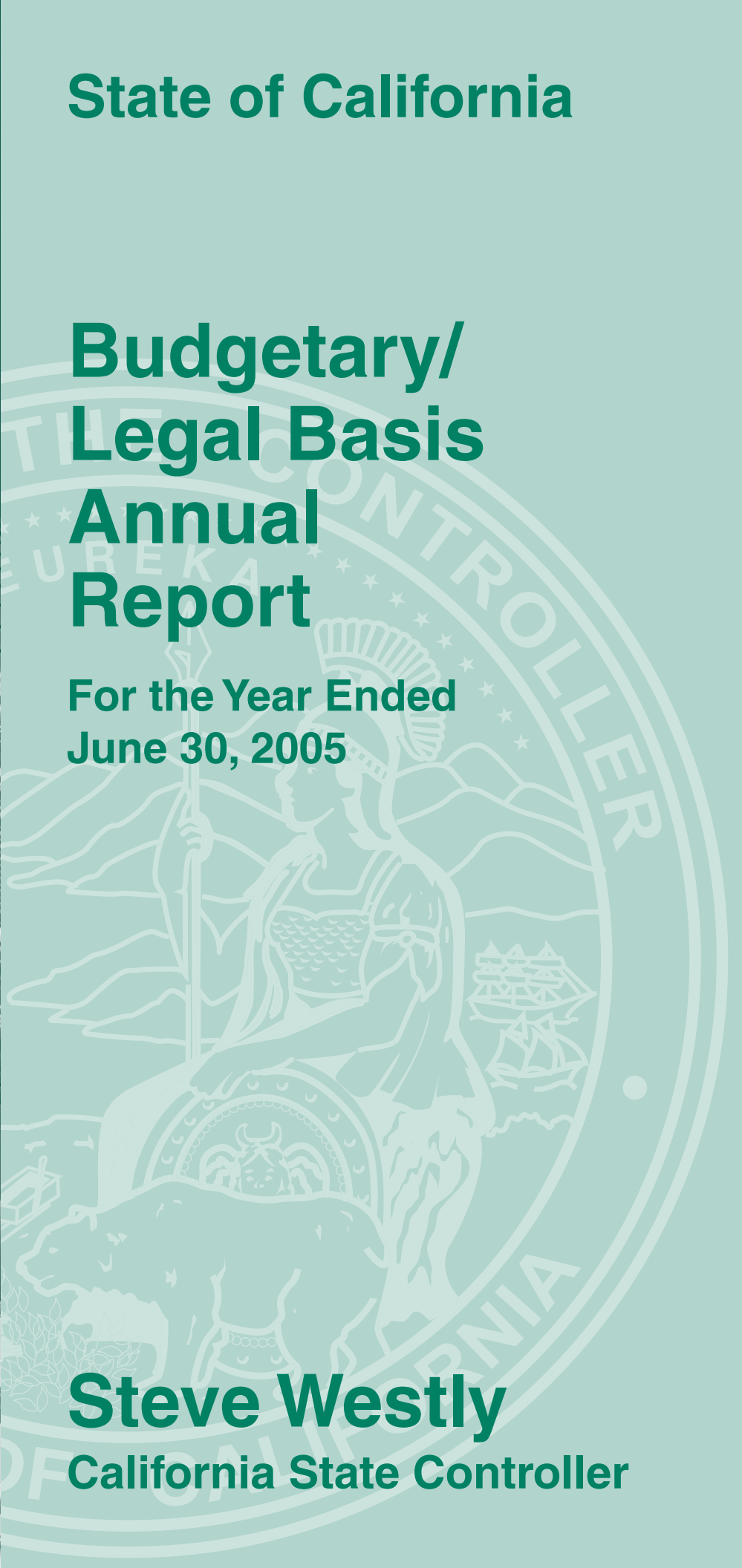


State of California

**Budgetary/
Legal Basis
Annual
Report**

**For the Year Ended
June 30, 2005**

Steve Westly
California State Controller





STEVE WESTLY
California State Controller

June 22, 2006

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

I hereby submit the State of California's *Budgetary/Legal Basis Annual Report*. This report shows the financial condition of all funds and the results of their operations for the fiscal year ended June 30, 2005.

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

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

Sincerely,

STEVE WESTLY

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Summary Financial Statements

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Combined Statements

Combined Balance Sheet All Fund Types

June 30, 2005
(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	\$ 6,842,817	\$ 337,705	\$ 1,759,060	\$ 170,402
PMIA Loans Receivable	652,630	26,719	109,077	233
Deposits in Surplus Money Investment Fund	—	253,967	5,909	2,021,199
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	342,898	123,727	7,820,752	395,891
Due From Other Funds	7,406,116	1,674,161	183,774	2,162,480
Due From Other Governments	181,911	8,586	—	2,482
Prepaid Expenses	651,530	3,317	—	63,241
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	69,532	—	—	1,510,400
Interfund Loans Receivable	1,121	8,000	—	20,000
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	1,025	4,100	—	40
Total Assets	\$ 16,149,580	\$ 2,440,282	\$ 9,878,572	\$ 6,346,368
LIABILITIES				
Accounts Payable	\$ 1,866,217	\$ 63,515	\$ 61,686	\$ 233,329
Benefits Payable	—	—	—	—
Due to Other Funds	1,423,559	47,698	7,386,870	1,094,059
Due to Other Governments	2,717,607	5,006	1,325,860	157,266
Accrued Interest Payable	5,457	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	28,731	154,177	3,046	13,055
Deposits	4,355	10,777	—	11,132
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	1,565,800
Interfund Loans Payable	67,525	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	113,469	1,638,928	1,101,044	75,718
Total Liabilities	6,226,920	1,920,101	9,878,506	3,150,359
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Encumbrances	540,382	125,538	—	2,013,144
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered Balances				
of Continuing Appropriations	858,744	243,525	—	2,332,311
Reserved for Deposits	—	—	—	—
Other Reserves	—	—	—	—
Special Fund for Economic Uncertainties	8,523,534	—	—	—
Contingency Reserve for Economic Uncertainties	—	363,280	—	499,908
Unreserved-Undesignated	—	(212,162)	66	(1,649,354)
Total Fund Balance	9,922,660	520,181	66	3,196,009
Total Liabilities, Reserves, and Fund Balance	\$ 16,149,580	\$ 2,440,282	\$ 9,878,572	\$ 6,346,368

Nongovernmental Cost Funds

Other Governmental Cost Funds	Other Nongovernmental Cost Funds						Total (Memorandum Only)
	Bond Funds	Trust and Agency Funds – Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 620,841	\$ 73,418	\$ 291,125	\$ 681,078	\$ 25,006,010	\$ 22,190	\$ 19,895,800	\$ 55,700,446
46,846	7,087	24,730	8,318	2,494,895	81	1,790,497	5,161,113
5,117,620	3,601,263	55,147	9,482,629	1,774,737	1,090,103	2,614,886	26,017,460
—	—	1,872,214	—	—	—	—	1,872,214
757,355	373	103,190	9,176,315	14,274	36,224,560	688,540	55,647,875
2,890,171	513,399	433,810	309,039	759,053	98,070	2,255,573	18,685,646
10,709	19,415	8,624,045	104,699	78,501	61	134,620	9,165,029
17,856	—	71,320	21,902	58,506	1,371	28,588	917,631
—	—	—	19,610	90,114	—	3,838	113,562
—	—	—	25,028,168	54,424	354,362,108	11,277,707	390,722,407
56,635	—	200	8,247,178	5,020,898	—	525,227	15,430,070
59,617	—	—	—	—	—	3,229	91,967
—	—	89,088	4,619,652	4,781,298	354,030	22,099	9,866,167
—	—	(89,088)	(1,279,952)	(5,307)	—	(22,081)	(1,396,428)
—	—	—	650	—	—	34,463,340	34,463,990
—	19,747,862	—	—	—	—	—	19,747,862
—	14,700,167	—	2,059,110	—	—	—	16,759,277
—	—	—	(2,059,110)	—	—	—	(2,059,110)
—	—	—	3,896,942	—	—	—	3,896,942
38	—	—	1,349,359	65,346	101	8,423	1,428,432
\$ 9,577,688	\$ 38,662,984	\$ 11,475,781	\$ 61,665,587	\$ 40,192,749	\$ 392,152,675	\$ 73,690,286	\$ 662,232,552
\$ 767,798	\$ 434,813	\$ 4,850,079	\$ 3,256,355	\$ 1,172,928	\$ 72,302,043	\$ 1,655,819	\$ 86,664,582
—	—	—	15,262,905	—	—	—	15,262,905
1,730,370	1,676,178	2,616,654	399,507	441,786	3,995	927,038	17,747,714
1,498,256	11,979	2,105,678	321,453	226,438	715	1,205,460	9,575,718
—	—	—	233,133	63,366	—	—	301,956
—	—	—	3,100	—	—	—	3,100
113,641	—	59,890	899,658	227,848	—	139,794	1,639,840
553	—	—	168,271	29,366,482	1	420,242	29,981,813
—	4,150,282	—	300,000	710,830	—	—	5,161,112
—	—	7,863	49,068	94,517	—	389	1,717,637
21,277	—	—	—	—	—	3,229	92,031
—	—	—	23,134	11,535	427	29,945	65,041
—	—	—	26,265,061	6,984,365	—	364,293	33,613,719
31,710	—	63,130	1,931,999	22,095	491,888	2,221,622	7,691,603
4,163,605	6,273,252	9,703,294	49,113,644	39,322,190	72,799,069	6,967,831	209,518,771
—	—	—	—	253,061	—	—	253,061
1,320,546	8,521,281	—	—	—	—	—	12,520,891
—	—	—	—	—	319,353,606	—	319,353,606
863,916	14,637,017	—	—	—	—	—	18,935,513
—	—	—	—	—	—	36,783,653	36,783,653
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	8,523,534
3,587,225	—	—	—	—	—	—	4,450,413
(357,604)	9,231,434	1,772,487	12,551,943	617,498	—	29,938,802	51,893,110
5,414,083	32,389,732	1,772,487	12,551,943	870,559	319,353,606	66,722,455	452,713,781
\$ 9,577,688	\$ 38,662,984	\$ 11,475,781	\$ 61,665,587	\$ 40,192,749	\$ 392,152,675	\$ 73,690,286	\$ 662,232,552

Combined Statement of Operations All Fund Types

Year Ended June 30, 2005

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE, JULY 1, 2004	\$ 3,309,482	\$ 505,243 *	\$ 1,603	\$ 2,755,398
ADDITIONS				
Revenues	81,979,962	1,627,757	6,884,198	7,007,319
Operating Income	—	—	—	—
Receipts From Federal Government	—	—	—	—
Employer Contributions	—	—	—	—
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Member Contributions	—	—	—	—
Securities in Trust Received or Purchased	—	—	—	—
Revenues Collected for Other Funds	—	—	80,072,484	—
Sales Tax Collected for Local Government	—	—	8,816,558	—
Transfers From Other Funds	359,902	112,108	16,321	5,883,559
Bonds Authorized	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	3,785,370	978	3,755,774	63,088
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	83,821	7,841,228	153,444	6,388,180
Total Additions	86,209,055	9,582,071	99,698,779	19,342,146
DEDUCTIONS				
Appropriation Expenditures				
State Operations	17,966,143	1,538,900	89,216	4,383,032
Local Assistance	61,674,389	103,703	—	1,731,376
Capital Outlay	65,090	—	—	901,238
Total Appropriation Expenditures	79,705,622	1,642,603	89,216	7,015,646
Operating Expenditures and Expenses	—	—	—	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Depositors	—	—	—	—
Benefits	—	—	—	—
Administrative Expenses	—	—	—	—
Member Contributions Refunded	—	—	—	—
Workers Benefit Payments	—	—	—	—
Retirement Allowances Paid	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Securities in Trust Released or Sold	—	—	—	—
Disbursement of Revenues Collected for Other Funds	—	—	80,072,484	—
Distribution of Local Sales Tax Collections	—	—	8,816,558	—
Transfers to Other Funds	203,917	113,038	6,904,016	5,701,981
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(313,662)	(23,308)	10	(113,669)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	7,834,800	3,818,032	6,297,577
Total Deductions	79,595,877	9,567,133	99,700,316	18,901,535
FUND BALANCE, JUNE 30, 2005	\$ 9,922,660	\$ 520,181	\$ 66	\$ 3,196,009

* During the year, various funds were reclassified between Governmental Cost Funds and Nongovernmental Cost Funds.

Nongovernmental Cost Funds							
Other Governmental Cost Funds	Other Nongovernmental Cost Funds						Total (Memorandum Only)
	Bond Funds	Trust and Agency Funds – Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 3,576,899 *	\$ 32,827,224 *	\$ 1,401,250	\$ 9,958,826 *	\$ 852,158 *	\$ 283,584,626	\$ 65,743,547 *	\$ 404,516,256
9,429,491	—	—	—	—	—	—	106,928,727
—	5,156	5,825,871	22,453,247	2,469,441	—	41,720,848	72,474,563
—	—	39,398,446	—	—	—	909,816	40,308,262
—	—	—	—	—	9,140,869	—	9,140,869
—	92,161	57,603	1,199,538	7,495	33,704,284	491,078	35,552,159
—	—	—	—	1,523	—	—	1,523
—	—	—	—	—	—	39,331,629	39,331,629
—	—	—	—	—	—	243,159	243,159
—	—	—	—	—	5,507,011	—	5,507,011
—	—	—	—	—	—	—	80,072,484
—	—	—	—	—	—	—	8,816,558
12,769,704	514,698	11,262,263	1,780,728	1,198,778	118,774	4,462,860	38,479,695
—	3,750,000	—	—	—	—	—	3,750,000
—	—	—	—	—	—	—	—
64,586	584	5,400	85,229	(4,346)	(347)	29,181	7,785,497
—	—	204	233,633	22,062	—	30,084	285,983
10,753	23,648	(73)	1,163,798	116,906	4,532,780	6,648,070	26,962,555
22,274,534	4,386,247	56,549,714	26,916,173	3,811,859	53,003,371	93,866,725	475,640,674
4,820,789	—	—	—	—	—	—	28,798,080
6,707,332	—	—	—	—	—	—	70,216,800
87,795	—	—	—	—	—	—	1,054,123
11,615,916	—	—	—	—	—	—	100,069,003
—	4,441,382	44,808,931	20,362,342	2,428,948	—	53,688,523	125,730,126
—	—	—	—	—	—	36,975,325	36,975,325
—	—	—	—	—	—	245,074	245,074
—	—	—	—	—	6,141,868	—	6,141,868
—	—	—	—	—	3,131,514	—	3,131,514
—	—	—	—	—	244,609	—	244,609
—	—	—	—	—	—	—	—
—	—	—	—	—	8,496,579	—	8,496,579
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	80,072,484
—	—	—	—	—	—	—	8,816,558
8,896,001	537,993	11,334,240	2,895,261	1,225,112	1	1,374,853	39,186,413
—	—	—	389,200	—	—	—	389,200
—	—	—	354,787	—	—	—	354,787
—	—	—	—	—	—	—	—
(74,567)	(155,636)	32,134	(47,638)	(90,404)	(779,202)	(78,572)	(1,644,514)
—	—	—	148,944	3,334	(978)	600,901	752,201
—	—	3,172	220,160	226,467	—	81,713	18,481,921
20,437,350	4,823,739	56,178,477	24,323,056	3,793,457	17,234,391	92,887,817	427,443,148
\$ 5,414,083	\$ 32,389,732	\$ 1,772,487	\$ 12,551,943	\$ 870,560	\$ 319,353,606	\$ 66,722,455	\$ 452,713,782

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2005

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 314,251	\$ 312,000	\$ 2,251
Corporation Taxes	8,670,065	8,678,000	(7,935)
Cigarette Tax	119,055	119,000	55
Horse Racing Revenues	2,655	2,335	320
Inheritance, Estate, and Gift Taxes	213,036	209,000	4,036
Insurance Gross Premiums Tax	2,232,954	2,230,000	2,954
Trailer Coach License (In-Lieu) Fees	21,586	19,972	1,614
Motor Vehicle License (In-Lieu) Fees	—	—	—
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	42,738,009	39,527,000	3,211,009
Retail Sales and Use Taxes	25,758,635	25,168,000	590,635
Retail Sales and Use Taxes – Realignment	—	—	—
Total Major Taxes and Licenses	80,070,246	76,265,307	3,804,939
MINOR REVENUES	1,909,716	1,638,629	271,087
TOTAL, ALL REVENUES	\$ 81,979,962	\$ 77,903,936	\$ 4,076,026

Special Fund Types			Total		
<u>Actual</u>	<u>Estimated</u>	<u>Variance Favorable/ (Unfavorable)</u>	<u>Actual</u>	<u>Estimated</u>	<u>Variance Favorable/ (Unfavorable)</u>
\$ —	\$ —	\$ —	\$ 314,251	\$ 312,000	\$ 2,251
—	—	—	8,670,065	8,678,000	(7,935)
966,666	945,700	20,966	1,085,721	1,064,700	21,021
35,836	40,464	(4,628)	38,491	42,799	(4,308)
—	—	—	213,036	209,000	4,036
—	—	—	2,232,954	2,230,000	2,954
2,388	2,388	—	23,974	22,360	1,614
2,142,364	2,143,558	(1,194)	2,142,364	2,143,558	(1,194)
2,834,532	2,841,392	(6,860)	2,834,532	2,841,392	(6,860)
531,609	515,921	15,688	531,609	515,921	15,688
2,716,325	2,672,438	43,887	2,716,325	2,672,438	43,887
174,852	254,000	(79,148)	42,912,861	39,781,000	3,131,861
4,243,791	1,572,691	2,671,100	30,002,426	26,740,691	3,261,735
2,635,664	2,524,900	110,764	2,635,664	2,524,900	110,764
16,284,027	13,513,452	2,770,575	96,354,273	89,778,759	6,575,514
8,664,738	8,852,113	(187,375)	10,574,454	10,490,742	83,712
\$ 24,948,765	\$ 22,365,565	\$ 2,583,200	\$ 106,928,727	\$ 100,269,501	\$ 6,659,226

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2005

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	\$ 297,397	\$ 297,711	\$ 314
Judicial	1,765,234	1,781,555	16,321
Executive	814,910	889,142	74,232
State and Consumer Services	521,494	539,055	17,561
Business, Transportation, and Housing			
Business and Housing	13,956	14,221	265
Transportation	—	—	—
Resources	718,714	724,811	6,097
Environmental Protection	58,737	62,431	3,694
Health and Human Services	24,767,257	25,865,496	1,098,239
Correctional Programs	6,766,828	6,797,433	30,605
Education			
Education K–12	32,078,102	32,080,693	2,591
Higher Education	8,853,771	9,036,000	182,229
Labor and Workforce Development	85,468	87,849	2,381
General Government			
General Administration	(1,572,164)	(1,470,716)	101,448
Tax Relief	665,597	668,432	2,835
Shared Revenues	283,110	283,297	187
Debt Service	3,122,106	3,152,641	30,535
Other Statewide Expenditures	774,929	778,789	3,860
Expenditure Adjustment for Encumbrances	101,071	101,071	—
Credit for Overhead Services by General Fund	(336,314)	(336,314)	—
Statewide Indirect Cost Recoveries	(74,581)	(74,581)	—
TOTAL, ALL EXPENDITURES	\$ 79,705,622	\$ 81,279,016	\$ 1,573,394

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ 111,030	\$ 111,330	\$ 300	\$ 408,427	\$ 409,041	\$ 614
1,116,446	1,133,503	17,057	2,881,680	2,915,058	33,378
547,000	585,810	38,810	1,361,910	1,474,952	113,042
504,323	577,538	73,215	1,025,817	1,116,593	90,776
182,253	191,248	8,995	196,209	205,469	9,260
6,819,308	7,926,809	1,107,501	6,819,308	7,926,809	1,107,501
1,528,784	1,591,922	63,138	2,247,498	2,316,733	69,235
730,068	832,474	102,406	788,805	894,905	106,100
5,456,634	5,495,107	38,473	30,223,891	31,360,603	1,136,712
2,491	2,496	5	6,769,319	6,799,929	30,610
40,784	58,062	17,278	32,118,886	32,138,755	19,869
1,131,409	1,289,428	158,019	9,985,180	10,325,428	340,248
234,516	259,079	24,563	319,984	346,928	26,944
1,412,845	1,765,408	352,563	(159,319)	294,692	454,011
—	—	—	665,597	668,432	2,835
1,408,854	1,408,854	—	1,691,964	1,692,151	187
268,545	268,961	416	3,390,651	3,421,602	30,951
919	919	—	775,848	779,708	3,860
(1,139,345)	(1,139,345)	—	(1,038,274)	(1,038,274)	—
6,517	6,517	—	(329,797)	(329,797)	—
—	—	—	(74,581)	(74,581)	—
\$ 20,363,381	\$ 22,366,120	\$ 2,002,739	\$ 100,069,003	\$ 103,645,136	\$ 3,576,133

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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, 2005. These statements have been prepared in compliance with state laws, state accounting procedures, and the state budget.

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

The State of California *Budgetary/Legal Basis Annual Report* presents information on those financial activities of the State over which the Governor, the Legislature, and other elected officials have direct or indirect governing and fiscal control. The financial statements in this report include accounts of various boards, commissions, agencies, authorities, retirement systems, and the State's public universities. The funds from which these entities operate are included in this report in accordance with Government Code Section 12461(b)(3), which requires the *Budgetary/Legal Basis Annual Report* to include statements showing the receipts, disbursements, and closing balances of each fund in the State Treasury.

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

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

B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

Generally, the accounts of the governmental cost funds are reported using the modified accrual basis of accounting. However, two Transportation Funds report on a cash basis pursuant to federal regulations and state law. Revenues of the governmental cost funds are recognized according to the provisions of Government Code Sections 13302 and 13303. Revenues are accrued if the underlying transaction has occurred as of the last day of the fiscal year and the due date for the tax is within two months of the end of the fiscal year. Receivables for which collection is indefinite are fully reserved until collected or determined to be uncollectible.

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

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

The basis of accounting for nongovernmental cost funds also varies among fund types. The accounts of the proprietary fund types and the pension trust funds are reported using the accrual basis of accounting. Under the accrual basis, revenues are recognized when they are earned and expenses are recognized when they are incurred. The accounts of the other fund types are reported using the modified accrual basis of accounting. Commencing with the 2004-05 fiscal year, expenditures for Medi-Cal services and fiscal intermediary and county administration costs included in the Department of Health Services' budget will be charged against the appropriation for the fiscal year in which the billing is paid. Commencing July 1, 2004, all 2002-03 fiscal year and prior accrued obligations of the Health Care Deposit Fund will become obligations of the 2004-05 fiscal year and all moneys available from the 2002-03 fiscal year and prior appropriations will be reappropriated to the 2004-05 fiscal year, pursuant to Welfare and Institutions Code Section 14159.

D. Fixed Assets

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

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

E. Long-Term Obligations

The State Constitution permits the State to issue general obligation bonds for specific purposes and in such amounts as approved by a two-thirds majority of both houses of the Legislature and by a majority of voters in a general or primary election. Proceeds from the sale of general obligation bonds, including premium and

accrued interest, are recorded in the Bond Funds. The debt service for general obligation bonds is appropriated from the General Fund. Premium and accrued interest received when bonds are sold is transferred to the General Fund to reimburse the debt service. Under the State Constitution, the General Fund is first used to support the public school system and public institutions of higher education. The General Fund can then be used to service the debt on outstanding general obligation bonds. Self-liquidating bonds reimburse the General Fund for the debt service provided on their behalf.

F. Fund Equity

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

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

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

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

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

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

Other Reserves represents the amounts reserved for other specific purposes.

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's "rainy day fund," it provides the moneys for necessary expenditures throughout the year that have not been anticipated or provided for in the annual budget. It also provides relief, to the amount of its available funds, for any budgeted shortfalls. As of June 30, 2005, the SFEU balance consists of the existing balance of \$0.7 billion from the Special Fund for Economic Uncertainties plus an additional \$7.8 billion from the General Fund Unreserved-Undesignated balance.

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

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

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

G. Pooled Money Investment Account Loans

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

H. Comparative Statements

This report includes the Comparative Statement of Actual and Estimated Revenues and the Comparative Statement of Actual and Budgeted Expenditures for the year ended June 30, 2005. 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 2005-06 Governor's Budget Summary. The Comparative Statement of Actual and Budgeted Expenditures compares the actual governmental cost fund expenditures incurred with the total appropriations for the 2004-05 fiscal year.

I. Appropriations Limit

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

Proposition 98 requires that tax revenues received in excess of the state appropriations limit be allocated to school districts and community colleges (K-14) rather than returned to the taxpayers. The amount to be allocated is not to exceed 4% of the minimum school funding level. Effective in the 1988-89 fiscal year, Proposition 98 provides a guaranteed minimum level of funding for school districts and community colleges. The K-14 programs are guaranteed either the same percentage of General Fund revenues appropriated in the 1986-87 fiscal year or the state and local tax revenues received in the prior year, adjusted for changes in enrollment and the cost of living, whichever is greater.

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

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

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

The appropriations limit is established each year in the Budget Act and is amended during the fiscal year for transfers of fiscal responsibility between the State and local governments. The Budget Act provides that any judicial action or proceeding to attack, review, set aside, void, or annul the revenue and appropriations limit must begin within 45 days of the effective date of the act. No such judicial actions have been taken or proceedings begun.

J. Cash Management

As part of its cash management program, the State issues short-term obligations, known as revenue anticipation notes (RANs), to meet cash flow needs during the fiscal year. On September 29, 2004, the State issued \$6.0 billion of RANs. These RANs were repaid with interest on June 30, 2005.

NOTE 2: BUDGETARY AND LEGAL COMPLIANCE

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

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

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

In November 1988, voters of the State approved Proposition 98, a constitutional amendment called the Classroom Instructional Improvement and Accountability Act. Proposition 98 establishes a minimum funding level, or guarantee, for education. The amount guaranteed depends on a number of factors, according to formulas specified in Section 8 of Article XVI of the State Constitution. Expenditures are recognized for all Proposition 98 appropriations in the year funds are appropriated.

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

State agencies are responsible for exercising basic budgetary control and ensuring that appropriations are not overspent. The State Controller's Office is responsible for overall appropriation control and does not allow expenditures in excess of authorized appropriations.

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

NOTE 3: LONG-TERM OBLIGATIONS

A. Capital Appreciation Bonds

The State issued capital appreciation bonds in the amount of \$17 million with a delivery date of April 1, 1993. The bonds were issued in denominations of principal amounts per \$1,000 value, payable in full at maturity. Unlike all other bonds issued by the State, these bonds are not subject to redemption prior to their stated maturities, and no current interest payments will be made prior to maturity. In the General Obligation Bonds, Interest and Redemption statement, the accreted value is included in the "Bonds Outstanding" column and the "Issued" column. The accreted value represents the portion of the face value of the bonds that reflects principal and interest accrued to date. For June 30, the accreted value is interpolated on a straight-line basis between the accreted value for the immediately preceding April 1 and the next succeeding October 1, as displayed in the official bond statement. As of June 30, 2005, the accumulated interest of the bonds outstanding was \$4.1 million.

B. Defeased Bonds

The State has defeased certain bonds by placing the proceeds of new bonds in irrevocable escrow in a special trust account with the State Treasury to provide for all future debt service payments on the refunded bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2005, general obligation bonds outstanding in the amount of approximately \$2.6 billion are considered defeased.

C. Commercial Paper Notes

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

NOTE 4: SIGNIFICANT ACCOUNTING ISSUES

A. Local Government Assistance

The decrease in tax relief expenditures and increase in education expenditures can be attributed in large part to the State's agreement with local governments that shifted property taxes from schools to other local governments in return for the elimination of the vehicle license fee backfill payments from the General Fund. In addition, as the quarter-cent sales tax is diverted from local governments to pay the Economic Recovery Bonds, property taxes are shifted from schools to other local governments. This additional shift resulted in a corresponding increase in the State's education expenditures to compensate for the loss in property taxes.

B. Tax Amnesty Program

Chapter 226, Statutes of 2004, created a personal income tax, corporate tax, and retail sales and use tax amnesty program for 2002 and prior tax years. Penalties were waived for taxpayers who applied for amnesty during the amnesty period of February 1, 2005 to March 31, 2005. Although taxpayers were required to apply within this time frame, they had until the end of May 2005 to submit their tax returns and pay amounts owed. Taxpayers who could have applied for amnesty but did not are subject to higher penalties if they are found to owe additional amounts for amnesty years. The tax amnesty program generated total collections of \$4.6 billion. However, it is estimated that the net multi-year General Fund revenue gain from the amnesty program will be approximately 380 million. The reason for the lower net multi-year gain is that the majority of the collections were for payments that had been anticipated to be received in the future or for amounts that will be refunded to taxpayers.

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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, 2005
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Boxer's Neurological Examination Account (0492)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 263	\$ —	\$ 3
Deposits in Surplus Money Investment Fund	38	—	202	83
Receivables	840	—	—	—
Due From Other Funds	—	—	129	1
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 879	\$ 263	\$ 331	\$ 87
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 123	\$ —
Due to Other Funds	337	11	—	7
Due to Other Governments	—	—	2	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	337	11	125	7
FUND BALANCE				
Reserved for Encumbrances	163	6	—	4
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	379	246	206	76
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	542	252	206	80
Total Liabilities and Fund Balance	\$ 879	\$ 263	\$ 331	\$ 87

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)
\$ 192	\$ 189	\$ 1	\$ 507	\$ 3,823	\$ 147	\$ 53,334
—	—	146	—	—	6,051	—
—	—	—	43	56	859	—
1	—	1	50	—	10,207	—
—	—	—	—	—	2,731	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 193	\$ 189	\$ 148	\$ 600	\$ 3,879	\$ 19,995	\$ 53,334
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,739	\$ 715
—	90	—	—	15	2,689	—
—	—	—	—	—	151	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	90	—	—	15	5,579	715
—	—	—	—	956	—	49,202
—	—	—	—	79,187	12,663	136,885
193	99	148	600	—	1,753	—
—	—	—	—	(76,279)	—	(133,468)
193	99	148	600	3,864	14,416	52,619
\$ 193	\$ 189	\$ 148	\$ 600	\$ 3,879	\$ 19,995	\$ 53,334

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2005
(Amounts in thousands)

	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 103	\$ 10,360	\$ 31	\$ 3
Deposits in Surplus Money Investment Fund	—	—	868	1,963
Receivables	—	—	1,060	118
Due From Other Funds	74	—	610	571
Due From Other Governments	—	223	160	124
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 177	\$ 10,583	\$ 2,729	\$ 2,779
LIABILITIES				
Accounts Payable	\$ —	\$ 764	\$ 513	\$ 47
Due to Other Funds	77	763	20	1
Due to Other Governments	—	4,095	14	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	77	5,622	547	48
FUND BALANCE				
Reserved for Encumbrances	—	57	99	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	26	—	548	—
Contingency Reserve for Economic Uncertainties	74	4,904	1,535	2,731
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	100	4,961	2,182	2,731
Total Liabilities and Fund Balance	\$ 177	\$ 10,583	\$ 2,729	\$ 2,779

Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Expedited Site Remediation Trust Fund (0456)
\$ —	\$ 5,723	\$ 688	\$ —	\$ 896	\$ 3	\$ 1
398	—	5,011	—	18,057	2,575	2,940
—	6	1,016	—	2,030	—	—
3	35	40	—	3,070	17	20
—	211	—	—	—	—	—
—	2	—	—	1,025	—	—
—	5,000	—	—	—	—	—
—	—	—	—	—	—	—
\$ 401	\$ 10,977	\$ 6,755	\$ —	\$ 25,078	\$ 2,595	\$ 2,961
\$ 100	\$ 152	\$ —	\$ —	\$ 1,739	\$ —	\$ —
—	44	1,980	—	419	—	—
—	—	—	—	—	—	—
—	1,374	—	—	230	—	—
—	—	—	—	—	—	—
—	—	—	—	8	—	—
100	1,570	1,980	—	2,396	—	—
—	176	310	—	16,975	—	—
—	—	—	334	—	550	—
301	9,231	4,465	—	5,707	2,045	2,961
—	—	—	(334)	—	—	—
301	9,407	4,775	—	22,682	2,595	2,961
\$ 401	\$ 10,977	\$ 6,755	\$ —	\$ 25,078	\$ 2,595	\$ 2,961

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2005
(Amounts in thousands)

	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 27	\$ —	\$ 4	\$ 2,505
Deposits in Surplus Money Investment Fund	1,197	1,700	366	—
Receivables	1	—	1	—
Due From Other Funds	9	8	3	41
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,234	\$ 1,708	\$ 374	\$ 2,546
LIABILITIES				
Accounts Payable	\$ 4	\$ —	\$ —	\$ —
Due to Other Funds	28	95	—	—
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	32	95	—	—
FUND BALANCE				
Reserved for Encumbrances	—	1,040	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	1,202	573	374	2,546
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	1,202	1,613	374	2,546
Total Liabilities and Fund Balance	\$ 1,234	\$ 1,708	\$ 374	\$ 2,546

Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Graphic Design License Plate Account (0078)
				Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)	
\$ 194	\$ —	\$ 1	\$ 24	\$ 8	\$ —	\$ 1
3,151	388	320	1,730	—	8,024	2,793
2,485	57	—	16	—	—	—
3,779	90	2	12	—	55	52
5,025	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 14,634	\$ 535	\$ 323	\$ 1,782	\$ 8	\$ 8,079	\$ 2,846
\$ 5,856	\$ 86	\$ 19	\$ —	\$ —	\$ 183	\$ 12
176	—	1	—	—	16	—
13	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,045	86	20	—	—	199	12
1,687	2	3	—	—	5,151	829
—	—	—	—	—	643	—
6,902	447	300	1,782	8	2,086	2,005
—	—	—	—	—	—	—
8,589	449	303	1,782	8	7,880	2,834
\$ 14,634	\$ 535	\$ 323	\$ 1,782	\$ 8	\$ 8,079	\$ 2,846

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2005
(Amounts in thousands)

	Hazardous Materials Enforcement and Training Account (0010)	Hazardous Substance Account		
		Hazardous Substance Clearing Account (0484)	Hazardous Substance Subaccount (0455)	Site Operation and Maintenance Account (0458)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	28	687	2,114
Receivables	—	—	—	—
Due From Other Funds	—	1	3	15
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1	\$ 29	\$ 690	\$ 2,130
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 4
Due to Other Funds	—	—	3	—
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	3	4
FUND BALANCE				
Reserved for Encumbrances	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	3	—
Contingency Reserve for Economic Uncertainties	1	29	684	2,126
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	1	29	687	2,126
Total Liabilities and Fund Balance	\$ 1	\$ 29	\$ 690	\$ 2,130

Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)
\$ 1,387	\$ 115,288	\$ —	\$ —	\$ —	\$ 794	\$ 582
5,629	—	6,578	1,038	6,520	—	—
10,317	68,186	—	—	—	7	534
6,202	3,781	46	7	45	51	4
—	—	—	—	—	—	—
1,126	—	—	—	—	—	—
—	—	—	—	—	—	—
—	4,100	—	—	—	—	—
\$ 24,661	\$ 191,355	\$ 6,624	\$ 1,045	\$ 6,565	\$ 852	\$ 1,120
\$ 2,193	\$ 531	\$ 41	\$ —	\$ 2,363	\$ —	\$ —
2,114	30,166	2	—	—	2,686	383
1	—	—	—	—	—	682
2,017	148,020	—	—	—	—	—
—	11	—	—	—	—	—
833	3,903	—	—	—	—	—
7,158	182,631	43	—	2,363	2,686	1,065
3,422	—	79	—	3,241	—	302
—	—	—	—	868	—	—
14,081	8,724	6,502	1,045	93	—	—
—	—	—	—	—	(1,834)	(247)
17,503	8,724	6,581	1,045	4,202	(1,834)	55
\$ 24,661	\$ 191,355	\$ 6,624	\$ 1,045	\$ 6,565	\$ 852	\$ 1,120

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2005

(Amounts in thousands)

	Occupational Lead Poisoning Prevention Account (0070)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3,315	\$ 84	\$ 2,666	\$ 408
Deposits in Surplus Money Investment Fund	—	—	—	3,873
Receivables	57	—	405	1
Due From Other Funds	18	—	89	37
Due From Other Governments	—	—	112	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 3,390	\$ 84	\$ 3,272	\$ 4,319
LIABILITIES				
Accounts Payable	\$ 210	\$ —	\$ —	\$ —
Due to Other Funds	195	—	842	302
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	405	—	842	302
FUND BALANCE				
Reserved for Encumbrances	194	—	—	309
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	2,791	84	2,430	3,708
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	2,985	84	2,430	4,017
Total Liabilities and Fund Balance	\$ 3,390	\$ 84	\$ 3,272	\$ 4,319

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

Public Utilities Commission Utilities Reimbursement Account (0462)	Real Estate Appraisers Regulation Fund (0400)	Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)	Seismic Gas Valve Certification Fee Account * (0450)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)
\$ 4,096	\$ 383	\$ 945	\$ 8	\$ —	\$ 1	\$ 106
71,036	10,686	—	—	—	11,763	—
8,130	68	—	—	—	—	—
1,473	79	—	—	—	83	—
—	—	—	—	—	—	—
1,146	18	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 85,881	\$ 11,234	\$ 945	\$ 8	\$ —	\$ 11,847	\$ 106
\$ 2,049	\$ 68	\$ —	\$ —	\$ —	\$ 62	\$ —
478	31	—	—	—	—	—
—	—	—	—	—	48	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
231	53	—	—	—	—	—
2,758	152	—	—	—	110	—
11,491	40	—	—	—	9,844	—
269	—	—	—	—	25	—
71,363	11,042	945	8	—	1,868	106
—	—	—	—	—	—	—
83,123	11,082	945	8	—	11,737	106
\$ 85,881	\$ 11,234	\$ 945	\$ 8	\$ —	\$ 11,847	\$ 106

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2005
(Amounts in thousands)

	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Enterprise Loan Fund (0021)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 466	\$ 109,670	\$ 7,885	\$ —
Deposits in Surplus Money Investment Fund	—	—	21,733	—
Receivables	—	23,983	—	—
Due From Other Funds	3	94	178	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 469	\$ 133,747	\$ 29,796	\$ —
LIABILITIES				
Accounts Payable	\$ —	\$ 15,998	\$ 260	\$ —
Due to Other Funds	5	173	—	—
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	5	16,171	260	—
FUND BALANCE				
Reserved for Encumbrances	—	86	17,234	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	11,277	—
Contingency Reserve for Economic Uncertainties	464	117,490	1,025	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	464	117,576	29,536	—
Total Liabilities and Fund Balance	\$ 469	\$ 133,747	\$ 29,796	\$ —

State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account		Tax Relief and Refund Account (0027)
				Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	
\$ 18,933	\$ 250	\$ —	\$ —	\$ 11	\$ 7	\$ 17,965
—	—	774	2,581	8,252	10,839	—
8	—	—	—	—	5	—
32	65	6	19	168	186	1,640,965
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	3,000	—
—	—	—	—	—	—	—
\$ 18,973	\$ 315	\$ 780	\$ 2,600	\$ 8,431	\$ 14,037	\$ 1,658,930
\$ 1,480	\$ —	\$ —	\$ —	\$ —	\$ 84	\$ 25,030
210	—	11	229	—	14	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	10,766	—
—	—	—	—	—	—	1,633,900
1,690	—	11	229	—	10,864	1,658,930
—	—	4	133	—	—	—
—	247	—	—	—	—	—
17,283	68	765	2,238	8,431	3,173	—
—	—	—	—	—	—	—
17,283	315	769	2,371	8,431	3,173	—
\$ 18,973	\$ 315	\$ 780	\$ 2,600	\$ 8,431	\$ 14,037	\$ 1,658,930

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2005
(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	28,824	325	123	2,347
Receivables	1,938	—	—	1,500
Due From Other Funds	1,614	2	—	15
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 32,378	\$ 328	\$ 124	\$ 3,863
LIABILITIES				
Accounts Payable	\$ 70	\$ —	\$ —	\$ —
Due to Other Funds	2,419	213	1	452
Due to Other Governments	—	—	—	—
Advance Collections	2,536	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	5,025	213	1	452
FUND BALANCE				
Reserved for Encumbrances	2,107	92	—	300
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	25,246	23	123	3,111
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit)	27,353	115	123	3,411
Total Liabilities and Fund Balance	\$ 32,378	\$ 328	\$ 124	\$ 3,863

Vietnam Veterans Memorial Account (0473)	Work and Family Fund (0258)	Total
\$ 1	\$ 326	\$ 364,424
24	—	253,967
—	—	123,727
—	—	1,674,161
—	—	8,586
—	—	3,317
—	—	8,000
—	—	4,100
\$ 25	\$ 326	\$ 2,440,282
\$ 20	\$ —	\$ 63,515
—	—	47,698
—	—	5,006
—	—	154,177
—	—	10,777
—	—	1,638,928
20	—	1,920,101
—	—	125,538
—	—	243,525
5	326	363,280
—	—	(212,162)
5	326	520,181
\$ 25	\$ 326	\$ 2,440,282

(Concluded)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Boxer's Neurological Examination Account (0492)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 302	\$ 244	\$ 1,402	\$ 127
ADDITIONS				
Revenues	947	60	24	33
Transfers From Other Funds	7	—	—	—
Prior Year Revenue Adjustments	(45)	—	—	—
Other Additions	—	—	—	—
Total Additions	909	60	24	33
DEDUCTIONS				
Appropriation Expenditures				
State Operations	669	53	1,220	80
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	669	53	1,220	80
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures ...	—	(1)	—	—
Other Deductions	—	—	—	—
Total Deductions	669	52	1,220	80
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 542	\$ 252	\$ 206	\$ 80

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)
\$ 190	\$ 1	\$ 3,006	\$ 582	\$ 4,319	\$ 16,216	\$ 54,644
3	—	75	456	100	23,200	—
—	—	—	—	—	2,701	—
—	—	—	—	(74)	309	—
—	—	—	—	53	—	—
3	—	75	456	79	26,210	—
—	—	33	438	72	28,010	—
—	—	1	—	325	—	2,025
—	—	—	—	—	—	—
—	—	34	438	397	28,010	2,025
—	(98)	2,900	—	138	—	—
—	—	(1)	—	(1)	—	—
—	—	—	—	—	—	—
—	(98)	2,933	438	534	28,010	2,025
\$ 193	\$ 99	\$ 148	\$ 600	\$ 3,864	\$ 14,416	\$ 52,619

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 100	\$ 3,557	\$ 220	\$ 2,838
ADDITIONS				
Revenues	—	7,095	10,176	2,045
Transfers From Other Funds	—	—	—	32
Prior Year Revenue Adjustments	—	20	26	41
Other Additions	—	—	—	—
Total Additions	—	7,115	10,202	2,118
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	5,712	8,249	2,225
Local Assistance	—	—	21	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	—	5,712	8,270	2,225
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures.	—	(1)	(30)	—
Other Deductions	—	—	—	—
Total Deductions	—	5,711	8,240	2,225
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 100	\$ 4,961	\$ 2,182	\$ 2,731

Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Expedited Site Remediation Trust Fund (0456)
\$ 394	\$ (347)	\$ 5,635	\$ —	\$ 14,900	\$ 2,413	\$ 2,447
7	4,857	10,533	—	62	127	43
—	10,000	7	—	70,148	—	471
—	263	289	—	17	—	—
—	—	—	—	—	55	—
<u>7</u>	<u>15,120</u>	<u>10,829</u>	<u>—</u>	<u>70,227</u>	<u>182</u>	<u>514</u>
—	5,366	11,681	—	50,817	—	—
100	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>100</u>	<u>5,366</u>	<u>11,681</u>	<u>—</u>	<u>50,817</u>	<u>—</u>	<u>—</u>
—	—	—	—	16,817	—	—
—	—	8	—	(5,189)	—	—
—	—	—	—	—	—	—
<u>100</u>	<u>5,366</u>	<u>11,689</u>	<u>—</u>	<u>62,445</u>	<u>—</u>	<u>—</u>
<u>\$ 301</u>	<u>\$ 9,407</u>	<u>\$ 4,775</u>	<u>\$ —</u>	<u>\$ 22,682</u>	<u>\$ 2,595</u>	<u>\$ 2,961</u>

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 975	\$ 1,305	\$ 510	\$ 2,334
ADDITIONS				
Revenues	333	19	73	2,510
Transfers From Other Funds	—	1,000	—	—
Prior Year Revenue Adjustments	(1)	—	1	—
Other Additions	—	—	—	—
Total Additions	332	1,019	74	2,510
DEDUCTIONS				
Appropriation Expenditures				
State Operations	109	784	101	—
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	109	784	101	—
Transfers to Other Funds	—	—	—	2,298
Adjustments to Prior Year Appropriation Expenditures.	(4)	(73)	109	—
Other Deductions	—	—	—	—
Total Deductions	105	711	210	2,298
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,202	\$ 1,613	\$ 374	\$ 2,546

Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Graphic Design License Plate Account (0078)
				Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)	
\$ 4,904	\$ 437	\$ 264	\$ 1,725	\$ 296	\$ 7,451	\$ 1,786
57,837	339	9	448	3,260	132	1,594
—	—	—	—	—	1,190	—
349	2	(18)	—	—	—	17
—	—	—	—	—	—	—
58,186	341	(9)	448	3,260	1,322	1,611
55,701	329	41	198	2,577	359	548
—	—	—	—	—	1,327	2
—	—	—	—	—	—	—
55,701	329	41	198	2,577	1,686	550
—	—	—	—	971	—	—
(1,200)	—	(89)	193	—	(793)	13
—	—	—	—	—	—	—
54,501	329	(48)	391	3,548	893	563
\$ 8,589	\$ 449	\$ 303	\$ 1,782	\$ 8	\$ 7,880	\$ 2,834

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Hazardous Materials Enforcement and Training Account (0010)	Hazardous Substance Account		
		Hazardous Substance Clearing Account (0484)	Hazardous Substance Subaccount (0455)	Site Operation and Maintenance Account (0458)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 67	\$ 1,522	\$ 2,547
ADDITIONS				
Revenues	1	614	1,036	38
Transfers From Other Funds	—	2,084	250	—
Prior Year Revenue Adjustments	—	—	1	—
Other Additions	—	—	—	—
Total Additions	1	2,698	1,287	38
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	2,736	61	459
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	—	2,736	61	459
Transfers to Other Funds	—	—	2,061	—
Adjustments to Prior Year Appropriation Expenditures.	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	2,736	2,122	459
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1	\$ 29	\$ 687	\$ 2,126

Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)
\$ 17,738	\$ 7,105	\$ 6,748	\$ 1,029	\$ 6,417	\$ (1,403)	\$ (42)
44,618	1,098,112	105	16	230	4,221	2,841
3	—	—	—	—	—	—
460	(3,451)	—	—	—	(121)	534
—	—	—	—	466	—	—
45,081	1,094,661	105	16	696	4,100	3,375
47,252	1,096,342	1,572	—	—	4,568	1,373
—	—	—	—	2,911	—	2,219
—	—	—	—	—	—	—
47,252	1,096,342	1,572	—	2,911	4,568	3,592
—	—	—	—	—	—	—
(1,936)	(3,300)	(1,300)	—	—	(37)	(314)
—	—	—	—	—	—	—
45,316	1,093,042	272	—	2,911	4,531	3,278
\$ 17,503	\$ 8,724	\$ 6,581	\$ 1,045	\$ 4,202	\$ (1,834)	\$ 55

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Occupational Lead Poisoning Prevention Account (0070)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 2,869	\$ 78	\$ (1,962)	\$ 3,447
ADDITIONS				
Revenues	2,990	81	10,779	7,412
Transfers From Other Funds	—	—	—	1
Prior Year Revenue Adjustments	(88)	—	61	7
Other Additions	—	—	—	—
Total Additions	2,902	81	10,840	7,420
DEDUCTIONS				
Appropriation Expenditures				
State Operations	2,915	—	6,433	7,096
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	2,915	—	6,433	7,096
Transfers to Other Funds	—	75	—	—
Adjustments to Prior Year Appropriation Expenditures.	(129)	—	15	(246)
Other Deductions	—	—	—	—
Total Deductions	2,786	75	6,448	6,850
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,985	\$ 84	\$ 2,430	\$ 4,017

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

Public Utilities Commission Utilities Reimbursement Account (0462)	Real Estate Appraisers Regulation Fund (0400)	Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)	Seismic Gas Valve Certification Fee Account * (0450)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)
\$ 67,500	\$ 6,916	\$ 754	\$ 8	\$ —	\$ 10,072	\$ 106
97,857	7,259	—	—	—	176	—
82	4	—	—	—	7,927	—
60	8	—	—	—	—	—
—	—	—	—	—	—	—
97,999	7,271	—	—	—	8,103	—
87,377	3,112	54	—	—	6,438	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
87,377	3,112	54	—	—	6,438	—
—	—	—	—	—	—	—
(5,001)	(7)	(245)	—	—	—	—
—	—	—	—	—	—	—
82,376	3,105	(191)	—	—	6,438	—
\$ 83,123	\$ 11,082	\$ 945	\$ 8	\$ —	\$ 11,737	\$ 106

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Enterprise Loan Fund (0021)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 456	\$ 87,812	\$ 36,620	\$ 375
ADDITIONS				
Revenues	32	128,467	1,439	—
Transfers From Other Funds	—	6	12,871	—
Prior Year Revenue Adjustments	—	2,274	—	—
Other Additions	—	—	4,658	357
Total Additions	32	130,747	18,968	357
DEDUCTIONS				
Appropriation Expenditures				
State Operations	24	9,591	13,583	732
Local Assistance	—	93,372	1,262	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	24	102,963	14,845	732
Transfers to Other Funds	—	17	11,207	—
Adjustments to Prior Year Appropriation Expenditures.	—	(1,997)	—	—
Other Deductions	—	—	—	—
Total Deductions	24	100,983	26,052	732
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 464	\$ 117,576	\$ 29,536	\$ —

State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account		Tax Relief and Refund Account (0027)
				Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	
\$ 6,130	\$ 250	\$ 941	\$ 1,318	\$ 39,353	\$ 28,951	\$ —
33,102	—	14	2,044	5,216	3,832	—
—	—	—	—	—	3,000	—
—	—	—	—	—	(18)	—
—	839	—	—	—	—	7,834,800
33,102	839	14	2,044	5,216	6,814	7,834,800
21,934	774	187	1,039	1,140	1,450	—
—	—	—	—	—	138	—
—	—	—	—	—	—	—
21,934	774	187	1,039	1,140	1,588	—
—	—	—	—	35,000	31,000	—
15	—	(1)	(48)	(2)	4	—
—	—	—	—	—	—	7,834,800
21,949	774	186	991	36,138	32,592	7,834,800
\$ 17,283	\$ 315	\$ 769	\$ 2,371	\$ 8,431	\$ 3,173	\$ —

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 31,213	\$ 387	\$ 91	\$ 1,816
ADDITIONS				
Revenues	44,163	9	48	4,607
Transfers From Other Funds	324	—	—	—
Prior Year Revenue Adjustments	(31)	—	—	86
Other Additions	—	—	—	—
Total Additions	44,456	9	48	4,693
DEDUCTIONS				
Appropriation Expenditures				
State Operations	40,090	286	16	3,421
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	40,090	286	16	3,421
Transfers to Other Funds	9,618	—	—	—
Adjustments to Prior Year Appropriation Expenditures.	(1,392)	(5)	—	(323)
Other Deductions	—	—	—	—
Total Deductions	48,316	281	16	3,098
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 27,353	\$ 115	\$ 123	\$ 3,411

Vietnam Veterans Memorial Account (0473)	Work and Family Fund (0258)	Total
\$ 34	\$ 2,803	\$ 505,243
1	—	1,627,757
—	—	112,108
—	—	978
—	—	7,841,228
1	—	9,582,071
30	1,443	1,538,900
—	—	103,703
—	—	—
30	1,443	1,642,603
—	1,034	113,038
—	—	(23,308)
—	—	7,834,800
30	2,477	9,567,133
\$ 5	\$ 326	\$ 520,181

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Feeder Funds

Governmental Cost Funds Feeder Funds Balance Sheet

June 30, 2005
(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	\$ 522	\$ 2,757	\$ 20,176	\$ 1
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	34,487	8,888	1,251,600	167,250
Due From Other Funds	—	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Total Assets	\$ 35,009	\$ 11,645	\$ 1,271,776	\$ 167,251
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 52,814	\$ 1,838
Due to Other Funds	34,943	11,645	118,312	165,413
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	—	—	1,100,650	—
Total Liabilities	34,943	11,645	1,271,776	167,251
FUND BALANCE				
Reserved for Encumbrances	—	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—	—
Unreserved-Undesignated	66	—	—	—
Total Fund Balance	66	—	—	—
Total Liabilities and Fund Balance	\$ 35,009	\$ 11,645	\$ 1,271,776	\$ 167,251

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

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund * (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ 57	\$ —	\$ 6,067	\$ 50,228	\$ 1,788,329	\$ 1,868,137
—	—	—	—	5,909	5,909
—	—	54,000	3,368,429	2,936,098	7,820,752
—	—	—	167,289	16,485	183,774
—	—	—	—	—	—
—	—	—	—	—	—
\$ 57	\$ —	\$ 60,067	\$ 3,585,946	\$ 4,746,821	\$ 9,878,572
\$ —	\$ —	\$ 10	\$ —	\$ 7,024	\$ 61,686
57	—	56,617	3,585,946	3,413,937	7,386,870
—	—	—	—	1,325,860	1,325,860
—	—	3,046	—	—	3,046
—	—	394	—	—	1,101,044
57	—	60,067	3,585,946	4,746,821	9,878,506
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	66
—	—	—	—	—	66
\$ 57	\$ —	\$ 60,067	\$ 3,585,946	\$ 4,746,821	\$ 9,878,572

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
FUND BALANCE, JULY 1, 2004	\$ 1,603	\$ —	\$ —	\$ —
ADDITIONS				
Revenues	—	—	—	—
Revenues Collected for Other Funds	317,707	119,056	8,672,574	207,447
Sales Tax Collected for Local Government	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(152)	1,974	3,996,635	85,535
Other Additions	—	—	—	—
Total Additions	317,555	121,030	12,669,209	292,982
DEDUCTIONS				
Appropriation Expenditures				
State Operations	17	—	—	—
Local Assistance	—	—	—	—
Total Appropriation Expenditures	17	—	—	—
Disbursement of Revenues Collected for Other Funds	317,707	119,056	8,672,574	207,447
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers to Other Funds	1,510	—	—	—
Adjustments to Prior Year Appropriation Expenditures	10	—	—	—
Other Deductions	(152)	1,974	3,996,635	85,535
Total Deductions	319,092	121,030	12,669,209	292,982
FUND BALANCE, JUNE 30, 2005	\$ 66	\$ —	\$ —	\$ —

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
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,603
315	—	—	4,429	6,879,454	6,884,198
—	769	2,238,079	42,757,315	25,759,537	80,072,484
—	—	—	—	8,816,558	8,816,558
—	—	—	16,321	—	16,321
17	—	(1,894)	(355,217)	28,876	3,755,774
—	—	—	—	153,444	153,444
332	769	2,236,185	42,422,848	41,637,869	99,698,779
—	—	—	2,797	86,402	89,216
—	—	—	—	—	—
—	—	—	2,797	86,402	89,216
—	769	2,238,079	42,757,315	25,759,537	80,072,484
—	—	—	—	8,816,558	8,816,558
332	(3)	—	17,953	6,884,224	6,904,016
—	—	—	—	—	10
—	3	(1,894)	(355,217)	91,148	3,818,032
332	769	2,236,185	42,422,848	41,637,869	99,700,316
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 66

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Transportation Funds

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Aeronautics Account		
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	Bicycle Transportation Account (0045)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 78	\$ 1
Deposits in Surplus Money Investment Fund	18,356	10,938	26,984
Receivables	—	956	—
Due From Other Funds	370	82	190
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	1,400	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 20,127	\$ 12,054	\$ 27,175
LIABILITIES			
Accounts Payable	\$ 118	\$ —	\$ —
Due to Other Funds	9,034	—	12
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	9,152	—	12
FUND BALANCE			
Reserved for Encumbrances	9,042	—	23,172
Reserved for Unencumbered Balances of Continuing Appropriations	3	—	15
Contingency Reserve for Economic Uncertainties	1,930	12,054	3,976
Unreserved-Undesignated	—	—	—
Total Fund Balance	10,975	12,054	27,163
Total Liabilities and Fund Balance	\$ 20,127	\$ 12,054	\$ 27,175

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ 166	\$ —	\$ 1	\$ 101,608	\$ 2,385	\$ 42,794	\$ —
—	1,000	2,629	560,967	—	4,140	16,259
—	—	—	19,758	—	310,523	3,822
364,369	—	55	87,141	3	9,444	6,977
—	—	—	2,482	—	—	—
—	—	—	27,410	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	40	—	—	—
\$ 364,535	\$ 1,000	\$ 2,685	\$ 799,406	\$ 2,388	\$ 366,901	\$ 27,058
\$ —	\$ —	\$ —	\$ 96,818	\$ —	\$ 2,259	\$ —
237,212	—	23	144,807	301	364,642	4,811
127,152	—	—	3,082	—	—	23,735
—	—	—	—	—	—	—
—	—	—	7,879	—	—	—
—	—	—	911	—	—	—
—	—	—	—	—	—	—
—	—	—	16,142	—	—	—
364,364	—	23	269,639	301	366,901	28,546
—	—	—	105,556	—	—	43
—	—	—	11,600	—	—	5,807
171	1,000	2,662	412,611	2,087	—	—
—	—	—	—	—	—	(7,338)
171	1,000	2,662	529,767	2,087	—	(1,488)
\$ 364,535	\$ 1,000	\$ 2,685	\$ 799,406	\$ 2,388	\$ 366,901	\$ 27,058

(Continued)

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 9
Deposits in Surplus Money Investment Fund	1,467	4,608	100,306
Receivables	—	—	255
Due From Other Funds	10	34	76,006
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	20
Advances and Loans Receivable	—	—	40,000
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,478	\$ 4,643	\$ 216,596
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 3,990
Due to Other Funds	—	374	6,319
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	374	10,309
FUND BALANCE			
Reserved for Encumbrances	—	3,533	111,449
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	36,000
Contingency Reserve for Economic Uncertainties	1,478	736	58,838
Unreserved-Undesignated	—	—	—
Total Fund Balance	1,478	4,269	206,287
Total Liabilities and Fund Balance	\$ 1,478	\$ 4,643	\$ 216,596

* Expenditures in this fund are reported on a modified cash basis consistent with the State Transportation Improvement Program Fund Estimate.

** Expenditures in this fund are reported on a cash basis consistent with the financing plan established by Chapter 907, Statutes of 2001 (AB 1171).

State Highway Account					
Local Transportation Loan Account (2501)	State Highway Account * (0042)	Toll Bridge Seismic Retrofit Account ** (0650)	Transportation Revolving Account (0048)		Total
\$ —	\$ 22,612	\$ 978	\$ —		\$ 170,635
2,336	572,046	336,308	362,855		2,021,199
12	30,808	—	29,757		395,891
17	292,195	15,403	1,310,184		2,162,480
—	—	—	—		2,482
—	3,335	—	32,476		63,241
—	1,400,000	69,000	—		1,510,400
—	20,000	—	—		20,000
—	—	—	—		40
\$ 2,365	\$ 2,340,996	\$ 421,689	\$ 1,735,272		\$ 6,346,368
\$ —	\$ 30,185	\$ 3,415	\$ 96,544		\$ 233,329
—	254,408	52,941	19,175		1,094,059
—	3,176	—	121		157,266
—	—	—	—		—
—	5,176	—	—		13,055
—	10,221	—	—		11,132
—	—	—	1,565,800		1,565,800
—	5,944	—	53,632		75,718
—	309,110	56,356	1,735,272		3,150,359
—	973,839	786,510	—		2,013,144
—	2,278,886	—	—		2,332,311
2,365	—	—	—		499,908
—	(1,220,839)	(421,177)	—		(1,649,354)
2,365	2,031,886	365,333	—		3,196,009
\$ 2,365	\$ 2,340,996	\$ 421,689	\$ 1,735,272		\$ 6,346,368

(Concluded)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Aeronautics Account		
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	Bicycle Transportation Account (0045)
FUND BALANCE, JULY 1, 2004	\$ 11,539	\$ 9,493	\$ 21,606
ADDITIONS			
Revenues	232	1,986	549
Transfers From Other Funds	6,991	—	7,200
Prior Year Revenue Adjustments	—	(922)	—
Other Additions	—	2,901	—
Total Additions	7,223	3,965	7,749
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,699	4	42
Local Assistance	5,053	1,400	2,571
Capital Outlay	—	—	—
Total Appropriation Expenditures	7,752	1,404	2,613
Transfers to Other Funds	30	—	—
Adjustments to Prior Year Appropriation Expenditures	5	—	(421)
Other Deductions	—	—	—
Total Deductions	7,787	1,404	2,192
FUND BALANCE, JUNE 30, 2005	\$ 10,975	\$ 12,054	\$ 27,163

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ 8	\$ 1,000	\$ 2,309	\$ 300,238	\$ 2,369	\$ —	\$ 13
4	—	1,664	1,952,352	1,474	3,368,645	530,161
3,275,452	—	39	6,129	—	141	2,984
—	—	—	345	—	63,172	109
—	7,702	—	—	—	—	—
3,275,456	7,702	1,703	1,958,826	1,474	3,431,958	533,254
1,018	—	1,350	1,717,133	1,760	40,841	288,245
1,140,409	7,702	—	10,111	—	—	245,562
—	—	—	14,787	—	—	1,009
1,141,427	7,702	1,350	1,742,031	1,760	40,841	534,816
2,133,866	—	—	6,485	—	3,391,117	—
—	—	—	(19,219)	(4)	—	(61)
—	—	—	—	—	—	—
3,275,293	7,702	1,350	1,729,297	1,756	3,431,958	534,755
\$ 171	\$ 1,000	\$ 2,662	\$ 529,767	\$ 2,087	\$ —	\$ (1,488)

(Continued)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
FUND BALANCE, JULY 1, 2004	\$ 1,457	\$ 6,213	\$ 165,460
ADDITIONS			
Revenues	32	124	3,046
Transfers From Other Funds	—	—	302,153
Prior Year Revenue Adjustments	(11)	—	—
Other Additions	—	—	—
Total Additions	21	124	305,199
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	39	116,260
Local Assistance	—	2,206	114,127
Capital Outlay	—	—	19,605
Total Appropriation Expenditures	—	2,245	249,992
Transfers to Other Funds	—	—	14,661
Adjustments to Prior Year Appropriation Expenditures	—	(177)	(281)
Other Deductions	—	—	—
Total Deductions	—	2,068	264,372
FUND BALANCE, JUNE 30, 2005	\$ 1,478	\$ 4,269	\$ 206,287

* Expenditures in this fund are reported on a modified cash basis consistent with the State Transportation Improvement Program Fund Estimate.

** Expenditures in this fund are reported on a cash basis pursuant to statute, and consistent with the financing plan established by Chapter 907, Statutes of 2001 (AB 1171).

State Highway Account					
Local Transportation Loan Account (2501)	State Highway Account * (0042)	Toll Bridge Seismic Retrofit Account ** (0650)	Transportation Revolving Account (0048)	Total	
\$ 2,291	\$ 1,478,548	\$ 752,854	\$ —	\$ 2,755,398	
63	1,014,847	132,140	—	7,007,319	
—	2,275,584	6,886	—	5,883,559	
11	734	(350)	—	63,088	
—	—	80,000	6,297,577	6,388,180	
74	3,291,165	218,676	6,297,577	19,342,146	
—	2,093,640	120,001	—	4,383,032	
—	202,235	—	—	1,731,376	
—	379,641	486,196	—	901,238	
—	2,675,516	606,197	—	7,015,646	
—	155,822	—	—	5,701,981	
—	(93,511)	—	—	(113,669)	
—	—	—	6,297,577	6,297,577	
—	2,737,827	606,197	6,297,577	18,901,535	
\$ 2,365	\$ 2,031,886	\$ 365,333	\$ —	\$ 3,196,009	

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**Other
Governmental
Cost Funds**

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,164	\$ 619	\$ 137
Deposits in Surplus Money Investment Fund	—	11,013	1,211
Receivables	—	—	—
Due From Other Funds	—	1,287	10
Due From Other Governments	—	—	—
Prepaid Expenses	—	15	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,164	\$ 12,934	\$ 1,358
LIABILITIES			
Accounts Payable	\$ 19	\$ 7	\$ 2
Due to Other Funds	—	—	37
Due to Other Governments	—	—	—
Advance Collections	—	701	75
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	1	—
Total Liabilities	19	709	114
FUND BALANCE			
Reserved for Encumbrances	607	192	177
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	538	12,033	1,067
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,145	12,225	1,244
Total Liabilities and Fund Balance	\$ 1,164	\$ 12,934	\$ 1,358

Agricultural Biomass Utilization Account (3021)	AIDS Drug Assistance Program Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Alcohol Beverage Control Fund (3036)	Antiterrorism Fund (3034)
\$ 255	\$ 37	\$ 38	\$ 141	\$ 667	\$ 26,462	\$ 3,288
—	25,270	—	68,631	—	—	—
—	—	—	3,135	—	4	—
—	289	—	10,092	—	368	—
—	—	—	—	—	9	—
—	—	—	—	—	1,000	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 255	\$ 25,596	\$ 38	\$ 81,999	\$ 667	\$ 27,843	\$ 3,288
\$ —	\$ 4,123	\$ —	\$ 1,757	\$ 10	\$ 470	\$ —
200	75	—	10,722	17	639	—
—	—	—	—	—	938	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	14,370	—
200	4,198	—	12,479	27	16,417	—
—	6,818	—	28,690	5	73	—
—	—	189	—	—	—	—
—	—	—	—	—	—	—
55	14,580	—	40,830	635	11,353	3,288
—	—	(151)	—	—	—	—
55	21,398	38	69,520	640	11,426	3,288
\$ 255	\$ 25,596	\$ 38	\$ 81,999	\$ 667	\$ 27,843	\$ 3,288

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(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	\$ 468	\$ 242	\$ 40
Deposits in Surplus Money Investment Fund	1,682	8,443	300
Receivables	27	83	1
Due From Other Funds	—	59	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,177	\$ 8,827	\$ 343
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	432	13
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	432	13
FUND BALANCE			
Reserved for Encumbrances	—	143	5
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,177	8,252	325
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,177	8,395	330
Total Liabilities and Fund Balance	\$ 2,177	\$ 8,827	\$ 343

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

Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund * (0196)	Athletic Commission Fund (0326)	Attorney General False Claims Act Fund (0378)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)
\$ 4	\$ 2,077	\$ —	\$ 913	\$ —	\$ 251	\$ 18
21	—	—	223	10,665	4,772	1,434
—	—	—	—	—	—	59
—	1,249	—	5	737	38	11
—	—	—	—	—	—	—
—	55	—	1	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 25	\$ 3,381	\$ —	\$ 1,142	\$ 11,402	\$ 5,061	\$ 1,523
\$ —	\$ 1,969	\$ —	\$ —	\$ 913	\$ 5	\$ 210
22	—	—	189	1	15	—
—	—	—	—	—	—	—
—	—	—	—	—	557	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	898	—	2	—
22	1,969	—	1,087	914	579	210
2	—	—	9	—	392	76
—	119	—	—	—	—	—
—	—	—	—	—	—	—
1	1,293	—	46	10,488	4,090	1,237
—	—	—	—	—	—	—
3	1,412	—	55	10,488	4,482	1,313
\$ 25	\$ 3,381	\$ —	\$ 1,142	\$ 11,402	\$ 5,061	\$ 1,523

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Breast Cancer Control Account (0009)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 80	\$ 695	\$ —
Deposits in Surplus Money Investment Fund	1,124	8,917	11,247
Receivables	—	—	—
Due From Other Funds	10	63	2,185
Due From Other Governments	—	—	—
Prepaid Expenses	—	2	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	5,800	—
Other Assets	—	—	—
Total Assets	\$ 1,214	\$ 15,477	\$ 13,432
LIABILITIES			
Accounts Payable	\$ —	\$ 20	\$ 1,412
Due to Other Funds	28	540	4,829
Due to Other Governments	—	—	—
Advance Collections	113	1,778	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	141	2,338	6,241
FUND BALANCE			
Reserved for Encumbrances	3	294	2,102
Reserved for Unencumbered Balances of Continuing Appropriations	—	48	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,070	12,797	5,089
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,073	13,139	7,191
Total Liabilities and Fund Balance	\$ 1,214	\$ 15,477	\$ 13,432

Breast Cancer Fund		Budget Stabilization Account	Bureau of Home Furnishings and Thermal Insulation Fund	Business Reinvestment Fund	California Architects Board Fund	California Beach and Coastal Enhancement Account
Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Fund (0752)	Fund (0274)	Fund (0706)	Account (0371)
\$ 520	\$ —	\$ 1	\$ 219	\$ 1	\$ 235	\$ 1,968
4,802	26,541	92,396	2,813	—	1,382	—
1,906	—	—	—	—	—	—
83	2,199	520	24	—	13	32
—	—	—	—	—	—	—
—	—	—	5	—	9	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,311	\$ 28,740	\$ 92,917	\$ 3,061	\$ 1	\$ 1,639	\$ 2,000
\$ —	\$ 26,833	\$ —	\$ 7	\$ —	\$ 6	\$ 77
4,034	451	—	268	—	59	80
—	—	—	—	—	—	—
—	—	—	186	—	455	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1	—	—	—
4,034	27,284	—	462	—	520	157
—	786	—	37	—	104	1,543
—	—	—	—	—	—	138
—	—	—	—	—	—	—
3,277	670	92,917	2,562	1	1,015	162
—	—	—	—	—	—	—
3,277	1,456	92,917	2,599	1	1,119	1,843
\$ 7,311	\$ 28,740	\$ 92,917	\$ 3,061	\$ 1	\$ 1,639	\$ 2,000

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	California Beverage Container Recycling Fund		
	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 32	\$ —
Deposits in Surplus Money Investment Fund	3,040	145,519	5,521
Receivables	254	143,293	1,167
Due From Other Funds	20	19,371	43
Due From Other Governments	—	—	—
Prepaid Expenses	—	229	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,315	\$ 308,444	\$ 6,731
LIABILITIES			
Accounts Payable	\$ —	\$ 37,153	\$ —
Due to Other Funds	36	666	1,075
Due to Other Governments	—	70,910	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	36	108,729	1,075
FUND BALANCE			
Reserved for Encumbrances	—	18,686	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	26,928	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,279	154,101	5,656
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,279	199,715	5,656
Total Liabilities and Fund Balance	\$ 3,315	\$ 308,444	\$ 6,731

		California Children and Families Trust Fund (Continued on next page)				
Penalty Account (0276)	PET Processing Fee Account (0278)	California Board of Architectural Examiners- Landscape Architects Fund (0757)	Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)
\$ 1	\$ —	\$ 84	\$ 34	\$ 14,530	\$ —	\$ —
1,828	5,936	370	20,262	39,366	59,441	40,831
48	3,067	—	1	40,152	813	—
12	98	117	1,094	1,155	3,286	76,253
—	—	—	—	—	—	—
—	—	—	42	—	—	—
—	—	—	—	—	—	—
—	—	1,225	—	—	—	—
—	—	—	—	—	—	—
\$ 1,889	\$ 9,101	\$ 1,796	\$ 21,433	\$ 95,203	\$ 63,540	\$ 117,084
\$ —	\$ —	\$ 2	\$ 36	\$ —	\$ 1,814	\$ 39,835
—	8,664	—	42	95,194	34	3
—	—	—	31	—	4,192	77,246
—	—	58	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	8,664	60	109	95,194	6,040	117,084
—	—	173	70	—	22,850	—
—	—	—	22,347	5,177	37,936	76,253
—	—	—	—	—	—	—
1,889	437	1,563	—	—	—	—
—	—	—	(1,093)	(5,168)	(3,286)	(76,253)
1,889	437	1,736	21,324	9	57,500	—
\$ 1,889	\$ 9,101	\$ 1,796	\$ 21,433	\$ 95,203	\$ 63,540	\$ 117,084

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

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

	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 991	\$ —
Deposits in Surplus Money Investment Fund	105,628	43,666	68,207
Receivables	—	47	—
Due From Other Funds	6,773	5,986	3,335
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 112,401	\$ 50,690	\$ 71,542
LIABILITIES			
Accounts Payable	\$ 1,770	\$ 2,090	\$ 1,933
Due to Other Funds	264	24	265
Due to Other Governments	601	—	124
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,635	2,114	2,322
FUND BALANCE			
Reserved for Encumbrances	34,913	20,073	23,602
Reserved for Unencumbered Balances of Continuing Appropriations	88,398	34,489	48,953
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(13,545)	(5,986)	(3,335)
Total Fund Balance (Deficit)	109,766	48,576	69,220
Total Liabilities and Fund Balance	\$ 112,401	\$ 50,690	\$ 71,542

Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund		California Fire and Arson Training Fund (0198)
				California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)	
\$ —	\$ 22	\$ 32	\$ 292	\$ 81	\$ 250	\$ 218
29,441	—	1,049	185	9,495	—	275
—	—	307	169	1	—	403
2,250	1	123	1	1,901	20	1
—	—	—	—	—	—	65
—	—	33	42	166	—	—
—	—	—	—	—	—	—
—	—	5,500	—	—	—	—
—	—	—	—	—	—	—
\$ 31,691	\$ 23	\$ 7,044	\$ 689	\$ 11,644	\$ 270	\$ 962
\$ 685	\$ —	\$ 17	\$ 12	\$ 389	\$ 250	\$ —
2,538	—	49	2	—	—	458
397	—	1	—	253	—	—
—	—	—	—	5	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3	5	—	—	8
3,620	—	70	19	647	250	466
13,239	—	47	9	2,800	—	4
19,041	—	—	—	13	—	—
—	—	—	—	—	—	—
—	23	6,927	661	8,184	20	492
(4,209)	—	—	—	—	—	—
28,071	23	6,974	670	10,997	20	496
\$ 31,691	\$ 23	\$ 7,044	\$ 689	\$ 11,644	\$ 270	\$ 962

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 22	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	2,204	12,430	38
Receivables	—	292	—
Due From Other Funds	274	195	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,500	\$ 12,918	\$ 39
LIABILITIES			
Accounts Payable	\$ —	\$ 66	\$ —
Due to Other Funds	461	1,530	—
Due to Other Governments	—	2	—
Advance Collections	—	13	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	461	1,611	—
FUND BALANCE			
Reserved for Encumbrances	12	7,969	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	341	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,027	2,997	39
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,039	11,307	39
Total Liabilities and Fund Balance	\$ 2,500	\$ 12,918	\$ 39

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

California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California National Guard Military Museum Fund * (0220)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)
\$ 78	\$ 16,695	\$ 1	\$ —	\$ 83	\$ 93	\$ 1
37,596	196,881	591	—	5,489	51,919	12,186
4,406	60,750	—	—	4,000	15,042	5,629
263	1,373	9	—	26	426	93
—	—	—	—	—	—	77
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 42,343	\$ 275,699	\$ 601	\$ —	\$ 9,598	\$ 67,480	\$ 17,986
\$ 2,121	\$ 36,409	\$ —	\$ —	\$ 17,741	\$ 117	\$ 1,949
6	16	—	—	4	9,108	807
—	—	—	—	—	54	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,127	36,425	—	—	17,745	9,279	2,759
15,245	221	—	—	153	35,160	10,705
—	—	—	—	219	—	1,117
—	—	—	—	—	—	—
24,971	239,053	601	—	—	23,041	3,405
—	—	—	—	(8,519)	—	—
40,216	239,274	601	—	(8,147)	58,201	15,227
\$ 42,343	\$ 275,699	\$ 601	\$ —	\$ 9,598	\$ 67,480	\$ 17,986

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 54	\$ 11,098
Deposits in Surplus Money Investment Fund	15,242	4,328	—
Receivables	—	2,139	—
Due From Other Funds	—	797	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	2,000	—
Other Assets	—	—	—
Total Assets	\$ 15,242	\$ 9,318	\$ 11,099
LIABILITIES			
Accounts Payable	\$ —	\$ 6	\$ 2
Due to Other Funds	—	334	3
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	340	5
FUND BALANCE			
Reserved for Encumbrances	—	603	8,278
Reserved for Unencumbered Balances of Continuing Appropriations	3,110	—	2,311
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	12,132	8,375	505
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	15,242	8,978	11,094
Total Liabilities and Fund Balance	\$ 15,242	\$ 9,318	\$ 11,099

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

Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
\$ 109	\$ —	\$ 1,927	\$ 5,149	\$ 2	\$ —	\$ 14,281
3,280	—	—	—	25,563	1,716	—
—	—	—	—	1,405	998	417
335	—	—	67	563	4	369
—	—	—	—	—	—	—
1	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,725	\$ —	\$ 1,927	\$ 5,216	\$ 27,533	\$ 2,718	\$ 15,067
\$ 1	\$ —	\$ (17)	\$ (455)	\$ 4,300	\$ —	\$ 17
37	—	124	148	799	218	—
—	—	—	475	—	—	—
106	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
144	—	107	168	5,099	218	17
54	—	48	708	5,691	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,527	—	1,772	4,340	16,743	2,500	15,050
—	—	—	—	—	—	—
3,581	—	1,820	5,048	22,434	2,500	15,050
\$ 3,725	\$ —	\$ 1,927	\$ 5,216	\$ 27,533	\$ 2,718	\$ 15,067

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 7,980	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	21,159	54,510	18,512
Receivables	22,643	—	—
Due From Other Funds	796	10,899	32,536
Due From Other Governments	—	10	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 52,578	\$ 65,419	\$ 51,049
LIABILITIES			
Accounts Payable	\$ —	\$ 12,016	\$ —
Due to Other Funds	52,580	524	43,565
Due to Other Governments	—	1,491	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	52,580	14,031	43,565
FUND BALANCE			
Reserved for Encumbrances	—	39,492	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,477	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	10,419	7,484
Unreserved-Undesignated	(2)	—	—
Total Fund Balance (Deficit)	(2)	51,388	7,484
Total Liabilities and Fund Balance	\$ 52,578	\$ 65,419	\$ 51,049

Cigarette and Tobacco Products Surtax Fund						
Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
\$ —	\$ —	\$ 1	\$ 2	\$ 2	\$ 1,598	\$ 750
6,730	1,873	36,830	339	—	—	2
—	—	—	—	—	23	—
9,015	2,760	2,884	45,934	—	40	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 15,745	\$ 4,633	\$ 39,715	\$ 46,275	\$ 2	\$ 1,661	\$ 752
\$ —	\$ 123	\$ 37,317	\$ 889	\$ —	\$ 169	\$ —
11,708	562	359	39,312	—	32	—
—	—	—	—	—	—	—
—	—	—	—	—	—	750
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
11,708	685	37,676	40,201	—	201	750
—	815	119	110	—	14	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,037	3,133	1,920	5,964	2	1,446	2
—	—	—	—	—	—	—
4,037	3,948	2,039	6,074	2	1,460	2
\$ 15,745	\$ 4,633	\$ 39,715	\$ 46,275	\$ 2	\$ 1,661	\$ 752

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Coastal Access Account, State Coastal Conservancy Fund (0593)	Community Revitalization Fee Fund (3038)	Competitive Technology Fund * (0173)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,359	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	1	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,359	\$ 2	\$ —
LIABILITIES			
Accounts Payable	\$ 141	\$ —	\$ —
Due to Other Funds	—	2	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	141	2	—
FUND BALANCE			
Reserved for Encumbrances	924	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	751	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	543	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,218	—	—
Total Liabilities and Fund Balance	\$ 2,359	\$ 2	\$ —

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

Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)
		Certification Account (0166)	Consumer Affairs Fund (0702)			
\$ 2	\$ 8	\$ 1	\$ (52)	\$ 1,246	\$ 44	\$ 1,512
414	363	415	18,605	13,687	1,395	31,730
—	—	—	22	—	—	—
6	3	40	10,324	416	9	1,907
—	—	—	3	—	—	—
—	—	16	3,179	29	—	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 422	\$ 374	\$ 472	\$ 32,081	\$ 15,378	\$ 1,448	\$ 35,161
\$ 3	\$ —	\$ —	\$ 14,682	\$ 23	\$ —	\$ 37
1	—	44	13,487	5	68	348
—	—	—	—	—	—	—
—	7	—	—	5,801	—	3,602
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1	2	—	5
4	7	44	28,170	5,831	68	3,992
—	—	17	2,691	935	84	2,411
—	—	—	—	—	—	—
—	—	—	—	—	—	—
418	367	411	1,220	8,612	1,296	28,758
—	—	—	—	—	—	—
418	367	428	3,911	9,547	1,380	31,169
\$ 422	\$ 374	\$ 472	\$ 32,081	\$ 15,378	\$ 1,448	\$ 35,161

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters Fund (0327)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 9,073	\$ 112	\$ 323
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	11	30
Due From Other Funds	1,243	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,316	\$ 123	\$ 353
LIABILITIES			
Accounts Payable	\$ —	\$ 100	\$ —
Due to Other Funds	10,257	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	1
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	10,257	100	1
FUND BALANCE			
Reserved for Encumbrances	108	—	319
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	23	33
Unreserved-Undesignated	(49)	—	—
Total Fund Balance (Deficit)	59	23	352
Total Liabilities and Fund Balance	\$ 10,316	\$ 123	\$ 353

Court Reporters Fund (0771)	Credit Union Fund (0299)	DNA Identification Fund (3086)	Dam Safety Fund (3057)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)
\$ 96	\$ 1	\$ 2	\$ 7,623	\$ 189	\$ —	\$ —
728	4,059	350	—	47,894	—	111
—	1	1,115	(255)	7,500	—	—
6	39	2	—	298	77	1
—	—	—	—	—	—	—
1	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 831	\$ 4,100	\$ 1,469	\$ 7,368	\$ 55,881	\$ 77	\$ 112
\$ 1	\$ —	\$ —	\$ 8	\$ 5,403	\$ —	\$ —
7	416	806	301	12	77	—
—	—	—	—	—	—	—
63	—	—	6,453	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
71	416	806	6,762	5,415	77	—
2	37	661	60	26,800	7	—
—	—	—	—	—	—	995
—	—	—	—	—	—	—
758	3,647	2	546	23,666	—	—
—	—	—	—	—	(7)	(883)
760	3,684	663	606	50,466	—	112
\$ 831	\$ 4,100	\$ 1,469	\$ 7,368	\$ 55,881	\$ 77	\$ 112

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Department of Food and Agriculture Fund		
	Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ 1,822
Deposits in Surplus Money Investment Fund	82	59	10,344
Receivables	—	18	5,234
Due From Other Funds	1	19	2,092
Due From Other Governments	—	—	148
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 83	\$ 98	\$ 19,640
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 468
Due to Other Funds	—	—	6,427
Due to Other Governments	—	—	121
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	1	3,430
Total Liabilities	—	1	10,446
FUND BALANCE			
Reserved for Encumbrances	—	—	96
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	20,971
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	83	97	—
Unreserved-Undesignated	—	—	(11,873)
Total Fund Balance (Deficit)	83	97	9,194
Total Liabilities and Fund Balance	\$ 83	\$ 98	\$ 19,640

Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund		Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)
		Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)			
\$ 35	\$ —	\$ 207	\$ 1	\$ 1	\$ 35	\$ 11
691	219	14,824	13	1,131	644	—
2	—	1	—	1,320	—	—
73	2	1,259	—	7	4	—
1	—	—	—	—	—	—
—	—	773	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 802	\$ 221	\$ 17,064	\$ 14	\$ 2,459	\$ 683	\$ 11
\$ 8	\$ —	\$ 1,231	\$ —	\$ 189	\$ —	\$ —
—	—	2,307	—	45	—	—
—	1	3,117	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2	—	—	—	—
8	1	6,657	—	234	—	—
—	—	1,931	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
794	220	8,476	14	2,225	683	11
—	—	—	—	—	—	—
794	220	10,407	14	2,225	683	11
\$ 802	\$ 221	\$ 17,064	\$ 14	\$ 2,459	\$ 683	\$ 11

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Dispensing Opticians Fund (0175)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 20	\$ 1,255	\$ 2,563
Deposits in Surplus Money Investment Fund	246	—	—
Receivables	—	139	3
Due From Other Funds	3	1	3
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 269	\$ 1,395	\$ 2,569
LIABILITIES			
Accounts Payable	\$ —	\$ 53	\$ —
Due to Other Funds	23	142	263
Due to Other Governments	—	—	—
Advance Collections	12	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	35	195	263
FUND BALANCE			
Reserved for Encumbrances	1	259	151
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	233	941	2,155
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	234	1,200	2,306
Total Liabilities and Fund Balance	\$ 269	\$ 1,395	\$ 2,569

Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Telecommunication Fund (0349)
\$ 9,979	\$ 1,153	\$ 1,256	\$ 5,436	\$ 95	\$ 1,593	\$ 21,602
—	—	—	—	—	—	—
—	—	—	9	—	—	—
2	8,617	—	6	—	—	9,055
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,981	\$ 9,770	\$ 1,256	\$ 5,451	\$ 95	\$ 1,593	\$ 30,657
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,593	\$ —
11	16,161	27	176	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
11	16,161	27	176	—	1,593	—
3,678	—	24	41	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,292	—	1,205	5,234	95	—	30,657
—	(6,391)	—	—	—	—	—
9,970	(6,391)	1,229	5,275	95	—	30,657
\$ 9,981	\$ 9,770	\$ 1,256	\$ 5,451	\$ 95	\$ 1,593	\$ 30,657

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,079	\$ 171	\$ —
Deposits in Surplus Money Investment Fund	—	1,528	670
Receivables	44	—	—
Due From Other Funds	124	17	3
Due From Other Governments	—	—	—
Prepaid Expenses	—	1	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,247	\$ 1,717	\$ 673
LIABILITIES			
Accounts Payable	\$ 263	\$ 2	\$ 17
Due to Other Funds	18	57	—
Due to Other Governments	—	—	7
Advance Collections	—	298	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	281	357	24
FUND BALANCE			
Reserved for Encumbrances	614	19	258
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,352	1,341	391
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,966	1,360	649
Total Liabilities and Fund Balance	\$ 3,247	\$ 1,717	\$ 673

Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)
\$ 11	\$ 1	\$ —	\$ 103	\$ 225	\$ 1	\$ 65
503	418	2,695	33,839	—	1,868	—
1	—	—	53,662	—	—	12,402
22	3	1,456	3,095	—	12	—
39	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,235	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 576	\$ 422	\$ 4,151	\$ 91,934	\$ 225	\$ 1,881	\$ 12,467
\$ —	\$ —	\$ —	\$ 2,386	\$ —	\$ —	\$ —
124	30	3,878	37,330	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	6,039	—	—	—
124	30	3,878	45,755	—	—	—
84	2	273	660	—	1,230	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
368	390	—	45,519	225	651	12,467
—	—	—	—	—	—	—
452	392	273	46,179	225	1,881	12,467
\$ 576	\$ 422	\$ 4,151	\$ 91,934	\$ 225	\$ 1,881	\$ 12,467

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 82
Deposits in Surplus Money Investment Fund	9,048	1,363	113
Receivables	—	—	2
Due From Other Funds	92	10	22
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	1,400	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,540	\$ 1,373	\$ 219
LIABILITIES			
Accounts Payable	\$ 40	\$ —	\$ —
Due to Other Funds	2	—	110
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	42	—	110
FUND BALANCE			
Reserved for Encumbrances	8,397	—	109
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,101	1,373	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	10,498	1,373	109
Total Liabilities and Fund Balance	\$ 10,540	\$ 1,373	\$ 219

Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund		Family Law Trust Fund (0587)
				Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)	
\$ 2	\$ —	\$ —	\$ 3,155	\$ 33	\$ —	\$ —
5,182	199	2,143	—	3,670	281	4,932
—	—	—	130	—	—	323
37	1	15	18	13	13	—
—	—	—	—	19	—	—
—	—	—	—	36	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	37	—	—
\$ 5,221	\$ 200	\$ 2,158	\$ 3,303	\$ 3,808	\$ 294	\$ 5,255
\$ —	\$ —	\$ —	\$ 131	\$ 2,261	\$ —	\$ 131
—	50	—	218	429	—	5
—	—	—	—	37	—	—
1,006	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	10	—	—	—
1,006	50	—	359	2,727	—	136
—	4	—	173	46	—	251
—	—	376	—	110	14,424	—
—	—	—	—	—	—	—
4,215	146	1,782	2,771	925	—	4,868
—	—	—	—	—	(14,130)	—
4,215	150	2,158	2,944	1,081	294	5,119
\$ 5,221	\$ 200	\$ 2,158	\$ 3,303	\$ 3,808	\$ 294	\$ 5,255

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Film California First Fund (3005)	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,081	\$ 283	\$ —
Deposits in Surplus Money Investment Fund	—	5,890	1,442
Receivables	—	212	—
Due From Other Funds	—	499	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	174	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,081	\$ 7,058	\$ 1,442
LIABILITIES			
Accounts Payable	\$ —	\$ 460	\$ 151
Due to Other Funds	1,081	107	—
Due to Other Governments	—	—	—
Advance Collections	—	439	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,081	1,006	151
FUND BALANCE			
Reserved for Encumbrances	—	145	1,078
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	5,907	213
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	6,052	1,291
Total Liabilities and Fund Balance	\$ 1,081	\$ 7,058	\$ 1,442

Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	Fish and Game Preservation Fund					Native Species Conservation and Enhancement Account (0213)
		California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)		
\$ 38	\$ 2	\$ —	\$ 6,728	\$ —	\$ 82	\$ 3	
1,064	905,436	2,886	—	89	5,104	39	
291	—	—	228	242	—	—	
10	4,948	223	8,627	6,121	36	—	
—	—	—	—	—	—	—	
—	—	—	2,905	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 1,403	\$ 910,386	\$ 3,109	\$ 18,488	\$ 6,452	\$ 5,222	\$ 42	
\$ 57	\$ 1,773	\$ 77	\$ —	\$ —	\$ —	\$ —	
100	5,028	77	3,700	24	—	30	
5	—	—	—	—	—	—	
—	—	—	119	—	—	—	
—	—	—	553	—	—	—	
—	—	—	—	—	—	—	
—	—	—	654	—	—	—	
162	6,801	154	5,026	24	—	30	
37	—	—	10,126	69	—	—	
—	—	—	1,291	—	—	—	
—	—	—	—	—	—	—	
1,204	903,585	2,955	2,045	6,359	5,222	12	
—	—	—	—	—	—	—	
1,241	903,585	2,955	13,462	6,428	5,222	12	
\$ 1,403	\$ 910,386	\$ 3,109	\$ 18,488	\$ 6,452	\$ 5,222	\$ 42	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Food Safety Fund (0177)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Control Fund (0567)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 113	\$ 5,495	\$ 478
Deposits in Surplus Money Investment Fund	820	—	2,308
Receivables	13	—	73
Due From Other Funds	32	1	349
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	34
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 978	\$ 5,496	\$ 3,242
LIABILITIES			
Accounts Payable	\$ —	\$ 119	\$ 254
Due to Other Funds	110	20	365
Due to Other Governments	—	—	32
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	77
Total Liabilities	110	139	728
FUND BALANCE			
Reserved for Encumbrances	207	192	422
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	661	5,165	2,092
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	868	5,357	2,514
Total Liabilities and Fund Balance	\$ 978	\$ 5,496	\$ 3,242

Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)	Golden Bear State Pharmacy Assistance Program Rebate Fund (3029)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)
\$ 1,660	\$ —	\$ 7,488	\$ 68	\$ 640	\$ 132	\$ 30,352
—	128,587	9,411	664	—	74	—
134	—	16,500	—	—	—	225
—	565	234	15	—	1	8,732
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,794	\$ 129,152	\$ 33,633	\$ 747	\$ 640	\$ 207	\$ 39,309
\$ —	\$ 111,477	\$ 5,847	\$ 2	\$ —	\$ —	\$ 11,896
67	—	3,459	—	—	15	29
—	—	—	—	—	—	6
—	—	—	66	—	—	87
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
67	111,477	9,306	68	—	15	12,018
23	650	9,697	30	—	—	18,030
—	11,350	—	—	—	—	41,858
—	—	—	—	—	—	—
1,704	5,675	14,630	649	640	192	—
—	—	—	—	—	—	(32,597)
1,727	17,675	24,327	679	640	192	27,291
\$ 1,794	\$ 129,152	\$ 33,633	\$ 747	\$ 640	\$ 207	\$ 39,309

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 523	\$ 824
Deposits in Surplus Money Investment Fund	157	—	14,501
Receivables	—	—	1,592
Due From Other Funds	1	—	94
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 158	\$ 523	\$ 17,011
LIABILITIES			
Accounts Payable	\$ —	\$ 523	\$ 120
Due to Other Funds	38	—	1,890
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	38	523	2,010
FUND BALANCE			
Reserved for Encumbrances	—	—	1,312
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	120	—	13,689
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	120	—	15,001
Total Liabilities and Fund Balance	\$ 158	\$ 523	\$ 17,011

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

Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Medicine Fund * (0079)
\$ 78	\$ 653	\$ —	\$ 347	\$ 519	\$ 1	\$ —
1,130	30,025	3,388	49,782	115,361	29	—
—	—	—	6,377	22,801	—	—
9	1,660	176	2,260	863	16	—
—	—	—	—	—	—	—
—	—	—	617	—	12	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,217	\$ 32,338	\$ 3,564	\$ 59,383	\$ 139,544	\$ 58	\$ —
\$ —	\$ —	\$ 2	\$ 1,561	\$ 470	\$ 4	\$ —
10	3,479	7	100	472	3	—
—	—	—	134	18,454	—	—
51	—	—	164	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	11	—	—	—
61	3,479	9	1,970	19,396	7	—
31	95	292	1,625	2,690	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,125	28,764	3,263	55,788	117,458	51	—
—	—	—	—	—	—	—
1,156	28,859	3,555	57,413	120,148	51	—
\$ 1,217	\$ 32,338	\$ 3,564	\$ 59,383	\$ 139,544	\$ 58	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 3,151	\$ 2,437
Deposits in Surplus Money Investment Fund	131	—	35,368
Receivables	—	—	19,909
Due From Other Funds	1	—	397
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1,676
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 133	\$ 3,151	\$ 59,787
LIABILITIES			
Accounts Payable	\$ —	\$ 462	\$ 567
Due to Other Funds	3	95	1,724
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	1
Total Liabilities	3	557	2,292
FUND BALANCE			
Reserved for Encumbrances	1	250	8,666
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	129	2,344	48,829
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	130	2,594	57,495
Total Liabilities and Fund Balance	\$ 133	\$ 3,151	\$ 59,787

Integrated Waste Management Account, Integrated Waste Management Fund						
Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	Jobs-Housing Balance Improvement Fund (3006)	Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)
\$ 5	\$ 2,918	\$ 4	\$ —	\$ 1	\$ 21	\$ 2,880
24,181	14,716	19,888	—	38,057	—	—
15,000	13,151	—	—	307	—	—
126	4,028	140	35,726	—	—	24
—	16	—	—	—	—	—
—	1,028	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 39,312	\$ 35,857	\$ 20,032	\$ 35,726	\$ 38,365	\$ 21	\$ 2,904
\$ 9,821	\$ 2,177	\$ 27	\$ 213	\$ 3,001	\$ —	\$ —
85	3,689	322	26	—	—	31
—	577	7	—	—	—	185
—	—	—	—	—	—	181
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	23	—	—	1,802	—	—
9,906	6,466	356	239	4,803	—	397
4,658	12,985	699	35,487	27,485	—	119
—	84	—	—	—	—	1,342
—	—	—	—	—	—	—
24,748	16,322	18,977	—	6,077	21	1,046
—	—	—	—	—	—	—
29,406	29,391	19,676	35,487	33,562	21	2,507
\$ 39,312	\$ 35,857	\$ 20,032	\$ 35,726	\$ 38,365	\$ 21	\$ 2,904

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3	\$ —	\$ —
Deposits in Surplus Money Investment Fund	17	258	738
Receivables	—	4	—
Due From Other Funds	—	5	6
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 20	\$ 267	\$ 744
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	31	107
Due to Other Governments	—	—	—
Advance Collections	1	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1	31	107
FUND BALANCE			
Reserved for Encumbrances	—	4	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	19	232	637
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	19	236	637
Total Liabilities and Fund Balance	\$ 20	\$ 267	\$ 744

Local Revenue Fund
(Continued on next page)

Local Revenue Fund (0330)	Sales Tax Account				Sales Tax Growth Account (Continued on next page)	
	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1
—	—	—	216,624	—	—	14,789
2,673	—	—	—	—	—	—
331,565	45,694	84,531	245,868	144,490	188,074	11,012
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 334,239	\$ 45,694	\$ 84,531	\$ 462,492	\$ 144,490	\$ 188,074	\$ 25,802
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
313,087	6,992	—	462,492	—	—	25,802
—	38,702	84,531	—	144,490	188,074	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
313,087	45,694	84,531	462,492	144,490	188,074	25,802
—	—	—	—	—	—	—
—	—	—	—	—	2	—
—	—	—	—	—	—	—
21,152	—	—	—	—	—	—
—	—	—	—	—	(2)	—
21,152	—	—	—	—	—	—
\$ 334,239	\$ 45,694	\$ 84,531	\$ 462,492	\$ 144,490	\$ 188,074	\$ 25,802

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	294	20,309	59,999
Receivables	—	—	—
Due From Other Funds	187,780	2,900	58,334
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 188,074	\$ 23,209	\$ 118,333
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	188,074	—	88,149
Due to Other Governments	—	23,209	30,184
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	188,074	23,209	118,333
FUND BALANCE			
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	\$ 188,074	\$ 23,209	\$ 118,333

Vehicle License Fee Growth Account (0334)	Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Marine Life and Marine Reserve Management Account (0647)
\$ 1	\$ 1	\$ —	\$ 20,405	\$ 687	\$ 2,791	\$ 500
512	16	448	—	13,600	—	—
—	—	—	30	162	407	—
81,907	—	3	18,996	227	783	—
—	—	—	—	—	—	—
—	—	—	58	333	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1	—	—	—
\$ 82,420	\$ 17	\$ 451	\$ 39,490	\$ 15,009	\$ 3,981	\$ 500
\$ —	\$ —	\$ —	\$ 11,119	\$ 1,235	\$ 644	\$ —
10,907	—	—	475	38	204	102
71,513	—	—	73	—	—	—
—	—	—	—	310	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3	—	—
82,420	—	—	11,667	1,586	848	102
—	—	—	8	9,976	429	399
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	17	451	27,815	3,447	2,704	—
—	—	—	—	—	—	(1)
—	17	451	27,823	13,423	3,133	398
\$ 82,420	\$ 17	\$ 451	\$ 39,490	\$ 15,009	\$ 3,981	\$ 500

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Medically Underserved Account (3040)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 495	\$ 12	\$ 1
Deposits in Surplus Money Investment Fund	—	1,024	2,017
Receivables	—	—	—
Due From Other Funds	—	13	14
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 495	\$ 1,049	\$ 2,032
LIABILITIES			
Accounts Payable	\$ 20	\$ —	\$ —
Due to Other Funds	98	162	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	118	162	—
FUND BALANCE			
Reserved for Encumbrances	—	32	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	1,658
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	377	855	374
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	377	887	2,032
Total Liabilities and Fund Balance	\$ 495	\$ 1,049	\$ 2,032

Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account		Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)	Mobilehome-Manufactured Home Revolving Fund (0648)
		Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)			
\$ 2	\$ 1	\$ 8	\$ 89	\$ 20	\$ —	\$ 983
391	157,110	323	1,374	—	3,424	6,999
3	—	—	—	—	676	3
1	1,592	2	8	—	217	688
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 397	\$ 158,703	\$ 333	\$ 1,471	\$ 20	\$ 4,317	\$ 8,673
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 186	\$ 2,072
3	729	—	231	—	—	295
—	—	—	—	—	—	—
23	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	3,404
26	729	—	231	—	186	5,771
—	3,557	—	121	—	—	617
—	184,562	—	—	—	—	—
—	—	—	—	—	—	—
371	—	333	1,119	20	4,131	2,285
—	(30,145)	—	—	—	—	—
371	157,974	333	1,240	20	4,131	2,902
\$ 397	\$ 158,703	\$ 333	\$ 1,471	\$ 20	\$ 4,317	\$ 8,673

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Mobilehome Park Revolving Fund Fund (0245)	Narcotic Treatment Program Licensing Trust Fund Fund (0243)	Natural Resources Infrastructure Fund Fund (0383)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 199	\$ 257	\$ 26,028
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	3	—
Due From Other Funds	159	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 358	\$ 260	\$ 26,028
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	118	102	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	118	102	—
FUND BALANCE			
Reserved for Encumbrances	129	31	13,585
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	2,700
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	111	127	9,743
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	240	158	26,028
Total Liabilities and Fund Balance	\$ 358	\$ 260	\$ 26,028

Naturopathic Doctor's Fund (3069)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund Conservation and Enforcement Services Account (0265)		Off-Highway Vehicle Trust Fund (0263)
\$ 14	\$ 228	\$ 13	\$ 71	\$ —	\$ 1	\$ 159	
145	—	428	1,486	1,757	31,883	82,819	
—	12	—	—	—	—	21	
1	—	6	10	159	189	32,976	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 160	\$ 240	\$ 447	\$ 1,567	\$ 1,916	\$ 32,073	\$ 115,975	
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —	\$ 150	
19	—	4	5	—	32,073	1,129	
—	—	—	—	1,916	—	—	
—	—	—	194	—	—	—	
—	—	—	—	—	—	—	
92	—	—	—	—	—	—	
—	—	—	—	—	—	—	
111	—	4	200	1,916	32,073	1,279	
—	160	2	30	—	—	31,917	
—	—	—	—	—	—	59,866	
—	—	—	—	—	—	—	
49	80	441	1,337	—	—	22,913	
—	—	—	—	—	—	—	
49	240	443	1,367	—	—	114,696	
\$ 160	\$ 240	\$ 447	\$ 1,567	\$ 1,916	\$ 32,073	\$ 115,975	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 246	\$ (19)
Deposits in Surplus Money Investment Fund	3,329	17,313	42,842
Receivables	2	9,831	639
Due From Other Funds	143	3,041	11,543
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,475	\$ 30,431	\$ 55,005
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,150
Due to Other Funds	1,751	356	—
Due to Other Governments	—	5,815	—
Advance Collections	166	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,917	6,171	1,150
FUND BALANCE			
Reserved for Encumbrances	401	3,652	170
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	99
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,157	20,608	53,586
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,558	24,260	53,855
Total Liabilities and Fund Balance	\$ 3,475	\$ 30,431	\$ 55,005

Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)
\$ 524	\$ 85	\$ 1	\$ 1	\$ 77	\$ 12,059	\$ 111
—	833	114	955	31,955	—	—
—	—	—	3	307	500	42
—	106	1	20	7,919	51,959	210
—	—	—	—	—	—	—
3	—	—	—	60	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 527	\$ 1,024	\$ 116	\$ 979	\$ 40,318	\$ 64,518	\$ 363
\$ 492	\$ —	\$ —	\$ —	\$ 6,640	\$ 17,174	\$ —
—	14	—	43	11	45,290	—
—	—	—	—	—	707	—
—	42	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	608
—	—	—	—	—	—	—
492	56	—	43	6,651	63,171	608
—	74	—	27	12,516	8	9
—	—	—	—	—	2,614	—
—	—	—	—	—	—	—
35	894	116	909	21,151	—	—
—	—	—	—	—	(1,275)	(254)
35	968	116	936	33,667	1,347	(245)
\$ 527	\$ 1,024	\$ 116	\$ 979	\$ 40,318	\$ 64,518	\$ 363

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 270	\$ 109	\$ 80
Deposits in Surplus Money Investment Fund	4,713	951	1,689
Receivables	—	—	—
Due From Other Funds	49	12	21
Due From Other Governments	1	—	—
Prepaid Expenses	1	1	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,034	\$ 1,073	\$ 1,790
LIABILITIES			
Accounts Payable	\$ 12	\$ 5	\$ —
Due to Other Funds	112	59	22
Due to Other Governments	—	—	—
Advance Collections	492	211	91
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	616	275	113
FUND BALANCE			
Reserved for Encumbrances	307	203	17
Reserved for Unencumbered Balances of Continuing Appropriations	139	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,972	595	1,660
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,418	798	1,677
Total Liabilities and Fund Balance	\$ 5,034	\$ 1,073	\$ 1,790

Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers and Land Surveyors Fund (0770)	Professional Forester Registration Fund (0300)
\$ —	\$ 132	\$ 105	\$ 367	\$ 437	\$ 196	\$ 158
7,292	53	1,307	428	3,104	3,179	594
—	278	—	—	—	—	—
4,587	1	9	52	59	125	4
—	—	—	—	—	—	—
—	—	—	1	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,879	\$ 464	\$ 1,421	\$ 848	\$ 3,600	\$ 3,501	\$ 756
\$ 30	\$ —	\$ 8	\$ 15	\$ 9	\$ 12	\$ —
6,120	463	26	553	297	757	19
—	—	—	—	—	—	—
—	—	83	—	805	1,122	218
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,150	463	117	568	1,111	1,891	237
—	96	14	11	222	680	4
5,754	—	—	92	—	—	—
—	—	—	—	—	—	—
—	—	1,290	177	2,267	930	515
(25)	(95)	—	—	—	—	—
5,729	1	1,304	280	2,489	1,610	519
\$ 11,879	\$ 464	\$ 1,421	\$ 848	\$ 3,600	\$ 3,501	\$ 756

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development, and Demonstration Fund (0381)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 149	\$ 5,492	\$ 78
Deposits in Surplus Money Investment Fund	2,509	—	210,597
Receivables	—	—	65
Due From Other Funds	20	—	1,494
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,678	\$ 5,492	\$ 212,234
LIABILITIES			
Accounts Payable	\$ 6	\$ —	\$ 3,925
Due to Other Funds	40	—	1,335
Due to Other Governments	—	—	—
Advance Collections	317	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	363	—	5,260
FUND BALANCE			
Reserved for Encumbrances	124	5,313	167,188
Reserved for Unencumbered Balances of Continuing Appropriations	—	164	3,555
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,191	15	36,231
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,315	5,492	206,974
Total Liabilities and Fund Balance	\$ 2,678	\$ 5,492	\$ 212,234

Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Real Estate Fund (0317)	Registered Environmental Health Specialist Fund (0335)
			Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)		
\$ 1	\$ 3,331	\$ 80	\$ 1	\$ 1	\$ 1,488	\$ 2
245	38,783	4,999	10	21	33,121	648
—	63	13	—	—	135	—
2	278	111	—	—	231	6
—	3,583	—	—	—	—	—
—	64	—	—	—	864	—
—	—	—	—	—	—	—
—	35,000	—	—	—	—	—
—	—	—	—	—	—	—
\$ 248	\$ 81,102	\$ 5,203	\$ 11	\$ 22	\$ 35,839	\$ 656
\$ 10	\$ 1,397	\$ —	\$ —	\$ —	\$ 585	\$ —
57	237	945	—	—	362	36
—	—	—	—	—	—	—
—	30,858	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	235	—	—	—	—	—
67	32,727	945	—	—	947	36
21	2,248	1,294	—	—	43	46
—	—	—	—	—	—	—
—	—	—	—	—	—	—
160	46,127	2,964	11	22	34,849	574
—	—	—	—	—	—	—
181	48,375	4,258	11	22	34,892	620
\$ 248	\$ 81,102	\$ 5,203	\$ 11	\$ 22	\$ 35,839	\$ 656

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Registered Nurse Education Fund (0181)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	2,359	45	29,306
Receivables	11	—	—
Due From Other Funds	16	—	780
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,388	\$ 46	\$ 30,087
LIABILITIES			
Accounts Payable	\$ 39	\$ —	\$ 32
Due to Other Funds	26	—	183
Due to Other Governments	—	—	—
Advance Collections	164	—	27,279
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	1	—	—
Total Liabilities	230	—	27,494
FUND BALANCE			
Reserved for Encumbrances	995	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,163	46	2,593
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,158	46	2,593
Total Liabilities and Fund Balance	\$ 2,388	\$ 46	\$ 30,087

* Amounts are appropriated to this fund; however, there was no current year activity.

Renewable Resource Trust Fund (0382)	Residential/ Care Facilities for Persons With Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Rigid Container Account * (3024)	Safe Drinking Water Account (0306)
\$ 47	\$ 117	\$ 479	\$ 160	\$ 74,204	\$ —	\$ 12
351,426	—	—	1,088	—	—	1,239
—	—	—	7	23	—	4,352
2,313	—	1	257	10,191	—	57
—	—	—	—	6,666	—	—
—	—	—	—	141	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 353,786	\$ 117	\$ 480	\$ 1,512	\$ 91,225	\$ —	\$ 5,660
\$ 3,672	\$ —	\$ —	\$ 1	\$ 2,908	\$ —	\$ —
475	—	—	—	417	—	304
—	—	—	—	6,778	—	—
—	—	—	215	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,147	—	—	216	10,103	—	304
203,070	—	—	33	1,282	—	294
68	—	—	—	—	—	—
—	—	—	—	—	—	—
146,501	117	480	1,263	79,840	—	5,062
—	—	—	—	—	—	—
349,639	117	480	1,296	81,122	—	5,356
\$ 353,786	\$ 117	\$ 480	\$ 1,512	\$ 91,225	\$ —	\$ 5,660

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Safe Drinking Water and Toxic Enforcement Fund (3056)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 691	\$ 3,115
Deposits in Surplus Money Investment Fund	1,283	—	—
Receivables	—	—	—
Due From Other Funds	5	332	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,288	\$ 1,023	\$ 3,115
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	51	285	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	51	285	—
FUND BALANCE			
Reserved for Encumbrances	13	84	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,224	654	3,115
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,237	738	3,115
Total Liabilities and Fund Balance	\$ 1,288	\$ 1,023	\$ 3,115

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

San Francisco Bay Area Conservancy Program Account (0316)	San Francisco- Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Building Safety Fund * (0345)	School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)
\$ 1	\$ 3	\$ 196	\$ —	\$ 5,000	\$ 1	\$ 21
410	—	—	—	—	7,823	49,341
—	—	—	—	—	—	—
5	—	—	—	—	43,460	350
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 416	\$ 3	\$ 196	\$ —	\$ 5,000	\$ 51,284	\$ 49,712
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	50,622	—
—	—	—	—	—	—	—
—	—	181	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	181	—	—	50,622	—
—	—	—	—	—	—	78
—	—	15	—	—	—	3,569
—	—	—	—	—	—	—
416	3	—	—	5,000	662	46,065
—	—	—	—	—	—	—
416	3	15	—	5,000	662	49,712
\$ 416	\$ 3	\$ 196	\$ —	\$ 5,000	\$ 51,284	\$ 49,712

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 15,555	\$ 22	\$ 357
Deposits in Surplus Money Investment Fund	7,403	2,336	—
Receivables	294	43	—
Due From Other Funds	19	19	630
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	55
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 23,271	\$ 2,420	\$ 1,042
LIABILITIES			
Accounts Payable	\$ 15	\$ —	\$ 357
Due to Other Funds	22,306	231	—
Due to Other Governments	—	—	—
Advance Collections	950	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	23,271	231	357
FUND BALANCE			
Reserved for Encumbrances	—	64	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	10,949
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	2,125	—
Unreserved-Undesignated	—	—	(10,264)
Total Fund Balance (Deficit)	—	2,189	685
Total Liabilities and Fund Balance	\$ 23,271	\$ 2,420	\$ 1,042

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

Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Special Telephone Solicitors Fund* (1009)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)
\$ 1	\$ 1	\$ —	\$ —	\$ 90	\$ 2,297	\$ 691
877	3,061	14,627	—	702	—	3,774
—	—	—	—	—	—	—
56	387	114	—	6	602	34
—	—	—	—	—	—	—
—	—	—	—	—	2	3
—	—	—	—	—	—	—
—	—	—	—	—	—	5,500
—	—	—	—	—	—	—
\$ 934	\$ 3,449	\$ 14,741	\$ —	\$ 798	\$ 2,901	\$ 10,002
\$ —	\$ —	\$ 462	\$ —	\$ 1	\$ 205	\$ 41
—	2,779	45	—	42	56	744
—	—	—	—	—	—	—
—	—	—	—	74	—	880
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,779	507	—	117	261	1,665
—	72	11,143	—	1	340	167
—	—	—	—	—	—	—
—	—	—	—	—	—	—
934	598	3,091	—	680	2,300	8,170
—	—	—	—	—	—	—
934	670	14,234	—	681	2,640	8,337
\$ 934	\$ 3,449	\$ 14,741	\$ —	\$ 798	\$ 2,901	\$ 10,002

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)	State Court Facilities Construction Fund (3037)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 7	\$ 5,806	\$ —
Deposits in Surplus Money Investment Fund	1,067	8,392	37,101
Receivables	54	1,203	14,127
Due From Other Funds	7	4,319	—
Due From Other Governments	—	—	—
Prepaid Expenses	62	667	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,197	\$ 20,387	\$ 51,228
LIABILITIES			
Accounts Payable	\$ 96	\$ 685	\$ 481
Due to Other Funds	70	3,780	9
Due to Other Governments	—	—	—
Advance Collections	—	4,947	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	60	298
Total Liabilities	166	9,472	788
FUND BALANCE			
Reserved for Encumbrances	84	828	8,633
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	619
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	947	10,087	41,188
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,031	10,915	50,440
Total Liabilities and Fund Balance	\$ 1,197	\$ 20,387	\$ 51,228

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

State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Employee Scholarship Fund* (0077)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
	Dentally Underserved Fund (3039)	State Dentistry Fund (0741)				
\$ 80	\$ 1	\$ 341	\$ —	\$ 2,349	\$ 117	\$ 1
1,206	2,030	2,730	—	—	2,801	2,399
—	—	—	—	—	—	—
12	14	45	—	—	25	16
—	—	—	—	—	—	—
2	—	10	—	—	2	—
—	—	—	—	—	—	—
—	—	2,500	—	—	—	—
—	—	—	—	—	—	—
\$ 1,300	\$ 2,045	\$ 5,626	\$ —	\$ 2,349	\$ 2,945	\$ 2,416
\$ 2	\$ 1,870	\$ 115	\$ —	\$ —	\$ 2	\$ 147
226	—	993	—	519	215	39
—	—	—	—	—	—	—
79	—	712	—	1,100	96	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	24	—	—	1	—
307	1,870	1,844	—	1,619	314	186
46	—	578	—	4	27	300
—	130	—	—	—	—	—
—	—	—	—	—	—	—
947	45	3,204	—	726	2,604	1,930
—	—	—	—	—	—	—
993	175	3,782	—	730	2,631	2,230
\$ 1,300	\$ 2,045	\$ 5,626	\$ —	\$ 2,349	\$ 2,945	\$ 2,416

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	State Mandates Claims Fund * (0360)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 91	\$ 3,841
Deposits in Surplus Money Investment Fund	—	822	39,481
Receivables	—	—	1,170
Due From Other Funds	—	7	11,198
Due From Other Governments	—	—	—
Prepaid Expenses	—	1	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 921	\$ 55,690
LIABILITIES			
Accounts Payable	\$ —	\$ 1	\$ —
Due to Other Funds	—	72	7,190
Due to Other Governments	—	—	—
Advance Collections	—	120	9,405
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	193	16,595
FUND BALANCE			
Reserved for Encumbrances	—	12	6,821
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	716	32,274
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	728	39,095
Total Liabilities and Fund Balance	\$ —	\$ 921	\$ 55,690

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

State Parks System Deferred Maintenance Account (0646)	State Responsibility Area Fire Protection Fund * (3063)	State School Building Lease-Purchase Fund			Tidelands Oil Revenue Account * (0341)	State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)
		Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)				
\$ 297	\$ —	\$ 3,140	\$ 2,384	\$ —	\$ 1,546	\$ 1	
—	—	—	—	—	—	9,682	
—	—	—	—	—	—	—	
—	—	—	35	—	861,502	3,191	
—	—	—	62	—	—	10	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 297	\$ —	\$ 3,140	\$ 2,481	\$ —	\$ 863,048	\$ 12,884	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 144,805	\$ —	
—	—	—	45	—	—	1,304	
—	—	—	—	—	716,698	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	45	—	861,503	1,304	
—	—	—	2,231	—	—	1,204	
—	—	—	1,092	—	—	—	
—	—	—	—	—	—	—	
297	—	3,140	—	—	1,545	10,376	
—	—	—	(887)	—	—	—	
297	—	3,140	2,436	—	1,545	11,580	
\$ 297	\$ —	\$ 3,140	\$ 2,481	\$ —	\$ 863,048	\$ 12,884	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Strong-Motion Instrumentation Special Fund * (0398)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 36	\$ 219
Deposits in Surplus Money Investment Fund	—	619	2,912
Receivables	—	—	—
Due From Other Funds	—	4	24
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	2
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 659	\$ 3,157
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1
Due to Other Funds	—	58	30
Due to Other Governments	—	—	—
Advance Collections	—	—	158
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	58	189
FUND BALANCE			
Reserved for Encumbrances	—	48	138
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	553	2,830
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	601	2,968
Total Liabilities and Fund Balance	\$ —	\$ 659	\$ 3,157

* Expenditures in this fund are reported on a cash basis consistent with the State Transportation Improvement Program Fund Estimate.

Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund		Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)
		Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)			
\$ 13	\$ 1,800	\$ 599	\$ 380	\$ 2,382	\$ 8	\$ 604
947	—	1,795	2,393	—	293	—
—	—	627	342	—	—	3
7	69	660	19	—	2	1
—	—	—	—	—	—	—
—	—	136	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 967	\$ 1,869	\$ 3,817	\$ 3,134	\$ 2,382	\$ 303	\$ 608
\$ —	\$ —	\$ 858	\$ 36	\$ (5)	\$ —	\$ 5
—	—	320	433	143	12	43
—	—	10	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,188	469	138	12	48
—	80	288	—	5	—	—
943	120,000	—	—	—	—	—
—	—	—	—	—	—	—
24	—	2,341	2,665	2,239	291	560
—	(118,211)	—	—	—	—	—
967	1,869	2,629	2,665	2,244	291	560
\$ 967	\$ 1,869	\$ 3,817	\$ 3,134	\$ 2,382	\$ 303	\$ 608

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund * (3007)	Transcript Reimbursement Fund (0410)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 19,333	\$ 164,613	\$ —
Deposits in Surplus Money Investment Fund	—	—	106
Receivables	—	—	—
Due From Other Funds	—	16	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	54,000	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 19,333	\$ 218,629	\$ 107
LIABILITIES			
Accounts Payable	\$ 805	\$ 4,010	\$ —
Due to Other Funds	11	11,502	64
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	20,000	—
Other Liabilities	—	—	—
Total Liabilities	816	35,512	64
FUND BALANCE			
Reserved for Encumbrances	4,881	191,588	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	42	51
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	13,636	—	—
Unreserved-Undesignated	—	(8,513)	(8)
Total Fund Balance (Deficit)	18,517	183,117	43
Total Liabilities and Fund Balance	\$ 19,333	\$ 218,629	\$ 107

* Expenditures in this fund are reported on a cash basis consistent with the State Transportation Improvement Program Fund Estimate.

Transitional Housing for Foster Youth Fund (3028)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)
\$ 589	\$ 427	\$ —	\$ 620	\$ 16	\$ 1	\$ 776
—	914	—	—	3,257	89,164	67,224
—	—	—	—	1	72,147	58,882
—	210	—	(573)	58	—	20,037
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 589	\$ 1,551	\$ —	\$ 47	\$ 3,332	\$ 161,312	\$ 146,919
\$ (151)	\$ —	\$ —	\$ 182	\$ 29	\$ 3,307	\$ 62,594
—	227	—	8	1	6	9
151	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	20	—	—	—	309	—
—	247	—	190	30	3,622	62,603
151	84	—	93	—	14,073	1,300
440	—	9	—	—	—	—
—	—	—	—	—	—	—
—	1,220	—	—	3,302	143,617	83,016
(2)	—	(9)	(236)	—	—	—
589	1,304	—	(143)	3,302	157,690	84,316
\$ 589	\$ 1,551	\$ —	\$ 47	\$ 3,332	\$ 161,312	\$ 146,919

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Underage Pregnancy Prevention Fund (0807)	Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 589	\$ 827
Deposits in Surplus Money Investment Fund	—	81,536	52,963
Receivables	—	55,264	38,750
Due From Other Funds	—	27,742	315
Due From Other Governments	—	—	—
Prepaid Expenses	—	3,075	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1	\$ 168,206	\$ 92,855
LIABILITIES			
Accounts Payable	\$ —	\$ 15,696	\$ 58,087
Due to Other Funds	—	7,731	36
Due to Other Governments	—	726	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	24,153	58,123
FUND BALANCE			
Reserved for Encumbrances	—	79,050	2,929
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1	65,003	31,803
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1	144,053	34,732
Total Liabilities and Fund Balance	\$ 1	\$ 168,206	\$ 92,855

Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)
\$ 56	\$ 400	\$ —	\$ 2,880	\$ 1	\$ 125	\$ 1
—	—	131	47,044	956	1,320	10,778
—	—	3	—	—	—	—
—	—	1	7,435	19	10	2,619
—	—	—	—	—	—	—
—	—	—	209	—	2	—
—	—	—	—	—	—	—
—	—	—	92	—	—	—
—	—	—	—	—	—	—
\$ 56	\$ 400	\$ 135	\$ 57,660	\$ 976	\$ 1,457	\$ 13,398
\$ —	\$ —	\$ 2	\$ 20	\$ —	\$ 1	\$ 1,948
—	—	1	2,705	21	53	222
—	—	—	—	235	—	4,530
—	—	—	678	—	100	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	7	—	1	—
—	—	3	3,410	256	155	6,700
—	—	—	7,960	—	124	—
—	600	—	1,724	—	—	—
—	—	—	—	—	—	—
56	—	132	44,566	720	1,178	6,698
—	(200)	—	—	—	—	—
56	400	132	54,250	720	1,302	6,698
\$ 56	\$ 400	\$ 135	\$ 57,660	\$ 976	\$ 1,457	\$ 13,398

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Psychiatric Technicians Account (0780)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 380	\$ 1	\$ 76
Deposits in Surplus Money Investment Fund	3,394	134	953
Receivables	—	2	—
Due From Other Funds	16	—	11
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,790	\$ 137	\$ 1,041
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 2
Due to Other Funds	—	2	19
Due to Other Governments	—	—	—
Advance Collections	—	17	113
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	19	134
FUND BALANCE			
Reserved for Encumbrances	—	—	103
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,790	118	804
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,790	118	907
Total Liabilities and Fund Balance	\$ 3,790	\$ 137	\$ 1,041

Vocational Nurse and Psychiatric Technician Examiners Fund							
Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund		
					Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)	
\$ 224	\$ 464	\$ 571	\$ 74	\$ 20	\$ 1	\$ 44	
1,329	43,366	—	2,928	—	1,268	4,564	
—	1,581	1	459	18	—	—	
114	331	1	311	—	9	158	
—	—	—	—	—	—	—	
6	—	—	—	—	—	—	
—	—	—	—	—	—	—	
2,000	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 3,673	\$ 45,742	\$ 573	\$ 3,772	\$ 38	\$ 1,278	\$ 4,766	
\$ 7	\$ —	\$ —	\$ 4	\$ —	\$ —	\$ 101	
8	7,352	24	1,057	4	—	—	
—	—	—	—	—	—	—	
353	7,937	—	—	3	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
1	—	—	—	—	—	—	
369	15,289	24	1,061	7	—	101	
51	16,211	5	335	—	—	800	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
3,253	14,242	544	2,376	31	1,278	3,865	
—	—	—	—	—	—	—	
3,304	30,453	549	2,711	31	1,278	4,665	
\$ 3,673	\$ 45,742	\$ 573	\$ 3,772	\$ 38	\$ 1,278	\$ 4,766	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 233	\$ 45	\$ 1,026
Deposits in Surplus Money Investment Fund	—	458	79,272
Receivables	—	—	669
Due From Other Funds	—	3	2,854
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 233	\$ 506	\$ 83,821
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 596
Due to Other Funds	26	27	788
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	26	27	1,384
FUND BALANCE			
Reserved for Encumbrances	—	215	10,983
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	207	264	71,454
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	207	479	82,437
Total Liabilities and Fund Balance	\$ 233	\$ 506	\$ 83,821

Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund (0222)	Youth Pilot Program Fund (0287)	Total
\$ 310	\$ 1,926	\$ 1	\$ 817	\$ 667,687
596	—	478	—	5,117,620
—	—	—	—	757,355
135	173	3	—	2,890,171
—	—	—	—	10,709
—	—	—	—	17,856
—	—	—	—	56,635
—	—	—	—	59,617
—	—	—	—	38
\$ 1,041	\$ 2,099	\$ 482	\$ 817	\$ 9,577,688
\$ —	\$ —	\$ —	\$ —	\$ 767,798
—	14	—	—	1,730,370
—	—	—	513	1,498,256
—	—	—	—	113,641
—	—	—	—	553
577	—	—	—	21,277
—	—	—	—	31,710
577	14	—	513	4,163,605
6	577	—	—	1,320,546
—	—	—	304	863,916
—	—	—	—	—
458	1,508	482	—	3,587,225
—	—	—	—	(357,604)
464	2,085	482	304	5,414,083
\$ 1,041	\$ 2,099	\$ 482	\$ 817	\$ 9,577,688

(Concluded)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,522	\$ 9,101	\$ 840
ADDITIONS			
Revenues	—	9,590	2,176
Transfers From Other Funds	—	7	1
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	9,597	2,177
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6	6,576	1,786
Local Assistance	525	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	531	6,576	1,786
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(154)	(103)	(13)
Total Deductions	377	6,473	1,773
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,145	\$ 12,225	\$ 1,244

Agricultural Biomass Utilization Account (3021)	AIDS Drug Assistance Program Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Alcohol Beverage Control Fund (3036)	Antiterrorism Fund (3034)
\$ 308	\$ —	\$ 38	\$ 20,335	\$ 555	\$ 5,782	\$ 2,018
1	100,510	—	74,843	873	45,017	1,237
—	—	—	12,312	2	1,593	—
—	—	—	(954)	79	—	33
—	—	—	—	—	—	—
1	100,510	—	86,201	954	46,610	1,270
17	546	—	37,840	883	39,438	—
—	78,566	—	—	—	1,496	—
—	—	—	—	—	—	—
17	79,112	—	37,840	883	40,934	—
—	—	—	—	—	—	—
237	—	—	(824)	(14)	32	—
254	79,112	—	37,016	869	40,966	—
\$ 55	\$ 21,398	\$ 38	\$ 69,520	\$ 640	\$ 11,426	\$ 3,288

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 967	\$ 6,010	\$ 229
ADDITIONS			
Revenues	4,820	4,984	416
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	11	69	(2)
Other Additions	—	—	—
Total Additions	4,831	5,053	414
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,621	2,666	313
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,621	2,666	313
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	2	—
Total Deductions	3,621	2,668	313
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,177	\$ 8,395	\$ 330

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

Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund * (0196)	Athletic Commission Fund (0326)	Attorney General False Claims Act Fund (0378)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)
\$ 2	\$ 936	\$ —	\$ —	\$ 12,321	\$ 3,346	\$ 2,124
128	65	—	440	7,171	5,081	363
—	—	—	320	—	6	—
—	—	—	—	—	—	(24)
—	—	—	—	—	—	—
128	65	—	760	7,171	5,087	339
127	111,379	—	805	9,004	4,129	1,398
—	—	—	—	—	—	—
—	—	—	—	—	—	—
127	111,379	—	805	9,004	4,129	1,398
—	—	—	—	—	—	—
—	(111,790)	—	(100)	—	(178)	(248)
127	(411)	—	705	9,004	3,951	1,150
\$ 3	\$ 1,412	\$ —	\$ 55	\$ 10,488	\$ 4,482	\$ 1,313

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Breast Cancer Control Account (0009)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 996	\$ 7,917	\$ 5,327
ADDITIONS			
Revenues	936	16,348	224
Transfers From Other Funds	1	5,821	15,268
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	937	22,169	15,492
DEDUCTIONS			
Appropriation Expenditures			
State Operations	865	17,144	5,212
Local Assistance	—	—	8,771
Capital Outlay	—	—	—
Total Appropriation Expenditures	865	17,144	13,983
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5)	(197)	(355)
Total Deductions	860	16,947	13,628
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,073	\$ 13,139	\$ 7,191

Breast Cancer Fund		Budget Stabilization Account Deficit	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)	California Architects Board Fund (0706)	California Beach and Coastal Enhancement Account (0371)
Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Recovery Bond Retirement Sinking Fund Subaccount (3090)				
\$ 3,161	\$ 2,004	\$ —	\$ 2,369	\$ 1	\$ 1,399	\$ 1,731
24,055	562	92,917	3,897	—	2,393	1,561
4,901	15,268	—	2	—	1	—
395	—	—	1	—	—	—
—	—	—	—	—	—	—
29,351	15,830	92,917	3,900	—	2,394	1,561
202	16,484	—	3,679	—	2,720	493
—	—	—	—	—	—	675
—	—	—	—	—	—	301
202	16,484	—	3,679	—	2,720	1,469
29,033	—	—	—	—	—	—
—	(106)	—	(9)	—	(46)	(20)
29,235	16,378	—	3,670	—	2,674	1,449
\$ 3,277	\$ 1,456	\$ 92,917	\$ 2,599	\$ 1	\$ 1,119	\$ 1,843

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	California Beverage Container Recycling Fund		
	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,791	\$ 84,513	\$ 726
ADDITIONS			
Revenues	1,617	870,084	7,447
Transfers From Other Funds	—	3,801	59,992
Prior Year Revenue Adjustments	(18)	55,994	(236)
Other Additions	—	—	—
Total Additions	1,599	929,879	67,203
DEDUCTIONS			
Appropriation Expenditures			
State Operations	111	696,778	62,273
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	111	696,778	62,273
Transfers to Other Funds	—	118,470	—
Adjustments to Prior Year Appropriation Expenditures	—	(571)	—
Total Deductions	111	814,677	62,273
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 3,279	\$ 199,715	\$ 5,656

Penalty Account (0276)	PET Processing Fee Account (0278)	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)
\$ 1,193	\$ 24,427	\$ 462	\$ 18,838	\$ —	\$ 59,877	\$ 8,511
553	18,832	689	424	610,622	1,325	463
—	54,678	1,225	5,963	11	17,889	477,047
143	367	—	—	10,513	—	—
—	—	—	—	—	—	—
696	73,877	1,914	6,387	621,146	19,214	477,510
—	97,867	654	3,901	3,528	—	—
—	—	—	—	—	21,591	486,021
—	—	—	—	—	—	—
—	97,867	654	3,901	3,528	21,591	486,021
—	—	—	—	617,609	—	—
—	—	(14)	—	—	—	—
—	97,867	640	3,901	621,137	21,591	486,021
\$ 1,889	\$ 437	\$ 1,736	\$ 21,324	\$ 9	\$ 57,500	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

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

	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 92,455	\$ 38,353	\$ 70,624
ADDITIONS			
Revenues	4,452	817	1,517
Transfers From Other Funds	29,815	35,779	17,889
Prior Year Revenue Adjustments	1,873	—	—
Other Additions	—	—	—
Total Additions	36,140	36,596	19,406
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	41
Local Assistance	18,829	26,373	20,769
Capital Outlay	—	—	—
Total Appropriation Expenditures	18,829	26,373	20,810
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	18,829	26,373	20,810
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 109,766	\$ 48,576	\$ 69,220

Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund		California Fire and Arson Training Fund (0198)
				California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)	
\$ 29,317	\$ 26	\$ 1,011	\$ 4,111	\$ 12,557	\$ 16	\$ 162
565	46	2,290	1,216	36,163	939	1,534
11,926	—	5,500	—	75	—	—
—	—	(6)	(147)	19	20	111
—	—	—	—	—	—	—
12,491	46	7,784	1,069	36,257	959	1,645
—	—	1,823	1,012	26,905	3	1,309
13,737	49	—	—	4,651	952	—
—	—	—	—	795	—	—
13,737	49	1,823	1,012	32,351	955	1,309
—	—	—	3,500	3,890	—	—
—	—	(2)	(2)	1,576	—	2
13,737	49	1,821	4,510	37,817	955	1,311
\$ 28,071	\$ 23	\$ 6,974	\$ 670	\$ 10,997	\$ 20	\$ 496

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 2,076	\$ 12,230	\$ 38
ADDITIONS			
Revenues	977	14,488	1
Transfers From Other Funds	—	1	—
Prior Year Revenue Adjustments	—	(139)	—
Other Additions	—	—	—
Total Additions	977	14,350	1
DEDUCTIONS			
Appropriation Expenditures			
State Operations	995	15,727	—
Local Assistance	—	16	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	995	15,743	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	19	(470)	—
Total Deductions	1,014	15,273	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,039	\$ 11,307	\$ 39

California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California National Guard Military Museum Fund (0220)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)
\$ 32,783	\$ 131,746	\$ 367	\$ 5	\$ (49)	\$ 46,431	\$ 19,401
38,983	523,158	234	(5)	28,458	49,070	20,735
—	—	—	—	—	—	—
(3,174)	—	—	—	—	(71)	(2,564)
—	—	—	—	—	385	—
35,809	523,158	234	(5)	28,458	49,384	18,171
28,530	343,920	—	—	18,593	27,981	11,219
—	—	—	—	—	2,389	10,861
—	—	—	—	—	—	—
28,530	343,920	—	—	18,593	30,370	22,080
—	—	—	—	—	12,583	333
(154)	71,710	—	—	17,963	(5,339)	(68)
28,376	415,630	—	—	36,556	37,614	22,345
\$ 40,216	\$ 239,274	\$ 601	\$ —	\$ (8,147)	\$ 58,201	\$ 15,227

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 15,014	\$ 8,620	\$ 1,579
ADDITIONS			
Revenues	227	10,454	—
Transfers From Other Funds	—	4	—
Prior Year Revenue Adjustments	—	(1,024)	—
Other Additions	—	—	—
Total Additions	227	9,434	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(1)	9,629	(9,515)
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(1)	9,629	(9,515)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(553)	—
Total Deductions	(1)	9,076	(9,515)
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 15,242	\$ 8,978	\$ 11,094

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

Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
\$ 3,326	\$ —	\$ 1,438	\$ 3,163	\$ 25,327	\$ —	\$ 18,479
2,184	—	1,521	3,113	12,460	2,500	2,938
1	—	—	—	1	—	1
—	—	—	—	606	—	746
—	—	—	—	—	—	—
2,185	—	1,521	3,113	13,067	2,500	3,685
1,960	—	1,131	845	7,409	—	7,114
—	—	—	391	11,485	—	—
—	—	—	—	—	—	—
1,960	—	1,131	1,236	18,894	—	7,114
—	—	—	—	—	—	—
(30)	—	8	(8)	(2,934)	—	—
1,930	—	1,139	1,228	15,960	—	7,114
\$ 3,581	\$ —	\$ 1,820	\$ 5,048	\$ 22,434	\$ 2,500	\$ 15,050

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 31,000	\$ 1,676
ADDITIONS			
Revenues	330,886	1,167	362
Transfers From Other Funds	11	79,934	116,959
Prior Year Revenue Adjustments	5,932	14	—
Other Additions	—	—	—
Total Additions	336,829	81,115	117,321
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,663	3,574	55
Local Assistance	—	57,722	48,008
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,663	61,296	48,063
Transfers to Other Funds	334,168	—	63,450
Adjustments to Prior Year Appropriation Expenditures	—	(569)	—
Total Deductions	336,831	60,727	111,513
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (2)	\$ 51,388	\$ 7,484

Cigarette and Tobacco Products Surtax Fund							Coachella Valley Mountains Conservancy Fund (0296)
Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)		
\$ 829	\$ 2,050	\$ 341	\$ 11,631	\$ —	\$ 377	\$ —	
79	38	807	510	2	4,919	—	
33,417	16,712	20,008	83,542	—	—	—	
—	—	—	—	—	96	4	
—	—	—	—	—	—	—	
33,496	16,750	20,815	84,052	2	5,015	4	
1	14,809	19,212	4,970	—	3,743	—	
5,564	—	—	75,363	—	—	—	
—	52	—	—	—	—	—	
5,565	14,861	19,212	80,333	—	3,743	—	
24,723	—	—	9,404	—	—	—	
—	(9)	(95)	(128)	—	189	2	
30,288	14,852	19,117	89,609	—	3,932	2	
\$ 4,037	\$ 3,948	\$ 2,039	\$ 6,074	\$ 2	\$ 1,460	\$ 2	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Coastal Access Account, State Coastal Conservancy Fund (0593)	Community Revitalization Fee Fund (3038)	Competitive Technology Fund (0173)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 2,072	\$ 28	\$ 1
ADDITIONS			
Revenues	515	7	(1)
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	515	7	(1)
DEDUCTIONS			
Appropriation Expenditures			
State Operations	28	35	—
Local Assistance	—	—	—
Capital Outlay	348	—	—
Total Appropriation Expenditures	376	35	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(7)	—	—
Total Deductions	369	35	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,218	\$ —	\$ —

Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)
		Certification Account (0166)	Consumer Affairs Fund (0702)			
\$ 140	\$ 484	\$ 403	\$ 2,814	\$ 11,684	\$ 1,202	\$ 25,465
327	80	886	19	36,546	979	52,213
—	—	—	—	72	—	292
—	—	—	—	—	—	1
—	—	—	—	—	—	—
327	80	886	19	36,618	979	52,506
49	—	866	(1,076)	37,708	801	47,611
—	197	—	—	—	—	—
—	—	—	—	—	—	—
49	197	866	(1,076)	37,708	801	47,611
—	—	—	—	1,150	—	—
—	—	(5)	(2)	(103)	—	(809)
49	197	861	(1,078)	38,755	801	46,802
\$ 418	\$ 367	\$ 428	\$ 3,911	\$ 9,547	\$ 1,380	\$ 31,169

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters Fund (0327)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,228	\$ —	\$ 188
ADDITIONS			
Revenues	11,211	112	156
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	265	—	—
Other Additions	—	—	—
Total Additions	11,476	112	156
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,410	89	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,410	89	—
Transfers to Other Funds	10,257	—	—
Adjustments to Prior Year Appropriation Expenditures	(22)	—	(8)
Total Deductions	12,645	89	(8)
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 59	\$ 23	\$ 352

Court Reporters Fund (0771)	Credit Union Fund (0299)	DNA Identification Fund (3086)	Dam Safety Fund (3057)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)
\$ 596	\$ 2,766	\$ —	\$ 674	\$ 29,931	\$ —	\$ 57
880	4,617	2,024	7,424	68,513	—	2
—	2	—	1	—	245	—
—	—	—	(38)	2,376	—	—
—	—	—	—	—	—	—
880	4,619	2,024	7,387	70,889	245	2
600	3,693	1,361	7,458	47,272	245	—
—	—	—	—	441	—	(53)
—	—	—	—	—	—	—
600	3,693	1,361	7,458	47,713	245	(53)
100	—	—	—	—	—	—
16	8	—	(3)	2,641	—	—
716	3,701	1,361	7,455	50,354	245	(53)
\$ 760	\$ 3,684	\$ 663	\$ 606	\$ 50,466	\$ —	\$ 112

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Department of Food and Agriculture Fund		
	Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 81	\$ 361	\$ 29,787
ADDITIONS			
Revenues	2	24	58,626
Transfers From Other Funds	—	—	16,620
Prior Year Revenue Adjustments	—	(5)	(1,451)
Other Additions	—	—	948
Total Additions	2	19	74,743
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	283	66,597
Local Assistance	—	—	28,552
Capital Outlay	—	—	408
Total Appropriation Expenditures	—	283	95,557
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(221)
Total Deductions	—	283	95,336
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 83	\$ 97	\$ 9,194

Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund		Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)
		Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)			
\$ 649	\$ 200	\$ 7,888	\$ 119	\$ 1,985	\$ 371	\$ 11
419	5	54,751	3	1,787	314	—
—	15	5	176	—	—	—
67	—	—	—	—	(2)	—
—	—	—	—	—	—	—
486	20	54,756	179	1,787	312	—
341	—	38,468	284	297	—	—
—	—	14,242	—	1,200	—	—
—	—	—	—	—	—	—
341	—	52,710	284	1,497	—	—
—	—	176	—	—	—	—
—	—	(649)	—	50	—	—
341	—	52,237	284	1,547	—	—
\$ 794	\$ 220	\$ 10,407	\$ 14	\$ 2,225	\$ 683	\$ 11

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Dispensing Opticians Fund (0175)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 215	\$ 1,680	\$ 1,995
ADDITIONS			
Revenues	157	982	1,311
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	65	(1)
Other Additions	—	—	—
Total Additions	157	1,047	1,310
DEDUCTIONS			
Appropriation Expenditures			
State Operations	149	759	989
Local Assistance	—	899	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	149	1,658	989
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(11)	(131)	10
Total Deductions	138	1,527	999
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 234	\$ 1,200	\$ 2,306

Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Telecommunication Fund (0349)
\$ 6,485	\$ 1,028	\$ 1,332	\$ 3,831	\$ 100	\$ —	\$ 21,228
—	41,295	1,015	2,544	—	—	—
5,000	—	—	—	—	1,000	—
—	883	96	(3)	—	—	—
—	—	—	—	—	—	—
<u>5,000</u>	<u>42,178</u>	<u>1,111</u>	<u>2,541</u>	<u>—</u>	<u>1,000</u>	<u>—</u>
667	988	1,208	1,093	5	863	—
4,054	—	—	—	—	—	(9,429)
—	—	—	—	—	—	—
<u>4,721</u>	<u>988</u>	<u>1,208</u>	<u>1,093</u>	<u>5</u>	<u>863</u>	<u>(9,429)</u>
—	48,613	—	—	—	—	—
(3,206)	(4)	6	4	—	137	—
<u>1,515</u>	<u>49,597</u>	<u>1,214</u>	<u>1,097</u>	<u>5</u>	<u>1,000</u>	<u>(9,429)</u>
<u>\$ 9,970</u>	<u>\$ (6,391)</u>	<u>\$ 1,229</u>	<u>\$ 5,275</u>	<u>\$ 95</u>	<u>\$ —</u>	<u>\$ 30,657</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,725	\$ 1,476	\$ 746
ADDITIONS			
Revenues	3,265	1,790	9
Transfers From Other Funds	—	3	373
Prior Year Revenue Adjustments	(1)	—	—
Other Additions	—	—	—
Total Additions	3,264	1,793	382
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,821	1,907	6
Local Assistance	—	—	479
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,821	1,907	485
Transfers to Other Funds	487	—	—
Adjustments to Prior Year Appropriation Expenditures	(285)	2	(6)
Total Deductions	2,023	1,909	479
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,966	\$ 1,360	\$ 649

Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)
\$ 415	\$ 399	\$ —	\$ 38,569	\$ 998	\$ 886	\$ 17,338
1,115	245	15,388	105,030	225	995	64,426
—	—	—	1	—	—	—
(20)	—	—	1,079	—	—	114
—	—	—	—	—	—	—
1,095	245	15,388	106,110	225	995	64,540
1,086	250	12,526	60,526	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,086	250	12,526	60,526	—	—	—
—	—	2,589	38,468	998	—	69,411
(28)	2	—	(494)	—	—	—
1,058	252	15,115	98,500	998	—	69,411
\$ 452	\$ 392	\$ 273	\$ 46,179	\$ 225	\$ 1,881	\$ 12,467

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 17,312	\$ 1,332	\$ 80
ADDITIONS			
Revenues	319	46	2,528
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	61	—	49
Other Additions	—	—	—
Total Additions	380	46	2,577
DEDUCTIONS			
Appropriation Expenditures			
State Operations	30	5	2,575
Local Assistance	8,215	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	8,245	5	2,575
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,051)	—	(27)
Total Deductions	7,194	5	2,548
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 10,498	\$ 1,373	\$ 109

Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund		Family Law Trust Fund (0587)
				Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)	
\$ 3,098	\$ 264	\$ 2,111	\$ 1,589	\$ 2,264	\$ 541	\$ 5,672
1,115	374	47	5,105	24,729	12,639	1,981
—	—	—	—	26	—	—
2	—	—	23	—	—	183
—	—	—	—	—	—	—
<u>1,117</u>	<u>374</u>	<u>47</u>	<u>5,128</u>	<u>24,755</u>	<u>12,639</u>	<u>2,164</u>
—	485	—	3,432	12,219	602	2,713
—	—	—	—	13,389	12,284	4
—	—	—	—	—	—	—
—	<u>485</u>	—	<u>3,432</u>	<u>25,608</u>	<u>12,886</u>	<u>2,717</u>
—	—	—	—	246	—	—
—	3	—	341	84	—	—
—	<u>488</u>	—	<u>3,773</u>	<u>25,938</u>	<u>12,886</u>	<u>2,717</u>
\$ 4,215	\$ 150	\$ 2,158	\$ 2,944	\$ 1,081	\$ 294	\$ 5,119

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Film California First Fund (3005)	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,081	\$ 4,852	\$ 1,742
ADDITIONS			
Revenues	—	17,176	25
Transfers From Other Funds	—	2,012	—
Prior Year Revenue Adjustments	—	92	—
Other Additions	—	—	—
Total Additions	—	19,280	25
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	18,246	546
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	18,246	546
Transfers to Other Funds	1,081	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(166)	(70)
Total Deductions	1,081	18,080	476
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 6,052	\$ 1,291

Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	Fish and Game Preservation Fund					Native Species Conservation and Enhancement Account (0213)
		California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)		
\$ 1,300	\$ 90	\$ 3,119	\$ 15,142	\$ 8,772	\$ 4,467	\$ 142	
2,737	8,891	68	83,914	877	595	29	
—	1,163,025	—	795	1	—	—	
9	—	—	2,162	7	160	3	
—	—	—	—	—	—	—	
<u>2,746</u>	<u>1,171,916</u>	<u>68</u>	<u>86,871</u>	<u>885</u>	<u>755</u>	<u>32</u>	
2,805	268,421	132	89,811	2,489	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<u>2,805</u>	<u>268,421</u>	<u>132</u>	<u>89,811</u>	<u>2,489</u>	<u>—</u>	<u>—</u>	
—	—	—	(1,700)	—	—	162	
—	—	100	440	740	—	—	
<u>2,805</u>	<u>268,421</u>	<u>232</u>	<u>88,551</u>	<u>3,229</u>	<u>—</u>	<u>162</u>	
<u>\$ 1,241</u>	<u>\$ 903,585</u>	<u>\$ 2,955</u>	<u>\$ 13,462</u>	<u>\$ 6,428</u>	<u>\$ 5,222</u>	<u>\$ 12</u>	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Food Safety Fund (0177)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Control Fund (0567)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 677	\$ 4,393	\$ 1,096
ADDITIONS			
Revenues	4,344	(1)	8,764
Transfers From Other Funds	—	—	1
Prior Year Revenue Adjustments	(3)	—	(51)
Other Additions	—	—	—
Total Additions	4,341	(1)	8,714
DEDUCTIONS			
Appropriation Expenditures			
State Operations	4,198	(1,332)	7,302
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	4,198	(1,332)	7,302
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(48)	367	(6)
Total Deductions	4,150	(965)	7,296
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 868	\$ 5,357	\$ 2,514

Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)	Golden Bear State Pharmacy Assistance Program Rebate Fund (3029)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)
\$ 809	\$ 47,616	\$ 31,532	\$ 586	\$ 640	\$ 171	\$ 74,330
3,404	303,089	70,217	828	—	145	—
—	10	—	—	—	—	8,683
(2)	—	6,440	—	—	—	—
—	—	—	—	—	—	—
3,402	303,099	76,657	828	—	145	8,683
2,583	333,185	74,774	741	—	127	672
—	—	—	—	—	—	4,386
—	—	—	—	—	—	28,531
2,583	333,185	74,774	741	—	127	33,589
2	—	3,246	—	—	—	—
(101)	(145)	5,842	(6)	—	(3)	22,133
2,484	333,040	83,862	735	—	124	55,722
\$ 1,727	\$ 17,675	\$ 24,327	\$ 679	\$ 640	\$ 192	\$ 27,291

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 243	\$ —	\$ 10,795
ADDITIONS			
Revenues	124	918	22,694
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(966)
Other Additions	—	—	—
Total Additions	124	918	21,728
DEDUCTIONS			
Appropriation Expenditures			
State Operations	247	1,002	16,987
Local Assistance	—	—	401
Capital Outlay	—	—	—
Total Appropriation Expenditures	247	1,002	17,388
Transfers to Other Funds	—	—	1,483
Adjustments to Prior Year Appropriation Expenditures	—	(84)	(1,349)
Total Deductions	247	918	17,522
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 120	\$ —	\$ 15,001

Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Medicine Fund (0079)
\$ 1,118	\$ 15,266	\$ 3,907	\$ 51,825	\$ 90,458	\$ 137	\$ 849
593	34,257	1,200	36,213	122,808	90	10
1	—	—	1	2	—	1
—	—	—	(2,200)	(3,626)	—	—
—	—	—	—	—	—	—
594	34,257	1,200	34,014	119,184	90	11
562	20,754	2,518	28,585	14,137	177	36
—	—	—	—	29,775	—	—
—	—	—	—	—	—	—
562	20,754	2,518	28,585	43,912	177	36
—	—	—	—	45,267	—	851
(6)	(90)	(966)	(159)	315	(1)	(27)
556	20,664	1,552	28,426	89,494	176	860
\$ 1,156	\$ 28,859	\$ 3,555	\$ 57,413	\$ 120,148	\$ 51	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 84	\$ (132)	\$ 56,513
ADDITIONS			
Revenues	78	3,946	181,597
Transfers From Other Funds	—	500	203
Prior Year Revenue Adjustments	—	23	811
Other Additions	—	—	—
Total Additions	78	4,469	182,611
DEDUCTIONS			
Appropriation Expenditures			
State Operations	30	2,518	135,262
Local Assistance	—	—	46,792
Capital Outlay	—	—	—
Total Appropriation Expenditures	30	2,518	182,054
Transfers to Other Funds	—	(850)	—
Adjustments to Prior Year Appropriation Expenditures	2	75	(425)
Total Deductions	32	1,743	181,629
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 130	\$ 2,594	\$ 57,495

Integrated Waste Management Account, Integrated Waste Management Fund						
Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	Jobs-Housing Balance Improvement Account (3006)	Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)
\$ —	\$ 25,443	\$ 9,416	\$ 22,802	\$ 35,741	\$ —	\$ 2,137
30,969	56,940	1,158	—	1,063	21	1,100
10,000	6	2,500	—	15	—	—
—	1,073	—	—	—	—	—
—	159	13,694	—	—	—	—
40,969	58,178	17,352	—	1,078	21	1,100
11,563	42,518	2,225	1	—	—	233
—	4,795	4,874	(12,686)	4,736	—	103
—	—	—	—	—	—	415
11,563	47,313	7,099	(12,685)	4,736	—	751
—	7,834	—	—	—	—	—
—	(917)	(7)	—	(1,479)	—	(21)
11,563	54,230	7,092	(12,685)	3,257	—	730
\$ 29,406	\$ 29,391	\$ 19,676	\$ 35,487	\$ 33,562	\$ 21	\$ 2,507

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 3	\$ 231	\$ 517
ADDITIONS			
Revenues	16	328	869
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	3
Other Additions	—	—	—
Total Additions	16	328	872
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	323	1
Local Assistance	—	—	796
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	323	797
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(45)
Total Deductions	—	323	752
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 19	\$ 236	\$ 637

Local Revenue Fund
(Continued on next page) page)

Local Revenue Fund (0330)	Sales Tax Account				Sales Tax Growth Account (Continued on next page)	
	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)
\$ 17,884	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
1,582,306	—	—	3,943	—	—	183
2,649,818	410,413	835,285	2,620,452	1,190,920	188,178	10,911
(18,968)	—	—	—	—	—	—
—	—	—	—	—	—	—
4,213,156	410,413	835,285	2,624,395	1,190,920	188,178	11,094
482	—	—	—	—	—	—
—	410,413	835,285	—	1,190,920	188,178	11,094
—	—	—	—	—	—	—
482	410,413	835,285	—	1,190,920	188,178	11,094
4,209,406	—	—	2,624,395	—	—	—
—	—	—	—	—	—	—
4,209,888	410,413	835,285	2,624,395	1,190,920	188,178	11,094
\$ 21,152	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	400	31,324	2,740
Transfers From Other Funds	187,778	—	1,588,954
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	188,178	31,324	1,591,694
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	31,324	1,509,790
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	31,324	1,509,790
Transfers to Other Funds	188,178	—	81,904
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	188,178	31,324	1,591,694
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ —	\$ —

Vehicle License Fee Growth Account (0334)	Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Marine Life and Marine Reserve Management Account (0647)
\$ —	\$ 20	\$ 442	\$ 20,254	\$ 11,641	\$ 2,727	\$ —
516	1	9	2	35,828	3,547	500
81,904	—	—	40,000	12	—	—
—	—	—	—	—	69	—
—	—	—	—	—	—	—
82,420	1	9	40,002	35,840	3,616	500
—	4	—	725	34,681	3,004	102
71,509	—	—	31,715	—	—	—
—	—	—	—	—	—	—
71,509	4	—	32,440	34,681	3,004	102
10,911	—	—	—	—	—	—
—	—	—	(7)	(623)	206	—
82,420	4	—	32,433	34,058	3,210	102
\$ —	\$ 17	\$ 451	\$ 27,823	\$ 13,423	\$ 3,133	\$ 398

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Medically Underserved Account (3040)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 1,129	\$ 151
ADDITIONS			
Revenues	—	963	373
Transfers From Other Funds	983	—	1,150
Prior Year Revenue Adjustments	—	(2)	—
Other Additions	—	—	—
Total Additions	983	961	1,523
DEDUCTIONS			
Appropriation Expenditures			
State Operations	606	1,204	(358)
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	606	1,204	(358)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1)	—
Total Deductions	606	1,203	(358)
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 377	\$ 887	\$ 2,032

Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account		Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)	Mobilehome-Manufactured Home Revolving Fund (0648)
		Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)			
\$ 119	\$ —	\$ 45	\$ 558	\$ 20	\$ 3,431	\$ 1,719
278	171,279	288	2,911	—	3,558	17,036
—	—	—	—	—	—	42
—	—	—	—	—	(17)	(45)
—	—	—	—	—	—	—
278	171,279	288	2,911	—	3,541	17,033
26	762	—	2,225	—	3,130	15,834
—	12,543	—	—	—	—	—
—	—	—	—	—	—	—
26	13,305	—	2,225	—	3,130	15,834
—	—	—	—	—	—	—
—	—	—	4	—	(289)	16
26	13,305	—	2,229	—	2,841	15,850
\$ 371	\$ 157,974	\$ 333	\$ 1,240	\$ 20	\$ 4,131	\$ 2,902

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Mobilehome Park Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources Infrastructure Fund (0383)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 245	\$ 24	\$ 14,730
ADDITIONS			
Revenues	4,337	1,092	12,700
Transfers From Other Funds	11	—	—
Prior Year Revenue Adjustments	—	(21)	—
Other Additions	—	—	—
Total Additions	4,348	1,071	12,700
DEDUCTIONS			
Appropriation Expenditures			
State Operations	4,357	920	—
Local Assistance	—	—	1,402
Capital Outlay	—	—	—
Total Appropriation Expenditures	4,357	920	1,402
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	17	—
Total Deductions	4,353	937	1,402
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 240	\$ 158	\$ 26,028

Naturopathic Doctor's Fund (3069)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund Conservation and Enforcement Services Account (0265)		Off-Highway Vehicle Trust Fund (0263)
\$ —	\$ —	\$ 523	\$ 621	\$ —	\$ —	\$ —	\$ 110,920
131	240	405	1,382	2,210	473	9,817	
92	—	—	—	7	31,600	48,164	
—	—	—	—	—	—	80	
—	—	—	—	—	—	—	
223	240	405	1,382	2,217	32,073	58,061	
82	—	484	638	—	—	31,926	
—	—	—	—	2,217	—	12,985	
—	—	—	—	—	—	10,350	
82	—	484	638	2,217	—	55,261	
92	—	—	—	—	32,073	—	
—	—	1	(2)	—	—	(976)	
174	—	485	636	2,217	32,073	54,285	
\$ 49	\$ 240	\$ 443	\$ 1,367	\$ —	\$ —	\$ 114,696	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 937	\$ 20,507	\$ 55,337
ADDITIONS			
Revenues	14,891	32,187	2,075
Transfers From Other Funds	—	20	1
Prior Year Revenue Adjustments	20	631	(106)
Other Additions	—	—	—
Total Additions	14,911	32,838	1,970
DEDUCTIONS			
Appropriation Expenditures			
State Operations	14,314	27,610	3,452
Local Assistance	—	682	—
Capital Outlay	—	197	—
Total Appropriation Expenditures	14,314	28,489	3,452
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(24)	596	—
Total Deductions	14,290	29,085	3,452
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,558	\$ 24,260	\$ 53,855

Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)
\$ 3	\$ 522	\$ 113	\$ 3,934	\$ 26,305	\$ 2,307	\$ 948
1	1,110	3	280	39,076	6,868	845
—	1	—	—	14,006	49,173	—
—	—	—	(2,376)	902	981	(80)
—	—	—	—	—	—	—
1	1,111	3	(2,096)	53,984	57,022	765
(31)	668	—	895	32,853	830	520
—	—	—	—	16,397	57,190	—
—	—	—	—	—	—	—
(31)	668	—	895	49,250	58,020	520
—	—	—	—	—	—	1,083
—	(3)	—	7	(2,628)	(38)	355
(31)	665	—	902	46,622	57,982	1,958
\$ 35	\$ 968	\$ 116	\$ 936	\$ 33,667	\$ 1,347	\$ (245)

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 5,075	\$ 1,230	\$ 1,584
ADDITIONS			
Revenues	6,510	1,697	943
Transfers From Other Funds	8	2	1
Prior Year Revenue Adjustments	1	—	—
Other Additions	—	—	—
Total Additions	6,519	1,699	944
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7,261	2,146	845
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	7,261	2,146	845
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(85)	(15)	6
Total Deductions	7,176	2,131	851
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 4,418	\$ 798	\$ 1,677

Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers and Land Surveyors Fund (0770)	Professional Forester Registration Fund (0300)
\$ 6,607	\$ 335	\$ 1,117	\$ 708	\$ 1,955	\$ 1,639	\$ 508
4,117	2,256	751	5,351	7,522	6,812	162
1	5	—	—	27	5	—
8	(154)	—	—	1	—	—
—	—	—	—	—	—	—
<u>4,126</u>	<u>2,107</u>	<u>751</u>	<u>5,351</u>	<u>7,550</u>	<u>6,817</u>	<u>162</u>
5,006	2,465	578	5,860	6,999	6,921	153
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>5,006</u>	<u>2,465</u>	<u>578</u>	<u>5,860</u>	<u>6,999</u>	<u>6,921</u>	<u>153</u>
—	—	—	—	—	—	—
(2)	(24)	(14)	(81)	17	(75)	(2)
<u>5,004</u>	<u>2,441</u>	<u>564</u>	<u>5,779</u>	<u>7,016</u>	<u>6,846</u>	<u>151</u>
\$ 5,729	\$ 1	\$ 1,304	\$ 280	\$ 2,489	\$ 1,610	\$ 519

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development, and Demonstration Fund (0381)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,664	\$ 5,427	\$ 201,615
ADDITIONS			
Revenues	2,997	—	68,924
Transfers From Other Funds	3	—	—
Prior Year Revenue Adjustments	1	—	—
Other Additions	—	—	—
Total Additions	3,001	—	68,924
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,405	—	75,197
Local Assistance	—	(65)	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,405	(65)	75,197
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(55)	—	(11,632)
Total Deductions	2,350	(65)	63,565
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,315	\$ 5,492	\$ 206,974

Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Real Estate Fund (0317)	Registered Environmental Health Specialist Fund (0335)
			Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)		
\$ 241	\$ 6,979	\$ 4,877	\$ 11	\$ 21	\$ 23,451	\$ 672
499	38,962	13,357	—	1	41,973	196
—	35,000	—	—	—	60	—
—	1,003	232	—	—	(21)	—
—	—	—	—	—	—	—
499	74,965	13,589	—	1	42,012	196
559	33,569	14,464	—	—	31,955	251
—	—	—	—	—	—	—
—	—	—	—	—	—	—
559	33,569	14,464	—	—	31,955	251
—	—	—	—	—	—	—
—	—	(256)	—	—	(1,384)	(3)
559	33,569	14,208	—	—	30,571	248
\$ 181	\$ 48,375	\$ 4,258	\$ 11	\$ 22	\$ 34,892	\$ 620

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Registered Nurse Education Fund (0181)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,684	\$ 42	\$ 2,376
ADDITIONS			
Revenues	1,491	4	1,618
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	265
Other Additions	47	—	—
Total Additions	1,538	4	1,883
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,141	—	1,483
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,141	—	1,483
Transfers to Other Funds	—	—	183
Adjustments to Prior Year Appropriation Expenditures	(77)	—	—
Total Deductions	1,064	—	1,666
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,158	\$ 46	\$ 2,593

* Amounts are appropriated to this fund; however, there was no current year activity.

Renewable Resource Trust Fund (0382)	Residential/ Care Facilities for Persons With Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Rigid Container Account * (3024)	Safe Drinking Water Account (0306)
\$ 290,892	\$ 117	\$ 435	\$ 1,292	\$ 45,815	\$ —	\$ 5,248
145,657	—	45	1,968	114,720	—	7,941
4,817	—	—	2	—	—	—
—	—	—	—	(835)	—	358
—	—	—	—	—	—	—
150,474	—	45	1,970	113,885	—	8,299
92,022	—	—	1,970	78,667	—	8,250
—	—	—	—	2,850	—	—
—	—	—	—	—	—	—
92,022	—	—	1,970	81,517	—	8,250
—	—	—	—	42	—	—
(295)	—	—	(4)	(2,981)	—	(59)
91,727	—	—	1,966	78,578	—	8,191
\$ 349,639	\$ 117	\$ 480	\$ 1,296	\$ 81,122	\$ —	\$ 5,356

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Safe Drinking Water and Toxic Enforcement Fund (3056)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 62	\$ 751	\$ 385
ADDITIONS			
Revenues	1,518	169	2,730
Transfers From Other Funds	—	1,923	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,518	2,092	2,730
DEDUCTIONS			
Appropriation Expenditures			
State Operations	346	2,133	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	346	2,133	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3)	(28)	—
Total Deductions	343	2,105	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,237	\$ 738	\$ 3,115

* Amounts are appropriated to this fund; however, there was no current year activity.

San Francisco Bay Area Conservancy Program Account (0316)	San Francisco- Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Building Safety Fund * (0345)	School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)
\$ 412	\$ 3	\$ 156	\$ —	\$ —	\$ 51,545	\$ 48,347
455	—	—	—	—	157	1,417
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
455	—	—	—	—	157	1,417
144	—	—	—	—	148	—
—	—	—	—	(5,000)	44,200	—
—	—	141	—	—	—	52
144	—	141	—	(5,000)	44,348	52
307	—	—	—	—	7,322	—
—	—	—	—	—	(630)	—
451	—	141	—	(5,000)	51,040	52
\$ 416	\$ 3	\$ 15	\$ —	\$ 5,000	\$ 662	\$ 49,712

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 2,451	\$ 355
ADDITIONS			
Revenues	48,908	2,417	14
Transfers From Other Funds	256	2	—
Prior Year Revenue Adjustments	(343)	(1)	—
Other Additions	—	—	—
Total Additions	48,821	2,418	14
DEDUCTIONS			
Appropriation Expenditures			
State Operations	31,013	2,653	(318)
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	31,013	2,653	(318)
Transfers to Other Funds	20,374	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,566)	27	2
Total Deductions	48,821	2,680	(316)
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 2,189	\$ 685

Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Special Telephone Solicitors Fund (1009)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)
\$ 522	\$ 523	\$ 14,989	\$ (73)	\$ 553	\$ 2,608	\$ 4,145
478	2,224	507	—	665	(1)	11,650
—	—	5,000	—	1	2	5,548
—	—	74	—	—	—	1
—	—	—	—	—	—	—
478	2,224	5,581	—	666	1	17,199
66	2,115	6,355	—	546	(31)	13,321
—	—	—	—	—	—	—
—	—	—	—	—	—	—
66	2,115	6,355	—	546	(31)	13,321
—	—	—	—	—	—	—
—	(38)	(19)	(73)	(8)	—	(314)
66	2,077	6,336	(73)	538	(31)	13,007
\$ 934	\$ 670	\$ 14,234	\$ —	\$ 681	\$ 2,640	\$ 8,337

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)	State Court Facilities Construction Fund (3037)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 975	\$ 10,519	\$ 11,134
ADDITIONS			
Revenues	2,264	29,347	85,465
Transfers From Other Funds	3	17	—
Prior Year Revenue Adjustments	(1)	(356)	(845)
Other Additions	—	—	—
Total Additions	2,266	29,008	84,620
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,253	27,128	15,564
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,253	27,128	15,564
Transfers to Other Funds	—	1,500	30,000
Adjustments to Prior Year Appropriation Expenditures	(43)	(16)	(250)
Total Deductions	2,210	28,612	45,314
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1,031	\$ 10,915	\$ 50,440

State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Employee Scholarship Fund (0077)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
	Dentally Underserved Account (3039)	State Dentistry Fund (0741)				
\$ 1,183	\$ 65	\$ 434	\$ 345	\$ 644	\$ 2,698	\$ 2,218
1,415	45	7,752	—	1,857	1,296	1,745
3	1,000	3,108	—	—	1	—
—	—	(1)	—	69	—	(2)
—	—	—	—	—	—	—
1,418	1,045	10,859	—	1,926	1,297	1,743
1,791	935	6,502	—	1,849	1,424	200
—	—	—	—	—	—	1,541
—	—	—	—	—	—	—
1,791	935	6,502	—	1,849	1,424	1,741
—	—	1,000	345	—	—	—
(183)	—	9	—	(9)	(60)	(10)
1,608	935	7,511	345	1,840	1,364	1,731
\$ 993	\$ 175	\$ 3,782	\$ —	\$ 730	\$ 2,631	\$ 2,230

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	State Mandates Claims Fund (0360)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 835	\$ 913	\$ 45,054
ADDITIONS			
Revenues	—	1,074	80,765
Transfers From Other Funds	—	2	30,099
Prior Year Revenue Adjustments	—	—	248
Other Additions	—	—	—
Total Additions	—	1,076	111,112
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,267	118,425
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,267	118,425
Transfers to Other Funds	835	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(6)	(1,354)
Total Deductions	835	1,261	117,071
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 728	\$ 39,095

State Parks System Deferred Maintenance Account (0646)	State Responsibility Area Fire Protection Fund (3063)	State School Building Lease-Purchase Fund			Tidelands Oil Revenue Account (0341)	State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazard Mapping Fund (0338)
		Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)				
\$ 297	\$ 1,589	\$ 3,140	\$ 3,648	\$ 664	\$ 2,822	\$ 505	
—	—	—	—	—	10,323	7,455	
—	—	—	(6)	—	—	11,205	
—	—	—	—	—	—	22	
—	—	—	—	—	—	—	
—	—	—	(6)	—	10,323	18,682	
—	1,548	—	36	—	—	7,171	
—	—	—	1,170	664	11,600	—	
—	—	—	—	—	—	—	
—	1,548	—	1,206	664	11,600	7,171	
—	704	—	—	—	—	—	
—	(663)	—	—	—	—	436	
—	1,589	—	1,206	664	11,600	7,607	
\$ 297	\$ —	\$ 3,140	\$ 2,436	\$ —	\$ 1,545	\$ 11,580	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Strong-Motion Instrumentation Special Fund (0398)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 11,806	\$ 540	\$ 2,594
ADDITIONS			
Revenues	(1)	298	3,559
Transfers From Other Funds	(5,500)	—	5
Prior Year Revenue Adjustments	(22)	—	—
Other Additions	—	—	—
Total Additions	(5,523)	298	3,564
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,082	240	3,201
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,082	240	3,201
Transfers to Other Funds	5,704	—	—
Adjustments to Prior Year Appropriation Expenditures	(503)	(3)	(11)
Total Deductions	6,283	237	3,190
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 601	\$ 2,968

Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund		Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)
		Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)			
\$ 876	\$ 838	\$ 3,766	\$ 6,720	\$ 2,984	\$ 199	\$ 476
131	—	13,538	3,304	20,959	202	351
—	—	5	—	—	—	—
—	—	1,361	(986)	—	—	(1)
—	—	—	—	—	—	—
131	—	14,904	2,318	20,959	202	350
40	3,970	16,337	7,166	21,683	114	267
—	(4,989)	—	—	—	—	—
—	—	—	—	—	—	—
40	(1,019)	16,337	7,166	21,683	114	267
—	—	—	—	—	—	—
—	(12)	(296)	(793)	16	(4)	(1)
40	(1,031)	16,041	6,373	21,699	110	266
\$ 967	\$ 1,869	\$ 2,629	\$ 2,665	\$ 2,244	\$ 291	\$ 560

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 25,450	\$ 165,030	\$ 90
ADDITIONS			
Revenues	—	374	1
Transfers From Other Funds	—	297,000	100
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	297,374	101
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7,910	8,502	148
Local Assistance	—	91,386	—
Capital Outlay	—	45,630	—
Total Appropriation Expenditures	7,910	145,518	148
Transfers to Other Funds	—	134,000	—
Adjustments to Prior Year Appropriation Expenditures	(977)	(231)	—
Total Deductions	6,933	279,287	148
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 18,517	\$ 183,117	\$ 43

Transitional Housing for Foster Youth Fund (3028)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)
\$ 778	\$ 922	\$ (3)	\$ 743	\$ 3,258	\$ 133,027	\$ 52,842
—	2,069	—	244	770	86,590	1,059,209
—	—	—	—	—	19,358	13,000
—	(2)	—	22	(1)	3,798	4,364
—	—	—	—	—	—	—
—	2,067	—	266	769	109,746	1,076,573
2	1,793	(3)	162	725	—	110
187	—	—	1,024	—	72,083	1,033,851
—	—	—	—	—	—	—
189	1,793	(3)	1,186	725	72,083	1,033,961
—	35	—	—	—	13,000	19,358
—	(143)	—	(34)	—	—	(8,220)
189	1,685	(3)	1,152	725	85,083	1,045,099
\$ 589	\$ 1,304	\$ —	\$ (143)	\$ 3,302	\$ 157,690	\$ 84,316

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Underage Pregnancy Prevention Fund (0807)	Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1	\$ 193,923	\$ 21,214
ADDITIONS			
Revenues	—	219,825	266,983
Transfers From Other Funds	—	2,977	—
Prior Year Revenue Adjustments	—	(2,564)	—
Other Additions	—	(4,480)	—
Total Additions	—	215,758	266,983
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	275,980	249,679
Local Assistance	—	(2,991)	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	272,989	249,679
Transfers to Other Funds	—	16,664	—
Adjustments to Prior Year Appropriation Expenditures	—	(24,025)	3,786
Total Deductions	—	265,628	253,465
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 1	\$ 144,053	\$ 34,732

Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)
\$ —	\$ 200	\$ 125	\$ 40,866	\$ 678	\$ 963	\$ 11,821
54	—	51	115,925	533	1,746	11,235
—	200	—	174	—	2	4,121
2	—	—	—	—	—	2,760
—	—	—	—	—	—	—
56	200	51	116,099	533	1,748	18,116
—	—	44	103,570	21	1,401	1,192
—	—	—	—	470	—	23,312
—	—	—	—	—	—	—
—	—	44	103,570	491	1,401	24,504
—	—	—	412	—	—	—
—	—	—	(1,267)	—	8	(1,265)
—	—	44	102,715	491	1,409	23,239
\$ 56	\$ 400	\$ 132	\$ 54,250	\$ 720	\$ 1,302	\$ 6,698

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Psychiatric Technicians Account (0780)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 2,164	\$ —	\$ 696
ADDITIONS			
Revenues	1,626	137	1,375
Transfers From Other Funds	—	—	1
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,626	137	1,376
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	19	1,053
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	19	1,053
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	112
Total Deductions	—	19	1,165
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 3,790	\$ 118	\$ 907

Vocational Nurse and Psychiatric Technician Examiners Fund						Wildlife Restoration Fund	
Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)	
\$ 1,395	\$ 22,418	\$ 422	\$ 3,235	\$ —	\$ 1,484	\$ 4,043	
4,946	58,462	289	8,104	55	33	1,714	
2,005	3	—	—	—	—	—	
—	(1,042)	—	297	—	—	(1)	
—	—	—	—	—	—	—	
6,951	57,423	289	8,401	55	33	1,713	
5,052	50,114	161	8,957	24	3	859	
—	—	—	—	—	—	—	
—	—	—	—	—	236	229	
5,052	50,114	161	8,957	24	239	1,088	
—	—	—	—	—	—	—	
(10)	(726)	1	(32)	—	—	3	
5,042	49,388	162	8,925	24	239	1,091	
\$ 3,304	\$ 30,453	\$ 549	\$ 2,711	\$ 31	\$ 1,278	\$ 4,665	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 254	\$ 462	\$ 29,994
ADDITIONS			
Revenues	(1)	344	168,078
Transfers From Other Funds	—	—	49,012
Prior Year Revenue Adjustments	—	1	(537)
Other Additions	—	—	—
Total Additions	(1)	345	216,553
DEDUCTIONS			
Appropriation Expenditures			
State Operations	48	249	116,519
Local Assistance	—	—	—
Capital Outlay	—	110	—
Total Appropriation Expenditures	48	359	116,519
Transfers to Other Funds	—	—	47,938
Adjustments to Prior Year Appropriation Expenditures	(2)	(31)	(347)
Total Deductions	46	328	164,110
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 207	\$ 479	\$ 82,437

Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund (0222)	Youth Pilot Program Fund (0287)	Total
\$ 842	\$ 1,702	\$ 471	\$ (550)	\$ 3,576,899
715	1,282	11	(1)	9,429,491
—	—	—	—	12,769,704
—	—	—	—	64,586
—	—	—	—	10,753
715	1,282	11	(1)	22,274,534
98	796	—	—	4,820,789
—	—	—	(855)	6,707,332
—	—	—	—	87,795
98	796	—	(855)	11,615,916
1,202	—	—	—	8,896,001
(207)	103	—	—	(74,567)
1,093	899	—	(855)	20,437,350
\$ 464	\$ 2,085	\$ 482	\$ 304	\$ 5,414,083

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Nongovernmental Cost Funds

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Page



Bond Funds

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ 1
Deposits in Surplus Money Investment Fund	—	83,576	6,628
Receivables	—	—	—
Due From Other Funds	23,521	3,354	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	1,180,640	—
Bonds Authorized and Unissued	—	1,030,130	—
Total Assets	\$ 23,521	\$ 2,297,702	\$ 6,629
LIABILITIES			
Accounts Payable	\$ 30	\$ 14,071	\$ —
Due to Other Funds	20	11,004	—
Due to Other Governments	—	1,755	—
PMIA Loans Payable	—	196,692	—
Total Liabilities	50	223,522	—
FUND BALANCE			
Reserved for Encumbrances	23,471	915,880	—
Reserve for Unencumbered			
Balances of Continuing Appropriations	—	787,475	6,675
Unreserved-Undesignated	—	370,825	(46)
Total Fund Balance (Deficit)	23,471	2,074,180	6,629
Total Liabilities and Fund Balance	\$ 23,521	\$ 2,297,702	\$ 6,629

California Library Construction and Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Fund (6046)
\$ —	\$ —	\$ 1	\$ —	\$ 5,112	\$ —	\$ 49
—	44,951	4,415	2,923	—	3,659	378,400
—	—	—	—	—	—	—
—	103	—	29	1,350	—	486
—	—	1,281	47	—	—	—
—	80,790	—	6,975	200,000	—	588,571
2,595	235,950	2,500	—	2,800,000	7,330	161,430
\$ 2,595	\$ 361,794	\$ 8,197	\$ 9,974	\$ 3,006,462	\$ 10,989	\$ 1,128,936
\$ —	\$ 2,166	\$ (182)	\$ —	\$ 1,033	\$ —	\$ —
—	242	—	9	—	1	400
—	6,375	—	—	—	—	—
—	57,790	—	2,875	—	—	378,400
—	66,573	(182)	2,884	1,033	1	378,800
—	246,326	364	—	—	130	—
7	99,990	8,350	7,204	—	7,686	—
2,588	(51,095)	(335)	(114)	3,005,429	3,172	750,136
2,595	295,221	8,379	7,090	3,005,429	10,988	750,136
\$ 2,595	\$ 361,794	\$ 8,197	\$ 9,974	\$ 3,006,462	\$ 10,989	\$ 1,128,936

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Clean Air and Transportation Improvement Fund Fund (0703)	Clean Water and Water Reclamation Fund of 1988 Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 71,719	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	—	366	306
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	194	—
Commercial Paper Authorized	197,285	—	—
Bonds Authorized and Unissued	15,630	—	—
Total Assets	\$ 284,634	\$ 561	\$ 308
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	19	194	—
Due to Other Governments	—	—	—
PMIA Loans Payable	72,598	—	—
Total Liabilities	72,617	194	—
FUND BALANCE			
Reserved for Encumbrances	—	88	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	211,991	660	225
Unreserved-Undesignated	26	(381)	83
Total Fund Balance (Deficit)	212,017	367	308
Total Liabilities and Fund Balance	\$ 284,634	\$ 561	\$ 308

Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund (0710)	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)
\$ 1	\$ —	\$ 1	\$ —	\$ —	\$ 1	\$ 1
11,354	4,297	1,449	—	—	89	1,279
—	—	—	—	—	—	—
101	31	—	—	—	—	—
—	—	—	—	—	—	—
34,940	—	—	—	—	980	—
—	4,103,920	—	—	10,440	1,130	7,235
\$ 46,396	\$ 4,108,248	\$ 1,450	\$ —	\$ 10,440	\$ 2,200	\$ 8,515
\$ 1,474	\$ 2	\$ —	\$ —	\$ —	\$ —	\$ —
204	—	—	—	—	—	—
—	—	—	—	—	—	—
14,485	—	—	—	—	—	—
16,163	2	—	—	—	—	—
13,276	—	629	—	—	—	—
—	—	1,513	—	14	316	—
16,957	4,108,246	(692)	—	10,426	1,884	8,515
30,233	4,108,246	1,450	—	10,440	2,200	8,515
\$ 46,396	\$ 4,108,248	\$ 1,450	\$ —	\$ 10,440	\$ 2,200	\$ 8,515

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1996 (0658)	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 46	\$ 71
Deposits in Surplus Money Investment Fund	3,909	62,907	159,444
Receivables	—	18	178
Due From Other Funds	—	273	256
Due From Other Governments	—	—	—
Commercial Paper Authorized	28,765	161,600	853,375
Bonds Authorized and Unissued	8,700	—	416,001
Total Assets	\$ 41,374	\$ 224,844	\$ 1,429,325
LIABILITIES			
Accounts Payable	\$ —	\$ 17,660	\$ 192,782
Due to Other Funds	12	3,033	11,795
Due to Other Governments	—	1	—
PMIA Loans Payable	937	91,067	299,968
Total Liabilities	949	111,761	504,545
FUND BALANCE			
Reserved for Encumbrances	—	26,404	312,366
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	12,121	498,198
Unreserved-Undesignated	40,425	74,558	114,216
Total Fund Balance (Deficit)	40,425	113,083	924,780
Total Liabilities and Fund Balance	\$ 41,374	\$ 224,844	\$ 1,429,325

Higher Education Capital Outlay Bond Fund of 2004 (6041)	Home Building and Rehabilitation Fund (0714)	Housing and Emergency Shelter Trust Fund (6037)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)
\$ 23	\$ 1	\$ 2	\$ —	\$ —	\$ —	\$ 1
126,329	32,162	122,560	39	127	—	6,106
3	—	—	—	—	—	—
197	—	3,234	—	—	—	—
—	—	—	—	—	—	—
718,661	—	965,125	—	—	—	—
1,573,524	—	1,120,000	—	—	200	—
\$ 2,418,737	\$ 32,163	\$ 2,210,921	\$ 39	\$ 127	\$ 200	\$ 6,107
\$ 17,724	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
3,210	—	1,141,831	—	—	—	2
26	—	—	—	—	—	—
150,703	—	333,139	—	—	—	—
171,663	—	1,474,970	—	—	—	2
81,280	—	—	—	—	—	5,990
1,079,416	32,223	739,466	39	236	—	6,831
1,086,378	(60)	(3,515)	—	(109)	200	(6,716)
2,247,074	32,163	735,951	39	127	200	6,105
\$ 2,418,737	\$ 32,163	\$ 2,210,921	\$ 39	\$ 127	\$ 200	\$ 6,107

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Preservation Opportunity Fund (6039)	Prison Construction Fund of 1984 (0724)	Prison Construction Fund of 1986 (0746)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,219	\$ (1)	\$ —
Deposits in Surplus Money Investment Fund	—	—	275
Receivables	—	—	—
Due From Other Funds	41,020	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 43,239	\$ (1)	\$ 275
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 174
Due to Other Funds	38,439	—	4
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	38,439	—	178
FUND BALANCE			
Reserved for Encumbrances	4,800	20	99
Reserved for Unencumbered			
Balances of Continuing Appropriations	133	—	1,009
Unreserved-Undesignated	(133)	(21)	(1,011)
Total Fund Balance (Deficit)	4,800	(1)	97
Total Liabilities and Fund Balance	\$ 43,239	\$ (1)	\$ 275

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

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

Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
\$ 2	\$ 3	\$ 352	\$ 45	\$ —	\$ —	\$ —
3,373	1,765	—	—	—	—	—
—	—	—	—	—	15	—
8	10	—	85	146,336	123	147
—	—	—	—	—	—	14
7,475	2,307	—	—	—	—	—
—	298	—	—	—	—	—
\$ 10,858	\$ 4,383	\$ 352	\$ 130	\$ 146,336	\$ 138	\$ 161
\$ 101	\$ 13	\$ —	\$ 760	\$ —	\$ —	\$ —
128	83	—	68	146,336	—	160
—	—	—	619	—	—	—
3,008	1,321	—	—	—	—	—
3,237	1,417	—	1,447	146,336	—	160
1,448	311	344	134,099	—	138	1
836	—	—	265,484	126,150	553	23,813
5,337	2,655	8	(400,900)	(126,150)	(553)	(23,813)
7,621	2,966	352	(1,317)	—	138	1
\$ 10,858	\$ 4,383	\$ 352	\$ 130	\$ 146,336	\$ 138	\$ 161

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

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

	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	1,778	—	—
Receivables	—	—	—
Due From Other Funds	2,404	1,464	469
Due From Other Governments	220	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 4,402	\$ 1,464	\$ 469
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	465
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	465
FUND BALANCE			
Reserved for Encumbrances	2,391	1,464	4
Reserved for Unencumbered			
Balances of Continuing Appropriations	17,542	2,053	3,385
Unreserved-Undesignated	(15,531)	(2,053)	(3,385)
Total Fund Balance (Deficit)	4,402	1,464	4
Total Liabilities and Fund Balance	\$ 4,402	\$ 1,464	\$ 469

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

Delta Improvement Account						
Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ 15	\$ —
28,713	—	—	—	—	—	—
1	—	—	—	—	—	—
15,263	—	—	3	—	—	—
98	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 44,076	\$ —	\$ —	\$ 3	\$ —	\$ 15	\$ —
\$ 1,019	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
6	—	—	26	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,025	—	—	26	—	—	—
13,842	7,882	—	12	—	99	—
90,108	3,642	1,660	82,746	29,305	55,025	10,000
(60,899)	(11,524)	(1,660)	(82,781)	(29,305)	(55,109)	(10,000)
43,051	—	—	(23)	—	15	—
\$ 44,076	\$ —	\$ —	\$ 3	\$ —	\$ 15	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Flood Control and Prevention Account (0547)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 3	\$ —
Deposits in Surplus Money Investment Fund	—	112,434	—
Receivables	—	—	—
Due From Other Funds	—	932	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	336,430	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ 449,799	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	15,233	21
Due to Other Governments	—	—	—
PMIA Loans Payable	—	148,514	—
Total Liabilities	—	163,747	21
FUND BALANCE			
Reserved for Encumbrances	—	—	219
Reserved for Unencumbered			
Balances of Continuing Appropriations	4,987	288,463	9,513
Unreserved-Undesignated	(4,987)	(2,411)	(9,753)
Total Fund Balance (Deficit)	—	286,052	(21)
Total Liabilities and Fund Balance	\$ —	\$ 449,799	\$ —

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

Safe, Clean, Reliable Water Supply Fund (Continued from previous page)					Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued on next page) Clean Water and Water Recycling Account (Continued on next page)	
Water Supply Reliability Account						
Local Projects Subaccount (0543)	River Parkway Subaccount * (0545)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)	Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1
—	—	—	—	—	—	—
—	—	—	—	—	—	158
68	—	—	—	—	46,626	67,711
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 69	\$ —	\$ —	\$ —	\$ —	\$ 46,626	\$ 67,870
\$ 238	\$ —	\$ —	\$ —	\$ —	\$ 661	\$ 672
4	—	26	4	—	145	290
—	—	—	—	—	180	325
—	—	—	—	—	—	—
242	—	26	4	—	986	1,287
3,400	—	1,167	648	—	45,640	66,583
24,999	—	25,017	26,450	28,167	—	75
(28,572)	—	(26,210)	(27,102)	(28,167)	—	(75)
(173)	—	(26)	(4)	—	45,640	66,583
\$ 69	\$ —	\$ —	\$ —	\$ —	\$ 46,626	\$ 67,870

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Clean Water and Water Recycling Account (Continued from previous page)		
	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	9	13,393	17
Due From Other Governments	147	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 156	\$ 13,393	\$ 17
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	9	4	—
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	9	4	—
FUND BALANCE			
Reserved for Encumbrances	—	13,389	101
Reserved for Unencumbered			
Balances of Continuing Appropriations	11,336	33,954	—
Unreserved-Undesignated	(11,189)	(33,954)	(84)
Total Fund Balance (Deficit)	147	13,389	17
Total Liabilities and Fund Balance	\$ 156	\$ 13,393	\$ 17

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

Flood Protection Account
(Continued on next page)

Arroyo Pasajero Watershed Subaccount (6011)	Flood Control Subventions Subaccount (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount (6003)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	58	—	5	36
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ —	\$ 58	\$ —	\$ 5	\$ 36
\$ 224	\$ —	\$ —	\$ 25	\$ 63	\$ —	\$ —
—	—	—	58	—	5	36
—	—	—	—	—	—	—
—	—	—	—	—	—	—
224	—	—	83	63	5	36
—	3,742	—	25,021	—	251	6,636
—	45,000	137,743	1,000	—	6,996	—
(224)	(48,742)	(137,743)	(26,046)	(63)	(7,247)	(6,636)
(224)	—	—	(25)	(63)	—	—
\$ —	\$ —	\$ —	\$ 58	\$ —	\$ 5	\$ 36

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Yuba Feather Flood Protection Subaccount (6010)	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 5	\$ —
Deposits in Surplus Money Investment Fund	—	149,595	—
Receivables	—	—	—
Due From Other Funds	32	1,291	107
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	709,659	—
Bonds Authorized and Unissued	—	487,949	—
Total Assets	\$ 32	\$ 1,348,499	\$ 107
LIABILITIES			
Accounts Payable	\$ 396	\$ —	\$ 906
Due to Other Funds	32	195,066	107
Due to Other Governments	—	—	—
PMIA Loans Payable	—	251,411	—
Total Liabilities	428	446,477	1,013
FUND BALANCE			
Reserved for Encumbrances	17,374	235	77,214
Reserved for Unencumbered			
Balances of Continuing Appropriations	2,497	912,839	1,000
Unreserved-Undesignated	(20,267)	(11,052)	(79,120)
Total Fund Balance (Deficit)	(396)	902,022	(906)
Total Liabilities and Fund Balance	\$ 32	\$ 1,348,499	\$ 107

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

Watershed Protection Account

Coastal Watershed Salmon Habitat Subaccount (6018)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,865	5,303	3,548	—	58,557	50,855
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 3,865	\$ 5,303	\$ 3,549	\$ —	\$ 58,557	\$ 50,855
\$ 3	\$ 62	\$ 5,732	\$ 51	\$ 219	\$ —	\$ 391
101	14	2	116	—	58,557	219
—	91	—	62	—	—	113
—	—	—	—	—	—	—
104	167	5,734	229	219	58,557	723
168	3,698	19,173	3,320	2,555	—	50,132
—	—	—	—	—	74,909	566
(272)	—	(19,604)	—	(2,774)	(74,909)	(566)
(104)	3,698	(431)	3,320	(219)	—	50,132
\$ —	\$ 3,865	\$ 5,303	\$ 3,549	\$ —	\$ 58,557	\$ 50,855

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

Safe Drinking Water, Clean Water,
Watershed Protection,
and Flood Protection Bond Fund
(Continued on next 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	348	271	16
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 348	\$ 271	\$ 16
LIABILITIES			
Accounts Payable	\$ 40	\$ 4,540	\$ 4,675
Due to Other Funds	348	271	16
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	388	4,811	4,691
FUND BALANCE			
Reserved for Encumbrances	23,116	130,285	82,523
Reserved for Unencumbered			
Balances of Continuing Appropriations	28,918	—	—
Unreserved-Undesignated	(52,074)	(134,825)	(87,198)
Total Fund Balance (Deficit)	(40)	(4,540)	(4,675)
Total Liabilities and Fund Balance	\$ 348	\$ 271	\$ 16

Water Supply, Reliability, and Infrastructure Account (6024)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ —	\$ 43	\$ 2	\$ 3	\$ —	\$ 367	\$ 311
—	89,021	115,648	—	1,247	48,746	—
—	—	—	—	—	—	—
—	1,520	1,895	—	—	339	—
—	—	—	—	—	339	—
—	337,110	172,870	—	—	—	—
—	528,805	—	—	—	—	900
\$ —	\$ 956,499	\$ 290,415	\$ 3	\$ 1,247	\$ 49,791	\$ 1,211
\$ —	\$ 9,639	\$ 363	\$ —	\$ —	\$ —	\$ —
—	3,976	2,596	—	—	42	—
—	1,347	—	—	—	—	—
—	94,344	135,800	—	—	—	—
—	109,306	138,759	—	—	42	—
—	549,832	59,502	—	—	10,346	400
469,173	124,829	209,288	—	—	38,896	532
(469,173)	172,532	(117,134)	3	1,247	507	279
—	847,193	151,656	3	1,247	49,749	1,211
\$ —	\$ 956,499	\$ 290,415	\$ 3	\$ 1,247	\$ 49,791	\$ 1,211

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 4	\$ 1
Deposits in Surplus Money Investment Fund	716	6,101	6,449
Receivables	—	—	—
Due From Other Funds	—	—	20
Due From Other Governments	12	165	78
Commercial Paper Authorized	—	—	2,255
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 729	\$ 6,270	\$ 8,803
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	28
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	2,245
Total Liabilities	—	—	2,273
FUND BALANCE			
Reserved for Encumbrances	—	1,242	1,736
Reserved for Unencumbered			
Balances of Continuing Appropriations	717	5,018	4,112
Unreserved-Undesignated	12	10	682
Total Fund Balance (Deficit)	729	6,270	6,530
Total Liabilities and Fund Balance	\$ 729	\$ 6,270	\$ 8,803

State School Building Lease-Purchase Fund						
School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)	School Facilities Bond Act of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
\$ 2	\$ 1	\$ —	\$ 1	\$ 1	\$ 16	\$ 66
5,050	2,293	7,088	4,368	15,383	20,729	669,292
—	—	—	—	—	—	—
11	—	42	25	107	24	7,559
1	62	157	37	7,722	2,532	6,098
2,125	—	15,055	4,789	19,465	11,860	2,577,065
—	—	—	—	—	—	—
\$ 7,189	\$ 2,356	\$ 22,342	\$ 9,220	\$ 42,678	\$ 35,161	\$ 3,260,080
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 462	\$ 28,190
13	—	9	25	133	28	11,164
—	—	—	—	—	—	—
1,256	—	8,308	3,464	11,675	3,308	995,829
1,269	—	8,317	3,489	11,808	3,798	1,035,183
2,261	1,250	7,072	4,316	19,802	6,616	2,152,549
4,906	17,783	16,322	2,015	26,545	21,327	67,368
(1,247)	(16,677)	(9,369)	(600)	(15,477)	3,420	4,980
5,920	2,356	14,025	5,731	30,870	31,363	2,224,897
\$ 7,189	\$ 2,356	\$ 22,342	\$ 9,220	\$ 42,678	\$ 35,161	\$ 3,260,080

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	State School Facilities Fund of 2004 (6044)	State, Urban, and Coastal Park Fund * (0742)	Transportation Financing Subaccount, State Highway Account, State Transportation Fund (6801)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	409,437	—	563,311
Receivables	—	—	—
Due From Other Funds	3,212	—	4,136
Due From Other Governments	—	—	—
Commercial Paper Authorized	9,560,075	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 9,972,724	\$ —	\$ 567,447
LIABILITIES			
Accounts Payable	\$ 45,656	\$ —	\$ 1,538
Due to Other Funds	3,441	—	17,999
Due to Other Governments	—	—	—
PMIA Loans Payable	475,775	—	—
Total Liabilities	524,872	—	19,537
FUND BALANCE			
Reserved for Encumbrances	2,574,429	—	425,191
Reserved for Unencumbered			
Balances of Continuing Appropriations	6,872,677	—	—
Unreserved-Undesignated	746	—	122,719
Total Fund Balance (Deficit)	9,447,852	—	547,910
Total Liabilities and Fund Balance	\$ 9,972,724	\$ —	\$ 567,447

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

Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
\$ —	\$ —	\$ 1	\$ —	\$ 3	\$ 80,505
13,774	90,435	857	2,641	173,469	3,601,263
—	—	—	—	—	373
124	647	5	23	395	513,399
—	—	186	25	—	19,415
41,920	92,370	—	9,525	827,800	19,747,862
5,000	45,000	27,600	—	2,107,900	14,700,167
\$ 60,818	\$ 228,452	\$ 28,649	\$ 12,214	\$ 3,109,567	\$ 38,662,984
\$ —	\$ —	\$ —	\$ —	\$ 81,240	\$ 434,813
167	1,139	349	42	6,652	1,676,178
—	—	—	—	1,085	11,979
19,510	92,370	1,800	3,025	298,665	4,150,282
19,677	93,509	2,149	3,067	387,642	6,273,252
—	—	523	—	334,466	8,521,281
37,038	135,585	7,797	3,376	693,204	14,637,017
4,103	(642)	18,180	5,771	1,694,255	9,231,434
41,141	134,943	26,500	9,147	2,721,925	32,389,732
\$ 60,818	\$ 228,452	\$ 28,649	\$ 12,214	\$ 3,109,567	\$ 38,662,984

(Concluded)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 8,598	\$ 2,280,473	\$ 6,609
ADDITIONS			
Operating Income	—	25	—
Income From Investments	—	3,108	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	15,618	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	20	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	15,618	3,153	—
DEDUCTIONS			
Operating Expenditures and Expenses	686	216,154	(20)
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	59	(6,708)	—
Total Deductions	745	209,446	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 23,471	\$ 2,074,180	\$ 6,629

California Library Construction and Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Fund (6046)
\$ 2,595	\$ 326,455	\$ 8,404	\$ 7,050	\$ —	\$ 11,467	\$ —
—	—	—	—	5,000	—	—
—	436	3,875	1,156	—	—	414
—	—	—	—	—	—	—
—	—	—	—	3,000	—	137
—	—	—	—	3,000,000	—	750,000
—	—	(423)	(7)	—	—	—
—	—	—	—	—	—	—
—	—	5,775	1,661	—	—	—
—	436	9,227	2,810	3,008,000	—	750,551
—	31,770	9,252	2,770	2,570	479	414
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(100)	—	—	1	—	1
—	31,670	9,252	2,770	2,571	479	415
\$ 2,595	\$ 295,221	\$ 8,379	\$ 7,090	\$ 3,005,429	\$ 10,988	\$ 750,136

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 217,846	\$ 371	\$ 334
ADDITIONS			
Operating Income	29	—	—
Income From Investments	—	542	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	5	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	1,901	—
Total Additions	29	2,448	—
DEDUCTIONS			
Operating Expenditures and Expenses	5,858	5	26
Transfers to Other Funds	—	2,447	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	5,858	2,452	26
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 212,017	\$ 367	\$ 308

Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund (0710)	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)
\$ 41,597	\$ 4,151,336	\$ 1,616	\$ —	\$ 10,440	\$ 2,207	\$ 8,514
—	—	—	—	—	—	—
223	460	—	—	—	2	27
—	—	—	—	—	—	—
—	—	168	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1	6
—	—	—	—	—	—	—
<u>223</u>	<u>460</u>	<u>168</u>	<u>—</u>	<u>—</u>	<u>3</u>	<u>33</u>
23,850	43,300	880	—	—	10	32
—	250	167	—	—	—	—
—	—	—	—	—	—	—
(12,263)	—	(713)	—	—	—	—
<u>11,587</u>	<u>43,550</u>	<u>334</u>	<u>—</u>	<u>—</u>	<u>10</u>	<u>32</u>
<u>\$ 30,233</u>	<u>\$ 4,108,246</u>	<u>\$ 1,450</u>	<u>\$ —</u>	<u>\$ 10,440</u>	<u>\$ 2,200</u>	<u>\$ 8,515</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1996 (0658)	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 40,408	\$ 233,256	\$ 1,473,276
ADDITIONS			
Operating Income	—	—	—
Income From Investments	47	1,599	4,011
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	4	509	482
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	51	2,108	4,493
DEDUCTIONS			
Operating Expenditures and Expenses	33	112,010	550,440
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1	10,271	2,549
Total Deductions	34	122,281	552,989
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 40,425	\$ 113,083	\$ 924,780

Higher Education Capital Outlay Bond Fund of 2004 (6041)	Home Building and Rehabilitation Fund (0714)	Housing and Emergency Shelter Trust Fund (6037)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)
\$ 2,300,000	\$ 32,177	\$ 1,123,294	\$ 40	\$ 132	\$ 200	\$ 6,089
—	—	—	—	—	—	—
1,939	—	3,786	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5	—	6
—	—	—	—	—	—	22
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,939</u>	<u>—</u>	<u>3,786</u>	<u>—</u>	<u>5</u>	<u>—</u>	<u>28</u>
54,434	14	391,129	1	5	—	7
384	—	—	—	5	—	5
—	—	—	—	—	—	—
47	—	—	—	—	—	—
<u>54,865</u>	<u>14</u>	<u>391,129</u>	<u>1</u>	<u>10</u>	<u>—</u>	<u>12</u>
<u>\$ 2,247,074</u>	<u>\$ 32,163</u>	<u>\$ 735,951</u>	<u>\$ 39</u>	<u>\$ 127</u>	<u>\$ 200</u>	<u>\$ 6,105</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Preservation Opportunity Fund (6039)	Prison Construction Fund of 1984 (0724)	Prison Construction Fund of 1986 (0746)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 45,700	\$ (47)	\$ 751
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	(6,870)	58	807
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	(6,870)	58	807
DEDUCTIONS			
Operating Expenditures and Expenses	35	(8)	763
Transfers to Other Funds	33,995	—	807
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	20	(109)
Total Deductions	34,030	12	1,461
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 4,800	\$ (1)	\$ 97

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

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

Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
\$ 9,912	\$ 3,198	\$ 378	\$ (12,389)	\$ —	\$ 912	\$ —
—	—	—	—	—	—	—
49	32	—	—	—	—	106
—	—	—	—	—	—	—
—	—	—	42,621	95,612	(455)	722
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	227
49	32	—	42,621	95,612	(455)	1,055
2,277	321	26	55,029	—	318	1,054
59	—	—	—	95,612	—	—
—	—	—	—	—	—	—
4	(57)	—	(23,480)	—	1	—
2,340	264	26	31,549	95,612	319	1,054
\$ 7,621	\$ 2,966	\$ 352	\$ (1,317)	\$ —	\$ 138	\$ 1

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

Clean Water and Water Recycling Account (Continued from previous page)			
	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 3,355	\$ 2,340	\$ 2
ADDITIONS			
Operating Income	—	—	—
Income From Investments	433	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	5	(35)	3,643
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	614	—	—
Total Additions	1,052	(35)	3,643
DEDUCTIONS			
Operating Expenditures and Expenses	5	841	3,642
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(1)
Total Deductions	5	841	3,641
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 4,402	\$ 1,464	\$ 4

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

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

Delta Improvement Account						
Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)
\$ 44,605	\$ (858)	\$ —	\$ (36)	\$ —	\$ (12)	\$ —
—	—	—	—	—	—	—
671	—	—	—	—	—	—
—	—	—	—	—	—	—
21,897	1,396	—	1,453	2,848	99	—
—	—	—	—	—	—	—
(7)	—	—	—	—	—	—
—	—	—	—	—	—	—
136	—	—	—	—	—	—
22,697	1,396	—	1,453	2,848	99	—
24,252	538	—	1,450	—	518	—
—	—	—	—	2,848	—	—
—	—	—	—	—	—	—
(1)	—	—	(10)	—	(446)	—
24,251	538	—	1,440	2,848	72	—
\$ 43,051	\$ —	\$ —	\$ (23)	\$ —	\$ 15	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Flood Control and Prevention Account * (0547)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 355,809	\$ (140)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	3,135	1
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	1,279
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	3,135	1,280
DEDUCTIONS			
Operating Expenditures and Expenses	—	2,942	1,161
Transfers to Other Funds	—	69,949	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	1	—
Total Deductions	—	72,892	1,161
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 286,052	\$ (21)

* Amounts are appropriated to this fund; however, there was no current year activity.

Safe, Clean, Reliable Water Supply Fund (Continued from previous page)					Safe Drinking Water, Clean Water Watershed Protection, and Flood Protection Bond Fund (Continued on next page) Clean Water and Water Recycling Account (Continued on next page)		
Water Supply Reliability Account							
Local Projects Subaccount (0543)	River Parkway Subaccount * (0545)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)	Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	
\$ (918)	\$ —	\$ (315)	\$ (48)	\$ —	\$ 50,041	\$ 30,666	
—	—	—	—	—	—	—	
331	—	—	—	—	—	—	
841	—	2,152	168	4,440	10,454	45,584	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
515	—	—	—	—	—	—	
1,687	—	2,152	168	4,440	10,454	45,584	
1,002	—	1,668	799	—	16,274	11,306	
—	—	—	—	4,440	—	—	
—	—	—	—	—	—	—	
(60)	—	195	(675)	—	(1,419)	(1,639)	
942	—	1,863	124	4,440	14,855	9,667	
\$ (173)	\$ —	\$ (26)	\$ (4)	\$ —	\$ 45,640	\$ 66,583	

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Clean Water and Water Recycling Account (Continued from previous page)		
	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,097	\$ 7,341	\$ 4
ADDITIONS			
Operating Income	—	—	—
Income From Investments	146	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	4,722	12,422	291
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	4,868	12,422	291
DEDUCTIONS			
Operating Expenditures and Expenses	5,818	6,756	310
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(382)	(32)
Total Deductions	5,818	6,374	278
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 147	\$ 13,389	\$ 17

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

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

Flood Protection Account
(Continued on next page)

Arroyo Pasajero Watershed Subaccount (6011)	Flood Control Subventions Subaccount * (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount (6003)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)
\$ —	\$ —	\$ —	\$ (571)	\$ —	\$ (9)	\$ (239)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,526	—	21,364	8,958	187	2,150	3,661
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,526	—	21,364	8,958	187	2,150	3,661
4,750	—	—	8,525	250	2,291	3,719
—	—	21,364	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(113)	—	(150)	(297)
4,750	—	21,364	8,412	250	2,141	3,422
\$ (224)	\$ —	\$ —	\$ (25)	\$ (63)	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Yuba Feather Flood Protection Subaccount (6010)	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ (290)	\$ 1,112,794	\$ (797)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	4,189	714
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	1,614	(392)	12,044
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	8	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	1,309
Total Additions	1,614	3,805	14,067
DEDUCTIONS			
Operating Expenditures and Expenses	1,720	7,426	19,244
Transfers to Other Funds	—	207,784	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(633)	(5,068)
Total Deductions	1,720	214,577	14,176
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (396)	\$ 902,022	\$ (906)

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

Watershed Protection Account

Coastal Watershed Salmon Habitat Subaccount (6018)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
\$ (2,041)	\$ 8,202	\$ (474)	\$ 145,022	\$ (2,826)	\$ —	\$ 24,614
—	—	—	—	—	—	—
—	—	—	—	—	—	—
662	46	12,950	(14,193)	1,793	39,206	37,734
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
662	46	12,950	(14,193)	1,793	39,206	37,734
(116)	4,550	12,009	142,465	(814)	—	16,787
—	—	—	—	—	39,206	—
—	—	—	—	—	—	—
(1,159)	—	898	(14,956)	—	—	(4,571)
(1,275)	4,550	12,907	127,509	(814)	39,206	12,216
\$ (104)	\$ 3,698	\$ (431)	\$ 3,320	\$ (219)	\$ —	\$ 50,132

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005
(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, 2004	\$ (261)	\$ (355)	\$ (5,020)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	4,791	43,346	11,187
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	4,791	43,346	11,187
DEDUCTIONS			
Operating Expenditures and Expenses	9,575	47,526	10,843
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5,005)	5	(1)
Total Deductions	4,570	47,531	10,842
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (40)	\$ (4,540)	\$ (4,675)

Water Supply, Reliability, and Infrastructure Account (6024)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ —	\$ 1,068,990	\$ 192,029	\$ 5	\$ 1,249	\$ 46,307	\$ 1,212
—	93	—	—	—	—	—
—	3,019	2,944	—	—	1,861	—
—	—	—	—	—	—	—
58,919	—	—	—	—	—	—
—	—	—	—	—	—	—
—	166	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4,121	—
58,919	3,278	2,944	—	—	5,982	—
—	254,062	43,317	—	2	2,541	1
58,919	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(28,987)	—	2	—	(1)	—
58,919	225,075	43,317	2	2	2,540	1
\$ —	\$ 847,193	\$ 151,656	\$ 3	\$ 1,247	\$ 49,749	\$ 1,211

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 760	\$ 1,979	\$ 3,708
ADDITIONS			
Operating Income	—	—	—
Income From Investments	29	10	99
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	41	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	(19)	7	(43)
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	51	17	56
DEDUCTIONS			
Operating Expenditures and Expenses	47	(4,274)	(2,766)
Transfers to Other Funds	35	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	82	(4,274)	(2,766)
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 729	\$ 6,270	\$ 6,530

State School Building Lease-Purchase Fund						
School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)	School Facilities Bond Act of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
\$ 3,677	\$ 2,241	\$ 16,625	\$ 6,285	\$ 43,121	\$ 17,474	\$ 3,628,636
—	—	—	—	—	—	—
34	10	157	74	377	3,011	22,421
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	6	(246)	(2)	6	(164)	15
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>34</u>	<u>16</u>	<u>(89)</u>	<u>72</u>	<u>383</u>	<u>2,847</u>	<u>22,436</u>
(2,209)	(99)	2,511	626	12,634	(11,008)	1,426,600
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(34)	(425)
<u>(2,209)</u>	<u>(99)</u>	<u>2,511</u>	<u>626</u>	<u>12,634</u>	<u>(11,042)</u>	<u>1,426,175</u>
<u>\$ 5,920</u>	<u>\$ 2,356</u>	<u>\$ 14,025</u>	<u>\$ 5,731</u>	<u>\$ 30,870</u>	<u>\$ 31,363</u>	<u>\$ 2,224,897</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	State School Facilities Fund of 2004 (6044)	State, Urban, and Coastal Park Fund * (0742)	Transportation Financing Subaccount, State Highway Account, State Transportation Fund (6801)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 9,856,571	\$ —	\$ 653,384
ADDITIONS			
Operating Income	—	—	—
Income From Investments	5,783	—	13,651
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	5,783	—	13,651
DEDUCTIONS			
Operating Expenditures and Expenses	414,502	—	119,085
Transfers to Other Funds	—	—	40
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	414,502	—	119,125
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 9,447,852	\$ —	\$ 547,910

* Amounts are appropriated to this fund; however, there was no current year activity.

Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
\$ 47,060	\$ 139,095	\$ 28,655	\$ 9,568	\$ 2,944,712	\$ 32,827,224
—	—	9	—	—	5,156
318	2,064	1,692	881	2,294	92,161
—	—	—	—	—	—
—	(989)	—	—	—	514,698
—	—	—	—	—	3,750,000
44	—	—	—	199	584
—	—	—	—	—	—
—	—	5,254	2,135	—	23,648
362	1,075	6,955	3,016	2,493	4,386,247
5,786	6,173	8,444	3,437	286,014	4,441,382
—	(989)	666	—	—	537,993
—	—	—	—	—	—
495	43	—	—	(60,734)	(155,636)
6,281	5,227	9,110	3,437	225,280	4,823,739
\$ 41,141	\$ 134,943	\$ 26,500	\$ 9,147	\$ 2,721,925	\$ 32,389,732

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Page



Trust and
Agency
Funds —
Federal

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2005
(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Federal Student Loan Reserve Fund (0783)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 52	\$ 26,075	\$ 1
Deposits in Surplus Money Investment Fund	—	—	42,250
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	5,672
Due From Other Funds	630	228,684	8,136
Due From Other Governments	—	—	49,672
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Fixed Assets	—	704	—
Investment in General Fixed Assets	—	(704)	—
Total Assets	\$ 682	\$ 254,759	\$ 105,731
LIABILITIES			
Accounts Payable	\$ 22	\$ 252,024	\$ 21,319
Due to Other Funds	641	2,455	22,047
Due to Other Governments	—	—	27,371
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	663	254,479	70,737
FUND BALANCE			
Unreserved-Undesignated	19	280	34,994
Total Fund Balance (Deficit)	19	280	34,994
Total Liabilities and Fund Balance	\$ 682	\$ 254,759	\$ 105,731

Federal Trust Fund							
Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Offshore Energy Assistance Fund (0893)	Recreational Trails Fund (0858)	Small System Technical Assistance Account (0628)	
\$ 262,106	\$ 17	\$ 1	\$ 87	\$ 74	\$ 405	\$ —	
—	12,052	845	—	—	—	—	
—	—	—	—	—	—	—	
2,506	—	—	—	—	—	—	
44,210	86	6	—	—	—	276	
8,550,882	—	—	—	—	6,281	—	
60,313	—	—	—	—	—	—	
—	200	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 8,920,017	\$ 12,355	\$ 852	\$ 87	\$ 74	\$ 6,686	\$ 276	
\$ 4,433,595	\$ 887	\$ —	\$ —	\$ —	\$ 776	\$ 115	
2,353,155	430	—	—	—	1,184	160	
2,071,705	93	569	—	—	4,726	1	
59,875	15	—	—	—	—	—	
—	—	—	—	—	—	—	
1,687	—	—	—	—	—	—	
8,920,017	1,425	569	—	—	6,686	276	
—	10,930	283	87	74	—	—	
—	10,930	283	87	74	—	—	
\$ 8,920,017	\$ 12,355	\$ 852	\$ 87	\$ 74	\$ 6,686	\$ 276	

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2005
(Amounts in thousands)

	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 296	\$ 3,736	\$ 22,951
Deposits in Surplus Money Investment Fund	—	—	—
Amount on Deposit with U.S. Treasury	—	—	1,872,214
Receivables	—	211	94,801
Due From Other Funds	—	132,616	18,732
Due From Other Governments	—	2,185	15,025
Prepaid Expenses	—	11,007	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Fixed Assets	—	83,188	5,196
Investment in General Fixed Assets	—	(83,188)	(5,196)
Total Assets	\$ 296	\$ 149,755	\$ 2,023,723
LIABILITIES			
Accounts Payable	\$ 25	\$ 140,834	\$ 4
Due to Other Funds	—	711	235,862
Due to Other Governments	—	—	1,212
Advance Collections	—	—	—
Advances From Other Funds	—	7,863	—
Other Liabilities	—	37	61,406
Total Liabilities	25	149,445	298,484
FUND BALANCE			
Unreserved-Undesignated	271	310	1,725,239
Total Fund Balance (Deficit)	271	310	1,725,239
Total Liabilities and Fund Balance	\$ 296	\$ 149,755	\$ 2,023,723

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

United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)	United States Grazing Fees Fund * (0882)	Water System Reliability Account (0626)	Total
\$ —	\$ —	\$ —	\$ 54	\$ 315,855
—	—	—	—	55,147
—	—	—	—	1,872,214
—	—	—	—	103,190
—	—	—	434	433,810
—	—	—	—	8,624,045
—	—	—	—	71,320
—	—	—	—	200
—	—	—	—	—
—	—	—	—	89,088
—	—	—	—	(89,088)
\$ —	\$ —	\$ —	\$ 488	\$ 11,475,781
\$ —	\$ —	\$ —	\$ 478	\$ 4,850,079
—	—	—	9	2,616,654
—	—	—	1	2,105,678
—	—	—	—	59,890
—	—	—	—	7,863
—	—	—	—	63,130
—	—	—	488	9,703,294
—	—	—	—	1,772,487
—	—	—	—	1,772,487
\$ —	\$ —	\$ —	\$ 488	\$ 11,475,781

(Concluded)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Federal Student Loan Reserve Fund (0783)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 125	\$ 48,248
ADDITIONS			
Operating Income	(1)	192	567,161
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	2,953	379,582	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,952	379,774	567,161
DEDUCTIONS			
Operating Expenditures and Expenses	2,933	370,265	580,415
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	9,354	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	2,933	379,619	580,415
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 19	\$ 280	\$ 34,994

Federal Trust Fund							
Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Offshore Energy Assistance Fund (0893)	Recreational Trails Fund (0858)	Small System Technical Assistance Account (0628)	
\$ —	\$ 11,682	\$ 248	\$ 87	\$ 74	\$ —	\$ —	
—	285	34	—	—	2,116	—	
39,398,446	—	—	—	—	—	—	
—	—	—	—	—	—	—	
5,281,869	—	—	—	—	—	—	1,503
(4,512)	1	—	—	—	—	—	—
—	204	—	—	—	—	—	—
(73)	—	—	—	—	—	—	—
44,675,730	490	34	—	—	2,116	1,503	
38,240,279	1,242	(1)	—	—	2,116	1,503	
6,429,065	—	—	—	—	—	—	—
3,214	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
3,172	—	—	—	—	—	—	—
44,675,730	1,242	—	—	—	2,116	1,503	
\$ —	\$ 10,930	\$ 283	\$ 87	\$ 74	\$ —	\$ —	

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 283	\$ 424	\$ 1,340,079
ADDITIONS			
Operating Income	—	804	5,191,957
Receipts From Federal Government	—	—	—
Income From Investments	—	—	57,603
Transfers From Other Funds	—	529,777	5,065,254
Prior Year Revenue Adjustments	—	(69)	9,980
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	530,512	10,324,794
DEDUCTIONS			
Operating Expenditures and Expenses	12	510,659	5,034,860
Transfers to Other Funds	—	—	4,905,175
Adjustments to Prior Year Appropriation Expenditures	—	19,967	(401)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	12	530,626	9,939,634
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 271	\$ 310	\$ 1,725,239

United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)	Water System Reliability Account (0626)	Total
\$ —	\$ —	\$ —	\$ —	\$ 1,401,250
109	63,144	70	—	5,825,871
—	—	—	—	39,398,446
—	—	—	—	57,603
—	—	—	1,325	11,262,263
—	—	—	—	5,400
—	—	—	—	204
—	—	—	—	(73)
109	63,144	70	1,325	56,549,714
109	63,144	70	1,325	44,808,931
—	—	—	—	11,334,240
—	—	—	—	32,134
—	—	—	—	—
—	—	—	—	3,172
109	63,144	70	1,325	56,178,477
\$ —	\$ —	\$ —	\$ —	\$ 1,772,487

(Concluded)

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Page



**Public Service
Enterprise
Funds**

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 4	\$ 34,533	\$ 159
Deposits in Surplus Money Investment Fund	19	1,498	969,912	55,365
Receivables	—	—	78,752	5,050
Due From Other Funds	—	6,560	7,387	394
Due From Other Governments	—	—	—	1,158
Prepaid Expenses	—	—	727	—
Inventory	—	—	—	—
Investments	—	—	2,701,827	—
Advances and Loans Receivable	—	—	5,553,895	—
Fixed Assets	—	44	16,195	—
Investment in General Fixed Assets	—	(44)	—	—
Securities and Other Property Held in Trust	—	—	—	—
Bonds Authorized and Unissued	200,000	—	275,000	—
Provision for Unissued Authorized Securities	(200,000)	—	(275,000)	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	31,474	—
Total Assets	\$ 20	\$ 8,062	\$ 9,394,702	\$ 62,126
LIABILITIES				
Accounts Payable	\$ —	\$ 3,243	\$ 44,423	\$ 507
Benefits Payable	—	—	—	—
Due to Other Funds	—	—	3,240	276
Due to Other Governments	—	—	36,173	43,887
Accrued Interest Payable	—	—	111,841	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	48,812	—
Deposits	—	—	152,415	34
PMIA Loans Payable	—	—	300,000	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	23,134	—
Bonds Payable	—	—	7,478,601	—
Other Liabilities	—	—	2,124	—
Total Liabilities	—	3,243	8,200,763	44,704
FUND BALANCE				
Unreserved-Undesignated	20	4,819	1,193,939	17,422
Total Fund Balance (Deficit)	20	4,819	1,193,939	17,422
Total Liabilities and Fund Balance	\$ 20	\$ 8,062	\$ 9,394,702	\$ 62,126

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

California Infrastructure Guarantee Trust Fund (9328)	California National Guard Members' Farm and Home Building Fund of 1978 (0503)	California School Finance Authority Fund * (0526)	California Water Resources Development Bond Fund (0502)	Capitol Area Development Fund (0537)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ 1	\$ 2	\$ —	\$ 1,540	\$ 1	\$ 19	\$ 11,001
20,563	4,244	—	74,237	343	40,720	258,426
—	2	—	64,372	—	702	6,573
146	30	—	778	61	303	3,569
—	—	—	112	—	—	—
—	—	—	3	—	48	(48)
—	—	—	6,459	—	—	4,952
—	—	—	—	—	517,785	40,352
—	331	—	69,025	3,305	44,966	—
—	—	—	905,656	—	2,158,286	(3,852)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	167,600	—	—	—
—	—	—	(167,600)	—	—	—
—	—	—	—	—	—	2,238,823
—	46	—	1,014,695	39	133,607	141,831
\$ 20,710	\$ 4,655	\$ —	\$ 2,136,877	\$ 3,749	\$ 2,896,436	\$ 2,701,627
\$ —	\$ —	\$ —	\$ 24,520	\$ —	\$ 14,627	\$ 576
—	—	—	—	—	—	—
—	4	—	12,869	—	42,486	—
—	—	—	101	—	1	—
—	—	—	7,820	59	7,780	(3,852)
—	—	—	—	—	—	—
—	—	—	105,077	—	285,036	44,876
—	2	—	—	—	1,000	—
—	—	—	—	—	—	—
—	—	—	11,500	—	—	—
—	—	—	—	—	—	—
—	—	—	731,290	3,625	(1,295)	2,430,055
—	—	—	7,462	—	—	—
—	6	—	900,639	3,684	349,635	2,471,655
20,710	4,649	—	1,236,238	65	2,546,801	229,972
20,710	4,649	—	1,236,238	65	2,546,801	229,972
\$ 20,710	\$ 4,655	\$ —	\$ 2,136,877	\$ 3,749	\$ 2,896,436	\$ 2,701,627

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3	\$ 59,278	\$ (135,079)	\$ 711,951
Deposits in Surplus Money Investment Fund	1,376	—	413,527	2,806,580
Receivables	—	2,021	882,754	7,933,937
Due From Other Funds	10	—	—	21,680
Due From Other Governments	—	5,199	85,945	—
Prepaid Expenses	—	—	13,500	—
Inventory	—	—	—	—
Investments	—	—	19,121,658	—
Advances and Loans Receivable	—	—	—	—
Fixed Assets	—	57,547	194,247	—
Investment in General Fixed Assets	—	(57,547)	—	—
Securities and Other Property Held in Trust	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,389	\$ 66,498	\$ 20,576,552	\$ 11,474,148
LIABILITIES				
Accounts Payable	\$ 25	\$ 10,681	\$ 81,191	\$ 424,528
Benefits Payable	—	—	15,262,905	—
Due to Other Funds	629	—	—	316
Due to Other Governments	—	16,132	53,940	—
Accrued Interest Payable	—	—	—	67,773
Dividends Payable	—	—	3,100	—
Advance Collections	—	—	369,066	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	10,981,531
Other Liabilities	—	—	1,418,931	—
Total Liabilities	654	26,813	17,189,133	11,474,148
FUND BALANCE				
Unreserved-Undesignated	735	39,685	3,387,419	—
Total Fund Balance (Deficit)	735	39,685	3,387,419	—
Total Liabilities and Fund Balance	\$ 1,389	\$ 66,498	\$ 20,576,552	\$ 11,474,148

East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)
\$ 1	\$ 7	\$ 166	\$ 295	\$ 9	\$ 5	\$ 55
17,440	79,721	—	228,935	177,398	24,647	19,280
—	913	—	610	1,488	—	10
1,951	514	—	4,365	1,260	6,352	208
—	—	—	12,129	—	—	—
—	—	—	145	—	—	—
—	—	—	—	—	—	—
72,079	550	13	—	57,203	134,050	—
—	544	—	893	833	—	—
—	(544)	—	(893)	—	—	—
—	—	—	405	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
414	—	—	—	—	535	—
\$ 91,885	\$ 81,705	\$ 179	\$ 246,884	\$ 238,191	\$ 165,589	\$ 19,553
\$ —	\$ 75,410	\$ —	\$ 167,976	\$ 5,825	\$ —	\$ 12,895
—	—	—	—	—	—	—
—	1,794	—	2,979	211	—	2
—	—	—	—	1	—	3,000
782	—	—	—	—	1,456	—
—	—	—	—	—	—	—
—	—	—	—	626	4	—
—	—	42	405	29	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
78,749	—	—	—	—	136,569	—
—	1,693	—	—	144,100	—	—
79,531	78,897	42	171,360	150,792	138,029	15,897
12,354	2,808	137	75,524	87,399	27,560	3,656
12,354	2,808	137	75,524	87,399	27,560	3,656
\$ 91,885	\$ 81,705	\$ 179	\$ 246,884	\$ 238,191	\$ 165,589	\$ 19,553

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)	Safe Drinking Water State Revolving Fund (0629)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 6	\$ —	\$ 1,158
Deposits in Surplus Money Investment Fund	17,656	50,986	1,021	35,685
Receivables	—	905	—	3,430
Due From Other Funds	2,985	8,659	394	117,243
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	28,449	—	—
Advances and Loans Receivable	120,956	365,309	9,825	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	1,182	1,412	187	—
Total Assets	\$ 142,781	\$ 455,726	\$ 11,427	\$ 157,516
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 21,891
Benefits Payable	—	—	—	—
Due to Other Funds	10	—	—	—
Due to Other Governments	—	—	—	157,506
Accrued Interest Payable	1,680	1,884	147	—
Dividends Payable	—	—	—	—
Advance Collections	—	2,399	—	—
Deposits	—	96	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	131,866	334,691	11,280	—
Other Liabilities	—	—	—	—
Total Liabilities	133,556	339,070	11,427	179,397
FUND BALANCE				
Unreserved-Undesignated	9,225	116,656	—	(21,881)
Total Fund Balance (Deficit)	9,225	116,656	—	(21,881)
Total Liabilities and Fund Balance	\$ 142,781	\$ 455,726	\$ 11,427	\$ 157,516

San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)	Subsequent Injuries Benefits Trust Fund (0016)
\$ 2	\$ 1	\$ 1	\$ 12,628	\$ 5,603	\$ 28,788	\$ 2,621
7,967	46,193	2,631	—	321,040	733,194	—
—	—	—	—	152,718	20,186	51
1,495	9,082	25	3,566	3,903	7,696	—
—	—	2	—	—	154	—
—	—	—	71	6,790	13	—
—	—	—	—	8,199	—	—
—	—	—	—	2,387,155	84,420	—
44,392	277,333	—	—	—	975	—
—	—	—	—	62,913	56,099	—
—	—	—	—	—	(56,099)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,658,119	—
442	3,147	—	—	—	450	—
\$ 54,298	\$ 335,756	\$ 2,659	\$ 16,265	\$ 2,948,321	\$ 2,533,995	\$ 2,672
\$ —	\$ —	\$ —	\$ 605	\$ 2,347,053	\$ 16,391	\$ 246
—	—	—	—	—	—	—
—	—	—	2,281	279,759	29,581	—
—	—	—	281	—	1,104	—
230	1,706	—	—	—	15,301	—
—	—	—	—	—	—	—
—	—	—	38	2,882	40,842	—
—	—	—	—	—	2,300	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
50,274	314,282	—	—	—	1,655,768	—
—	—	—	240	318,627	5,563	—
50,504	315,988	—	3,445	2,948,321	1,766,850	246
3,794	19,768	2,659	12,820	—	767,145	2,426
3,794	19,768	2,659	12,820	—	767,145	2,426
\$ 54,298	\$ 335,756	\$ 2,659	\$ 16,265	\$ 2,948,321	\$ 2,533,995	\$ 2,672

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 498	\$ 19,009	\$ (100,545)	\$ 18,193
Deposits in Surplus Money Investment Fund	—	1,816	2,520,506	—
Receivables	—	3,006	19,510	142
Due From Other Funds	—	12	56,993	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	2,992	—	—
Advances and Loans Receivable	—	—	5,223	—
Fixed Assets	—	1,163,051	4,699	—
Investment in General Fixed Assets	—	(1,160,126)	(4,699)	—
Securities and Other Property Held in Trust	—	245	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 498	\$ 30,005	\$ 2,501,687	\$ 18,335
LIABILITIES				
Accounts Payable	\$ 11	\$ 144	\$ 3	\$ 91
Benefits Payable	—	—	—	—
Due to Other Funds	31	12,466	10,439	—
Due to Other Governments	12	8,693	—	—
Accrued Interest Payable	—	11	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	1,627	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	2,925	—	—
Other Liabilities	5	2	33,230	—
Total Liabilities	59	25,868	43,672	91
FUND BALANCE				
Unreserved-Undesignated	439	4,137	2,458,015	18,244
Total Fund Balance (Deficit)	439	4,137	2,458,015	18,244
Total Liabilities and Fund Balance	\$ 498	\$ 30,005	\$ 2,501,687	\$ 18,335

Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ —	\$ 17,444	\$ 35	\$ 689,396
9,801	526,651	13,251	9,482,629
132	(949)	—	9,176,315
69	41,240	109	309,039
—	—	—	104,699
—	653	—	21,902
—	—	—	19,610
27,277	116,253	—	25,028,168
—	1,487,748	—	8,247,178
—	2,497	—	4,619,652
—	—	—	(1,279,952)
—	—	—	650
—	1,416,510	—	2,059,110
—	(1,416,510)	—	(2,059,110)
—	—	—	3,896,942
—	19,898	—	1,349,359
\$ 37,279	\$ 2,211,435	\$ 13,395	\$ 61,665,587
\$ —	\$ 3,493	\$ —	\$ 3,256,355
—	—	—	15,262,905
—	92	42	399,507
—	622	—	321,453
—	18,515	—	233,133
—	—	—	3,100
—	—	—	899,658
—	10,321	—	168,271
—	—	—	300,000
37,568	—	—	49,068
—	—	—	23,134
—	1,924,850	—	26,265,061
—	22	—	1,931,999
37,568	1,957,915	42	49,113,644
(289)	253,520	13,353	12,551,943
(289)	253,520	13,353	12,551,943
\$ 37,279	\$ 2,211,435	\$ 13,395	\$ 61,665,587

(Concluded)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 49	\$ 3,424	\$ 1,126,742	\$ 2,588
ADDITIONS				
Operating Income	2	14,570	89,625	12,341
Income From Investments	—	—	426,054	—
Transfers From Other Funds	—	12,748	48,835	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	(7,442)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	4,391
Total Additions	2	27,318	557,072	16,732
DEDUCTIONS				
Operating Expenditures and Expenses	81	12,431	163,530	(25,857)
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	(50)	13,492	—	—
Interest on Bonded Debt	—	—	326,345	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	27,755
Total Deductions	31	25,923	489,875	1,898
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 20	\$ 4,819	\$ 1,193,939	\$ 17,422

California Infrastructure Guarantee Trust Fund (9328)	California National Guard Members' Farm and Home Building Fund of 1978 (0503)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Capitol Area Development Fund (0537)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ 20,257	\$ 4,552	\$ (52)	\$ 1,150,495	\$ 6	\$ 2,364,475	\$ 81,960
453	126	1	494,271	277	12,301	149,468
—	—	—	—	—	—	—
—	—	—	5,066	—	401	72,706
—	—	—	—	—	—	—
—	—	—	46,108	69	1,336	28,696
—	—	—	90,537	—	142,745	—
—	—	—	1,785	—	295,620	13,429
453	126	1	637,767	346	452,403	264,299
—	29	(51)	469,273	287	195,321	37,253
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	82,365	—	303	6,851
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	386	—	—	—
—	—	—	—	—	74,453	72,183
—	—	—	—	—	—	—
—	29	(51)	552,024	287	270,077	116,287
\$ 20,710	\$ 4,649	\$ —	\$ 1,236,238	\$ 65	\$ 2,546,801	\$ 229,972

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 1,092	\$ 26,629	\$ 2,471,594	\$ —
ADDITIONS				
Operating Income	236	—	7,032,099	5,845,958
Income From Investments	—	—	725,171	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	297	—
Other Additions	85	13,056	—	—
Total Additions	321	13,056	7,757,567	5,845,958
DEDUCTIONS				
Operating Expenditures and Expenses	25	—	6,741,564	5,845,958
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	629	—	—	—
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	24	—	100,178	—
Total Deductions	678	—	6,841,742	5,845,958
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 735	\$ 39,685	\$ 3,387,419	\$ —

East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)
\$ 11,985	\$ —	\$ 136	\$ 56,112	\$ 84,011	\$ 28,884	\$ 7,857
5,372	78,266	—	38,977	13,428	7,283	2,626
—	2,040	1	—	—	—	—
—	7	—	—	—	—	—
—	—	—	—	—	—	—
—	510	—	—	—	—	—
—	—	—	51	—	—	—
—	—	—	10,658	—	—	731
<u>5,372</u>	<u>80,823</u>	<u>1</u>	<u>49,686</u>	<u>13,428</u>	<u>7,283</u>	<u>3,357</u>
5,003	124,770	—	27,411	7,733	8,607	7,558
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(46,755)	—	(5)	—	—	—
—	—	—	—	2,307	—	—
—	—	—	2,868	—	—	—
<u>5,003</u>	<u>78,015</u>	<u>—</u>	<u>30,274</u>	<u>10,040</u>	<u>8,607</u>	<u>7,558</u>
<u>\$ 12,354</u>	<u>\$ 2,808</u>	<u>\$ 137</u>	<u>\$ 75,524</u>	<u>\$ 87,399</u>	<u>\$ 27,560</u>	<u>\$ 3,656</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)	Safe Drinking Water State Revolving Fund (0629)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 8,243	\$ 115,864	\$ —	\$ (33,863)
ADDITIONS				
Operating Income	7,957	34,943	686	4,860
Income From Investments	—	—	—	—
Transfers From Other Funds	142	690	—	786
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	6,850
Total Additions	8,099	35,633	686	12,496
DEDUCTIONS				
Operating Expenditures and Expenses	6,975	33,697	686	(88,821)
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	142	1,144	—	—
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	89,335
Total Deductions	7,117	34,841	686	514
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 9,225	\$ 116,656	\$ —	\$ (21,881)

San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)	Subsequent Injuries Benefits Trust Fund (0016)
\$ 3,440	\$ 17,517	\$ 2,599	\$ 12,624	\$ —	\$ 609,178	\$ 1,590
3,309	20,575	58	229	3,344,469	326,054	10,989
—	—	—	—	—	804	—
—	267	—	1,408	—	1,633,110	—
—	—	—	—	—	—	—
—	—	—	—	—	6,028	—
—	—	—	3	—	—	—
—	—	2	580	—	816,611	—
<u>3,309</u>	<u>20,842</u>	<u>60</u>	<u>2,220</u>	<u>3,344,469</u>	<u>2,782,607</u>	<u>10,989</u>
2,955	18,324	—	615	2,195,694	581,691	10,153
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	267	—	1,408	1,148,775	1,628,230	—
—	—	—	—	—	62,656	—
—	—	—	—	—	351,337	—
—	—	—	—	—	726	—
—	—	—	1	—	—	—
—	—	—	—	—	—	—
<u>2,955</u>	<u>18,591</u>	<u>—</u>	<u>2,024</u>	<u>3,344,469</u>	<u>2,624,640</u>	<u>10,153</u>
\$ <u>3,794</u>	\$ <u>19,768</u>	\$ <u>2,659</u>	\$ <u>12,820</u>	\$ <u>—</u>	\$ <u>767,145</u>	\$ <u>2,426</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 481	\$ 17,094	\$ 1,451,999	\$ 18,604
ADDITIONS				
Operating Income	156	66	4,744,810	29,539
Income From Investments	—	—	45,149	—
Transfers From Other Funds	—	—	39	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	(2,397)	12,321	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	156	(2,331)	4,802,319	29,539
DEDUCTIONS				
Operating Expenditures and Expenses	198	(206)	3,798,252	29,899
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	—	7,183	—	—
Interest on Bonded Debt	—	199	—	—
Redemption of Bonds and Notes	—	3,450	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	(1,949)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	198	10,626	3,796,303	29,899
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 439	\$ 4,137	\$ 2,458,015	\$ 18,244

Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ (253)	\$ 276,034	\$ 14,879	\$ 9,958,826
1,977	124,890	—	22,453,247
—	—	319	1,199,538
—	2,034	2,489	1,780,728
—	—	—	—
—	—	—	85,229
—	—	—	233,633
—	—	—	1,163,798
1,977	126,924	2,808	26,916,173
—	146,970	4,334	20,362,342
—	—	—	—
—	—	—	—
2,013	2,509	—	2,895,261
—	—	—	389,200
—	—	—	354,787
—	(41)	—	(47,638)
—	—	—	148,944
—	—	—	220,160
2,013	149,438	4,334	24,323,056
\$ (289)	\$ 253,520	\$ 13,353	\$ 12,551,943

(Concluded)

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Page



Working Capital and Revolving Funds

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 74,455	\$ 1	\$ 313
Deposits in Surplus Money Investment Fund	—	2,440	—
Receivables	26	—	—
Due From Other Funds	4,014	17	—
Due From Other Governments	8,905	—	—
Prepaid Expenses	50,017	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	3,184,920	—	—
Investment in General Fixed Assets	(579)	—	—
Other Assets	—	—	—
Total Assets	\$ 3,321,758	\$ 2,458	\$ 313
LIABILITIES			
Accounts Payable	\$ 35,180	\$ —	\$ —
Due to Other Funds	1,644	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	3,290,944	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	3,991	—	—
Total Liabilities	3,331,759	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	(10,001)	2,458	313
Total Fund Balance (Deficit)	(10,001)	2,458	313
Total Liabilities and Fund Balance	\$ 3,321,758	\$ 2,458	\$ 313

Blind Vendor Revolving Loan Fund (9727)	California Health and Human Services Agency Data Center Revolving Fund (0632)	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)
\$ 1	\$ 2,832	\$ 9,917	\$ —	\$ 2,485	\$ —	\$ 200
104	65,577	—	—	—	5,620	713
—	646	—	—	—	170	28
1	120,580	—	60,576	414	38	35
—	96	808	—	—	—	526
—	742	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	5,646	—	—	—	4,728	1
—	—	—	—	—	(4,728)	—
—	—	—	—	—	—	—
\$ 106	\$ 196,119	\$ 10,725	\$ 60,576	\$ 2,899	\$ 5,828	\$ 1,503
\$ —	\$ 39,306	\$ 550	\$ 5,831	\$ —	\$ —	\$ 264
—	32,257	—	54,745	—	713	203
—	—	400	—	—	—	—
—	—	—	—	—	—	—
—	55,814	—	—	—	—	—
—	—	—	—	2,899	—	—
—	—	—	—	—	—	—
—	8,484	—	—	—	—	—
—	—	—	—	—	—	—
—	28	—	—	—	—	3
—	135,889	950	60,576	2,899	713	470
—	—	—	—	—	—	—
106	60,230	9,775	—	—	5,115	1,033
106	60,230	9,775	—	—	5,115	1,033
\$ 106	\$ 196,119	\$ 10,725	\$ 60,576	\$ 2,899	\$ 5,828	\$ 1,503

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Equipment Service Fund (0608)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 75	\$ —
Deposits in Surplus Money Investment Fund	59,660	—	18,921
Receivables	26	—	72
Due From Other Funds	12,080	3	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	22,839	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	248,805	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 343,411	\$ 78	\$ 18,993
LIABILITIES			
Accounts Payable	\$ 2,393	\$ 3	\$ 1,353
Due to Other Funds	8,078	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	10,471	3	1,353
FUND BALANCE			
Contributed Capital	239,111	—	—
Unreserved-Undesignated	93,829	75	17,640
Total Fund Balance (Deficit)	332,940	75	17,640
Total Liabilities and Fund Balance	\$ 343,411	\$ 78	\$ 18,993

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

Nonrepresented State Employee Long-Term Disability Insurance Fund (0607) *	Oil Spill Bond Expense Account (0762) *	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund	
					Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)
\$ —	\$ —	\$ 6,063	\$ 3,471	\$ —	\$ 27,570	\$ 2,865
—	—	—	—	5,355	—	36,878
—	—	—	—	—	1	499
—	—	—	—	43	—	10,392
—	—	—	—	—	—	430
—	—	—	—	—	—	468
—	—	—	—	—	—	49,517
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	47,847
—	—	—	—	—	—	—
\$ —	\$ —	\$ 6,063	\$ 3,471	\$ 5,398	\$ 27,571	\$ 148,896
\$ —	\$ —	\$ —	\$ 69	\$ 498	\$ 6,058	\$ 10,042
—	—	—	200	—	1,204	1,631
—	—	6,043	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,889
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	17,617
—	—	6,043	269	498	7,262	32,179
—	—	—	—	—	—	—
—	—	20	3,202	4,900	20,309	116,717
—	—	20	3,202	4,900	20,309	116,717
\$ —	\$ —	\$ 6,063	\$ 3,471	\$ 5,398	\$ 27,571	\$ 148,896

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	Public Buildings Construction Fund (0660)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund Rehabilitation Revolving Loan Guarantee Fund (0665)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 167	\$ 402	\$ 1
Deposits in Surplus Money Investment Fund	1,239,824	—	738
Receivables	—	—	—
Due From Other Funds	145,298	—	5
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	54,424	—	—
Advances and Loans Receivable	5,020,898	—	—
Fixed Assets	1,185,720	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	65,346	—	—
Total Assets	\$ 7,711,677	\$ 402	\$ 744
LIABILITIES			
Accounts Payable	\$ 30,346	\$ —	\$ —
Due to Other Funds	33,640	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	63,366	—	—
Advance Collections	24,636	—	—
Deposits	54,424	—	—
PMIA Loans Payable	710,830	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	6,697,293	—	—
Other Liabilities	—	—	—
Total Liabilities	7,614,535	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	97,142	402	744
Total Fund Balance (Deficit)	97,142	402	744
Total Liabilities and Fund Balance	\$ 7,711,677	\$ 402	\$ 744

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

** The Printing Account was consolidated with the Purchasing Account.

Supported Employment Revolving Loan Guarantee Account (0669)	Revolving Loan Fund (0662) *	County Health Services Fund	Service Revolving Fund		State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)
		Rural Health Services Account (0671)	Printing Account (0666002) **	Purchasing Account (0666001)		
\$ —	\$ —	\$ 1	\$ —	\$ 56,127	\$ 1,248,991	\$ 42,800
552	—	1,893	—	—	—	256
—	—	—	—	940	—	—
4	—	4,235	—	104,822	—	—
—	—	46	—	9,418	—	467
—	—	—	—	2,526	—	—
—	—	—	—	16,638	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	71,340	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 556	\$ —	\$ 6,175	\$ —	\$ 261,811	\$ 1,248,991	\$ 43,523
\$ —	\$ —	\$ 1,019	\$ —	\$ 54,888	\$ 956,069	\$ 298
—	—	—	—	1,077	78,708	24,321
—	—	3,500	—	—	214,214	—
—	—	—	—	—	—	—
—	—	—	—	144,348	—	—
—	—	—	—	751	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,051	—	—
—	—	—	—	—	—	—
—	—	—	—	18	—	—
—	—	4,519	—	204,133	1,248,991	24,619
—	—	—	—	—	—	13,950
556	—	1,656	—	57,678	—	4,954
556	—	1,656	—	57,678	—	18,904
\$ 556	\$ —	\$ 6,175	\$ —	\$ 261,811	\$ 1,248,991	\$ 43,523

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2005
(Amounts in thousands)

	State School Facilities Fund of 2002 <u>Charter School Facilities Account (6040)</u>	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 3	\$ 322
Deposits in Surplus Money Investment Fund	—	278,010	33,683
Receivables	—	—	5,049
Due From Other Funds	86	9,833	244
Due From Other Governments	—	57,771	34
Prepaid Expenses	—	727	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 87	\$ 346,344	\$ 39,332
LIABILITIES			
Accounts Payable	\$ 82	\$ 5,604	\$ 1,748
Due to Other Funds	4	872	3,093
Due to Other Governments	1	—	2,280
Accrued Interest Payable	—	—	—
Advance Collections	—	3	158
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	287,072	—
Other Liabilities	—	—	—
Total Liabilities	87	293,551	7,279
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	—	52,793	32,053
Total Fund Balance (Deficit)	—	52,793	32,053
Total Liabilities and Fund Balance	\$ 87	\$ 346,344	\$ 39,332

Stephen P. Teale Data Center Revolving Fund (0683)	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 1,673	\$ 26,017,464	\$ 2,297	\$ 407	\$ 27,500,905
19,630	—	4,883	—	1,774,737
647	—	6,170	—	14,274
17,836	184,844	72,855	10,798	759,053
—	—	—	—	78,501
103	—	3,923	—	58,506
—	—	1,120	—	90,114
—	—	—	—	54,424
—	—	—	—	5,020,898
16,148	—	16,143	—	4,781,298
—	—	—	—	(5,307)
—	—	—	—	65,346
\$ 56,037	\$ 26,202,308	\$ 107,391	\$ 11,205	\$ 40,192,749
\$ 8,458	\$ —	\$ 12,869	\$ —	\$ 1,172,928
356	184,844	2,991	11,205	441,786
—	—	—	—	226,438
—	—	—	—	63,366
—	—	—	—	227,848
—	26,017,464	—	—	29,366,482
—	—	—	—	710,830
—	—	94,517	—	94,517
—	—	—	—	11,535
—	—	—	—	6,984,365
10	—	428	—	22,095
8,824	26,202,308	110,805	11,205	39,322,190
—	—	—	—	253,061
47,213	—	(3,414)	—	617,498
47,213	—	(3,414)	—	870,559
\$ 56,037	\$ 26,202,308	\$ 107,391	\$ 11,205	\$ 40,192,749

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ (7,533)	\$ 2,117	\$ 313
ADDITIONS			
Operating Income	—	469	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	1	—	—
Prior Year Revenue Adjustments	(8)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	(7)	469	—
DEDUCTIONS			
Operating Expenditures and Expenses	2,411	128	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	50	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	2,461	128	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (10,001)	\$ 2,458	\$ 313

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

Blind Vendor Revolving Loan Fund (9727)	California Health and Human Services Agency Data Center Revolving Fund (0632)	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)
\$ 104	\$ 42,533	\$ 15,355	\$ —	\$ —	\$ 4,418	\$ 1,656
—	282,354	—	—	—	3,077	5,633
2	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	376	—
—	—	—	—	—	—	—
—	—	5,470	—	—	—	—
2	282,354	5,470	—	—	3,453	5,633
—	264,657	—	—	—	2,691	6,256
—	—	—	—	—	—	—
—	—	—	—	—	65	—
—	—	—	—	—	—	—
—	—	11,050	—	—	—	—
—	264,657	11,050	—	—	2,756	6,256
\$ 106	\$ 60,230	\$ 9,775	\$ —	\$ —	\$ 5,115	\$ 1,033

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Equipment Service Fund (0608)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 352,531	\$ 75	\$ 11,674
ADDITIONS			
Operating Income	150,228	2,576	191
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(7,058)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	143,170	2,576	191
DEDUCTIONS			
Operating Expenditures and Expenses	159,291	2,576	(5,775)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	3,470	—	—
Total Deductions	162,761	2,576	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 332,940	\$ 75	\$ 17,640

Nonrepresented State Employee Long-Term Disability Insurance Fund (0607)	Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund	
					Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)
\$ 1,093	\$ 449	\$ 20	\$ (7)	\$ 4,704	\$ 16,084	\$ 125,331
—	4	—	10,777	196	1	170,500
—	—	—	—	—	—	602
—	—	—	—	—	—	—
—	—	—	—	—	20,457	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	4	—	10,777	196	20,458	171,102
1,093	—	—	7,568	—	15,555	174,568
—	453	—	—	—	678	—
—	—	—	—	—	—	—
—	—	—	—	—	—	5,148
—	—	—	—	—	—	—
1,093	453	—	7,568	—	16,233	179,716
\$ —	\$ —	\$ 20	\$ 3,202	\$ 4,900	\$ 20,309	\$ 116,717

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	Public Buildings Construction Fund (0660)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 80,539	\$ 402	\$ 735
ADDITIONS			
Operating Income	335,300	—	16
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	1,177,891	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,513,191	—	16
DEDUCTIONS			
Operating Expenditures and Expenses	319,147	—	7
Transfers to Other Funds	1,177,429	—	—
Adjustments to Prior Year Appropriation Expenditures	12	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,496,588	—	7
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 97,142	\$ 402	\$ 744

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

** The Printing Account was consolidated with the Purchasing Account.

Rehabilitation Revolving Loan Guarantee Fund	Supported Employment Revolving Loan Guarantee Account (0669)	Revolving Loan Fund (0662)	County Health Services Fund	Rural Health Services Account (0671)	Service Revolving Fund		State Payroll Revolving Fund *	State School Building Aid Fund (0739)
					Printing Account ** (0666002)	Purchasing Account (0666001)		
\$ 544	\$ 15	\$ 1,915	\$ —	\$ 45,174	\$ —	\$ 22,619		
12	—	4,860	—	704,756	—	25,319		
—	—	—	—	—	—	6,480		
—	—	—	—	—	—	1,523		
—	—	—	—	—	—	—		
—	—	—	—	3,285	—	73		
—	—	—	—	601	—	—		
—	—	—	—	—	—	—		
12	—	4,860	—	708,642	—	33,395		
—	—	3,670	—	699,547	—	4,787		
—	15	1,449	—	—	—	32,323		
—	—	—	—	(1,595)	—	—		
—	—	—	—	(1,814)	—	—		
—	—	—	—	—	—	—		
—	15	5,119	—	696,138	—	37,110		
\$ 556	\$ —	\$ 1,656	\$ —	\$ 57,678	\$ —	\$ 18,904		

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2005

(Amounts in thousands)

	State School Facilities Fund of 2002 <u>Charter School Facilities Account (6040)</u>	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 142	\$ 41,681	\$ 33,914
ADDITIONS			
Operating Income	—	125,836	15,706
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	429	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	21,460	1
Other Additions	—	111,181	255
Total Additions	—	258,906	15,962
DEDUCTIONS			
Operating Expenditures and Expenses	149	35,847	17,255
Transfers to Other Funds	—	—	568
Adjustments to Prior Year Appropriation Expenditures	(7)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	211,947	—
Total Deductions	142	247,794	17,823
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 52,793	\$ 32,053

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

Stephen P. Teale Data Center Revolving Fund (0683)	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696) *	Total
\$ 63,573	\$ —	\$ (10,013)	\$ —	\$ 852,157
84,266	547,364	—	—	2,469,441
411	—	—	—	7,495
—	—	—	—	1,523
—	—	—	—	1,198,778
(1,063)	49	—	—	(4,346)
—	—	—	—	22,062
—	—	—	—	116,906
83,614	547,413	—	—	3,811,859
85,384	638,735	(6,599)	—	2,428,948
12,197	—	—	—	1,225,112
2,393	(91,322)	—	—	(90,404)
—	—	—	—	3,334
—	—	—	—	226,467
99,974	547,413	(6,599)	—	3,793,457
\$ 47,213	\$ —	\$ (3,414)	\$ —	\$ 870,559

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Retirement Funds

Nongovernmental Cost Funds Retirement Funds Balance Sheet

June 30, 2005
(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	\$ —	\$ 3	\$ —
Deposits in Surplus Money Investment Fund	228	1,178	2,238
Receivables	—	12,043	2,713
Due From Other Funds	2	115	84
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	4,017	168,775
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 230	\$ 17,356	\$ 173,810
LIABILITIES			
Accounts Payable	\$ 36	\$ 166	\$ 3,102
Due to Other Funds	2	—	—
Due to Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	(54)	(111)
Total Liabilities	38	112	2,991
FUND BALANCE			
Reserved for Employees' Pension Benefits	192	17,244	170,819
Total Fund Balance	192	17,244	170,819
Total Liabilities and Fund Balance	\$ 230	\$ 17,356	\$ 173,810

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefit Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 876	\$ 14,483	\$ —	\$ 14	\$ 6,895	\$ 22,271
—	838,209	676	—	247,574	1,090,103
112	28,940,121	22	—	7,269,549	36,224,560
6	64,473	—	—	33,390	98,070
—	61	—	—	—	61
—	993	—	—	378	1,371
136,653	200,698,091	—	—	153,354,572	354,362,108
—	352,028	—	—	2,002	354,030
—	—	—	—	—	—
—	9	—	—	92	101
\$ 137,647	\$ 230,908,468	\$ 698	\$ 14	\$ 160,914,452	\$ 392,152,675
\$ 676	\$ 40,919,915	\$ 625	\$ 14	\$ 31,377,509	\$ 72,302,043
27	1,234	—	—	2,732	3,995
—	—	—	—	715	715
—	1	—	—	—	1
—	427	—	—	—	427
172	491,307	—	—	574	491,888
875	41,412,884	625	14	31,381,530	72,799,069
136,772	189,495,584	73	—	129,532,922	319,353,606
136,772	189,495,584	73	—	129,532,922	319,353,606
\$ 137,647	\$ 230,908,468	\$ 698	\$ 14	\$ 160,914,452	\$ 392,152,675

(Concluded)

Nongovernmental Cost Funds Retirement Funds Statement of Operations

Year Ended June 30, 2005

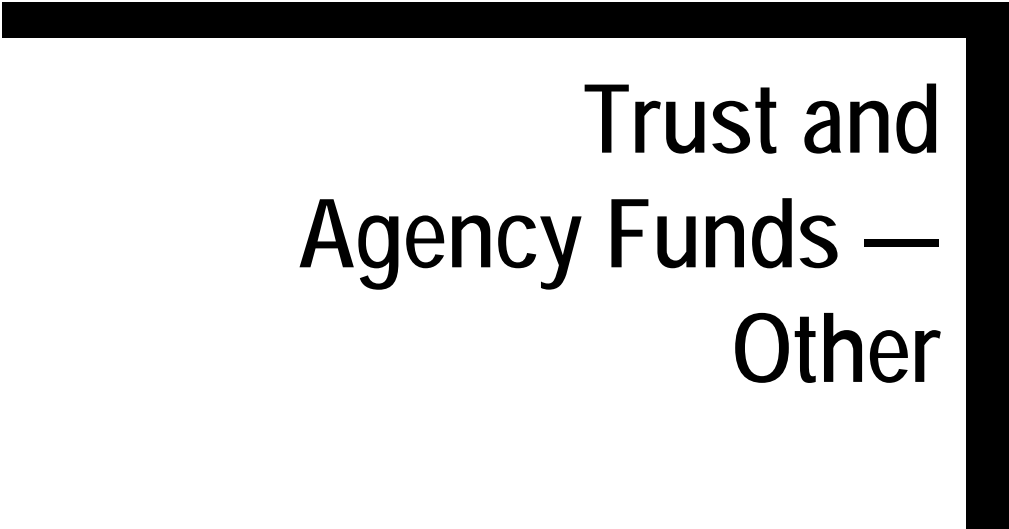
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 199	\$ 4,611	\$ 129,316
ADDITIONS			
Employers Contributions	—	12,038	21,196
Income From Investments	—	233	13,759
Members Contributions	—	10,417	8,217
Transfers From Other Funds	—	117,703	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	50	—	—
Total Additions	50	140,391	43,172
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	57	1,061	425
Members Contributions Refunded	—	88	340
Retirement Allowances Paid	—	126,609	904
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	57	127,758	1,669
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 192	\$ 17,244	\$ 170,819

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefit Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 135,920	\$ 167,249,142	\$ 92	\$ —	\$ 116,065,346	\$ 283,584,626
—	5,782,973	1,134	203	3,323,325	9,140,869
11,254	19,541,311	12	—	14,137,715	33,704,284
20	3,161,821	—	—	2,326,536	5,507,011
—	—	—	—	1,071	118,774
—	(231)	—	—	(116)	(347)
—	—	—	—	—	—
—	4,532,407	—	—	323	4,532,780
11,274	33,018,281	1,146	203	19,788,854	53,003,371
7,792	—	—	203	6,133,873	6,141,868
319	3,026,023	—	—	103,629	3,131,514
979	155,233	—	—	87,969	244,609
—	8,367,940	1,126	—	—	8,496,579
—	—	—	—	1	1
1,332	(777,357)	39	—	(3,216)	(779,202)
—	—	—	—	(978)	(978)
—	—	—	—	—	—
10,422	10,771,839	1,165	203	6,321,278	17,234,391
\$ 136,772	\$ 189,495,584	\$ 73	\$ —	\$ 129,532,922	\$ 319,353,606

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Trust and
Agency Funds —
Other

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	Alfred E. Alquist Earthquake Fund * (0953)	Asbestos Abatement Fund (0973)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 402	\$ 165	\$ —	\$ 197
Deposits in Surplus Money Investment Fund	2,712	—	—	—
Receivables	—	—	—	—
Due From Other Funds	1,612	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 4,726	\$ 165	\$ —	\$ 197
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—	—
Due to Other Governments	4,726	—	—	—
Advance Collections	—	—	—	—
Deposits	—	165	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	4,726	165	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	—	—	197
Total Fund Balance (Deficit)	—	—	—	197
Total Liabilities and Fund Balance	\$ 4,726	\$ 165	\$ —	\$ 197

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Economic Development Grant and Loan Fund		
		California Economic Development Grant and Loan Fund * (0922)	Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account (8028)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ 10
Deposits in Surplus Money Investment Fund	220	—	2,394	49
Receivables	—	—	21	—
Due From Other Funds	—	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 220	\$ —	\$ 2,415	\$ 59
LIABILITIES				
Accounts Payable	\$ 30	\$ —	\$ —	\$ —
Due to Other Funds	4	—	—	—
Due to Other Governments	—	—	—	—
Advance Collections	(22)	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	12	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	208	—	2,415	59
Total Fund Balance (Deficit)	208	—	2,415	59
Total Liabilities and Fund Balance	\$ 220	\$ —	\$ 2,415	\$ 59

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

California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)	California Missions Foundation Fund (8017)	California Military Family Relief Fund (8022)
\$ 1	\$ 273	\$ 9	\$ 8	\$ 1	\$ 272	\$ 245
959	—	373	63,058	2,032	—	—
—	—	—	2,841	—	—	—
7	8	37	918	14	—	—
—	—	—	—	—	—	—
—	—	2	15	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	8	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 967	\$ 281	\$ 421	\$ 66,848	\$ 2,047	\$ 272	\$ 245
\$ —	\$ —	\$ 25	\$ 1,055	\$ —	\$ —	\$ —
—	—	2	87	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	125	—	—	—
—	—	27	1,267	—	—	—
—	—	—	—	—	—	—
967	281	394	65,581	2,047	272	245
967	281	394	65,581	2,047	272	245
\$ 967	\$ 281	\$ 421	\$ 66,848	\$ 2,047	\$ 272	\$ 245

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Prostate Cancer Research Fund (8025)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 179	\$ 1	\$ 167
Deposits in Surplus Money Investment Fund	3,347	—	16	—
Receivables	—	—	—	—
Due From Other Funds	66	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 3,415	\$ 179	\$ 17	\$ 167
LIABILITIES				
Accounts Payable	\$ 630	\$ —	\$ —	\$ —
Due to Other Funds	96	—	—	—
Due to Other Governments	—	—	—	—
Advance Collections	—	—	1	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	726	—	1	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,689	179	16	167
Total Fund Balance (Deficit)	2,689	179	16	167
Total Liabilities and Fund Balance	\$ 3,415	\$ 179	\$ 17	\$ 167

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 560	\$ 74,150	\$ —	\$ —
Deposits in Surplus Money Investment Fund	25,447	58,308	112	30
Receivables	183	55,742	—	—
Due From Other Funds	5,638	29,707	1	—
Due From Other Governments	1	3,273	—	—
Prepaid Expenses	—	4,149	—	—
Inventory	—	—	—	—
Investments	—	658,407	—	—
Advances and Loans Receivable	—	326,565	—	—
Interfund Loans Receivable	3,229	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	9	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	6,250	—	—
Total Assets	\$ 35,058	\$ 1,216,560	\$ 113	\$ 30
LIABILITIES				
Accounts Payable	\$ 1,302	\$ 42,994	\$ —	\$ —
Due to Other Funds	628	19,138	—	—
Due to Other Governments	1	94	—	—
Advance Collections	—	102,990	—	—
Deposits	—	7,632	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	389	—	—
Interfund Loans Payable	—	3,229	—	—
Contracts and Notes Payable	—	28,005	—	—
Bonds Payable	—	195,525	—	—
Other Liabilities	2	230,535	6	—
Total Liabilities	1,933	630,531	6	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	33,125	586,029	107	30
Total Fund Balance (Deficit)	33,125	586,029	107	30
Total Liabilities and Fund Balance	\$ 35,058	\$ 1,216,560	\$ 113	\$ 30

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	County Health Initiative Matching Fund (3055)	County Health Services Fund		
		California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 73	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	401	490	81,092
Receivables	—	—	—	—
Due From Other Funds	—	33,095	4	39,593
Due From Other Governments	—	—	—	1,136
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 73	\$ 33,496	\$ 495	\$ 121,821
LIABILITIES				
Accounts Payable	\$ 17	\$ 3,032	\$ 1	\$ 41
Due to Other Funds	17	—	—	—
Due to Other Governments	—	26,644	—	45,734
Advance Collections	72	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	106	29,676	1	45,775
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	(33)	3,820	494	76,046
Total Fund Balance (Deficit)	(33)	3,820	494	76,046
Total Liabilities and Fund Balance	\$ 73	\$ 33,496	\$ 495	\$ 121,821

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Enforcement and Training Account (8013)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	5,509	63,556	3,324	466
Receivables	—	—	—	—
Due From Other Funds	82,872	3,568	25	1
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 88,381	\$ 67,125	\$ 3,349	\$ 468
LIABILITIES				
Accounts Payable	\$ 79,085	\$ 1	\$ —	\$ —
Due to Other Funds	106	13	—	—
Due to Other Governments	5,631	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	84,822	14	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	3,559	67,111	3,349	468
Total Fund Balance (Deficit)	3,559	67,111	3,349	468
Total Liabilities and Fund Balance	\$ 88,381	\$ 67,125	\$ 3,349	\$ 468

*Expenditures in this fund are reported on a cash basis in accordance with the Welfare and Institutions Code Section 14159.

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	Home Purchase Assistance Fund (0698)	Housing Insurance Fund (0916)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 31	\$ 116	\$ 23
Deposits in Surplus Money Investment Fund	2,865	57,313	47,768	—
Receivables	5,719	617	35	—
Due From Other Funds	18	545	639,659	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	54	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	44,056	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	8	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	550	—	—
Total Assets	\$ 52,658	\$ 59,118	\$ 687,578	\$ 23
LIABILITIES				
Accounts Payable	\$ —	\$ 576	\$ 611,700	\$ —
Due to Other Funds	—	351	43,543	—
Due to Other Governments	—	—	26,967	—
Advance Collections	—	571	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	66	—
Total Liabilities	—	1,498	682,276	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	52,658	57,620	5,302	23
Total Fund Balance (Deficit)	52,658	57,620	5,302	23
Total Liabilities and Fund Balance	\$ 52,658	\$ 59,118	\$ 687,578	\$ 23

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

Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)	Lighting Device Fund * (0850)
\$ 1,012	\$ 10,923	\$ 1,057	\$ 6,962	\$ 4	\$ —	\$ —
5,726	—	12,961	—	55,122	159	—
4,321	—	13	1,875	—	—	—
256	—	1,493	101,377	405	1	—
—	—	—	—	—	—	—
—	—	16	—	—	—	—
—	—	3,818	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,615	—	—	—	—
—	—	(2,615)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,315	\$ 10,923	\$ 19,358	\$ 110,214	\$ 55,531	\$ 160	\$ —
\$ 6,685	\$ 326	\$ 3,664	\$ 81,098	\$ 40,725	\$ —	\$ —
—	120	250	81	98	—	—
—	—	4	26,251	—	—	—
—	—	533	—	—	—	—
—	7,624	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3	—	—	—	—
6,685	8,070	4,454	107,430	40,823	—	—
—	—	—	—	—	—	—
4,630	2,853	14,904	2,784	14,708	160	—
4,630	2,853	14,904	2,784	14,708	160	—
\$ 11,315	\$ 10,923	\$ 19,358	\$ 110,214	\$ 55,531	\$ 160	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)	Lupus Foundation of America, California Chapters Fund (8006)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,179	\$ 20	\$ 18,571,814	\$ 19
Deposits in Surplus Money Investment Fund	154,107	—	—	—
Receivables	—	—	—	—
Due From Other Funds	914	—	134,222	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 156,200	\$ 20	\$ 18,706,036	\$ 19
LIABILITIES				
Accounts Payable	\$ 128	\$ —	\$ —	\$ —
Due to Other Funds	—	—	322	—
Due to Other Governments	—	—	133,901	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	128	—	134,223	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	156,072	20	18,571,813	19
Total Fund Balance (Deficit)	156,072	20	18,571,813	19
Total Liabilities and Fund Balance	\$ 156,200	\$ 20	\$ 18,706,036	\$ 19

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	National WWII Veterans Memorial Trust Fund * (8002)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1,877,259	\$ 1	\$ 5,000
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	19,713	—	—
Due From Other Funds	—	3,359	—	—
Due From Other Governments	—	1	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	20	—	—
Investments	—	2,020,265	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	34,463,319	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ —	\$ 38,383,936	\$ 1	\$ 5,000
LIABILITIES				
Accounts Payable	\$ —	\$ 88,397	\$ —	\$ —
Due to Other Funds	—	1,807	—	—
Due to Other Governments	—	3	—	—
Advance Collections	—	27,695	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	1,482,381	—	—
Total Liabilities	—	1,600,283	—	—
FUND BALANCE				
Reserved for Deposits	—	36,783,653	—	—
Unreserved-Undesignated	—	—	1	5,000
Total Fund Balance (Deficit)	—	36,783,653	1	5,000
Total Liabilities and Fund Balance	\$ —	\$ 38,383,936	\$ 1	\$ 5,000

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

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

Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Primary Care Risk Pool ** (0664)	Public Awards Fund (0846)
\$ —	\$ —	\$ 170	\$ 5	\$ (1)	\$ —	\$ 2
—	550	23,781	46,592	3,110	—	—
—	—	453	—	—	—	—
—	4	159	338	40	—	—
—	—	—	—	—	—	—
—	—	—	29	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 554	\$ 24,563	\$ 46,966	\$ 3,149	\$ —	\$ 2
\$ —	\$ 1	\$ 7,883	\$ 1,311	\$ 1,455	\$ —	\$ —
—	—	248	20	1	—	—
—	—	—	1,328	—	—	—
—	—	—	—	—	—	—
—	—	—	23	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	119	—	—	—
—	1	8,131	2,801	1,456	—	—
—	—	—	—	—	—	—
—	553	16,432	44,165	1,693	—	2
—	553	16,432	44,165	1,693	—	2
\$ —	\$ 554	\$ 24,563	\$ 46,966	\$ 3,149	\$ —	\$ 2

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection from Indoor Mold Hazards Fund * (8015)	Public Safety Account (0969)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,010	\$ 532	\$ —	\$ 216,624
Deposits in Surplus Money Investment Fund	147,745	336,559	—	—
Receivables	98,709	5,838	—	—
Due From Other Funds	—	39,373	—	287,998
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	6,648	89,969	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 254,112	\$ 472,271	\$ —	\$ 504,622
LIABILITIES				
Accounts Payable	\$ 205,033	\$ 173,328	\$ —	\$ —
Due to Other Funds	40,252	3,915	—	—
Due to Other Governments	—	—	—	504,622
Advance Collections	980	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	1	528	—	—
Total Liabilities	246,266	177,771	—	504,622
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	7,846	294,500	—	—
Total Fund Balance (Deficit)	7,846	294,500	—	—
Total Liabilities and Fund Balance	\$ 254,112	\$ 472,271	\$ —	\$ 504,622

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 18,869	\$ 161	\$ —
Deposits in Surplus Money Investment Fund	20,989	—	—	1,036
Receivables	—	—	5	125
Due From Other Funds	1,846	1,979	3,470	9
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	154,606	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	14,990	—
Investment in General Fixed Assets	—	—	(14,990)	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	1,485	—	—	—
Total Assets	\$ 178,927	\$ 20,848	\$ 3,636	\$ 1,170
LIABILITIES				
Accounts Payable	\$ —	\$ 160	\$ 3,211	\$ 2
Due to Other Funds	—	26	—	81
Due to Other Governments	—	—	114	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	168,768	—	—	—
Other Liabilities	1,324	—	—	14
Total Liabilities	170,092	186	3,325	97
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	8,835	20,662	311	1,073
Total Fund Balance (Deficit)	8,835	20,662	311	1,073
Total Liabilities and Fund Balance	\$ 178,927	\$ 20,848	\$ 3,636	\$ 1,170

School Employees Fund (0908)	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)
\$ 1	\$ 1	\$ 1	\$ 2	\$ 206,920	\$ 31	\$ 531
91,268	1,944	39	6,970	604,567	7,458	—
302	—	—	—	380,060	—	—
560	285,554	—	55	54,536	93	—
66,008	—	—	—	7,650	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
12	—	—	—	25	—	—
(12)	—	—	—	(25)	—	—
—	—	—	—	12	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 158,139	\$ 287,499	\$ 40	\$ 7,027	\$ 1,253,745	\$ 7,582	\$ 531
\$ —	\$ 20,299	\$ —	\$ 1,739	\$ 53,745	\$ 10	\$ 120
12,592	220,758	—	9	450,000	186	—
—	44,436	—	—	276	2,355	—
—	—	—	—	5,642	—	—
—	—	—	—	128,543	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,263	—	—	—	10	—	—
13,855	285,493	—	1,748	638,216	2,551	120
—	—	—	—	—	—	—
144,284	2,006	40	5,279	615,529	5,031	411
144,284	2,006	40	5,279	615,529	5,031	411
\$ 158,139	\$ 287,499	\$ 40	\$ 7,027	\$ 1,253,745	\$ 7,582	\$ 531

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 88,530	\$ 61	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	15,026	200	—
Receivables	6	45	3,543	29,416
Due From Other Funds	3	109	—	—
Due From Other Governments	24	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	236,951	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	169	—	—	—
Investment in General Fixed Assets	(169)	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 88,563	\$ 15,241	\$ 240,695	\$ 29,416
LIABILITIES				
Accounts Payable	\$ 36,998	\$ 3,251	\$ 122	\$ —
Due to Other Funds	32	309	—	29,416
Due to Other Governments	51,533	272	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	88,563	3,832	122	29,416
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	11,409	240,573	—
Total Fund Balance (Deficit)	—	11,409	240,573	—
Total Liabilities and Fund Balance	\$ 88,563	\$ 15,241	\$ 240,695	\$ 29,416

State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Superfund Bond Trust Fund (0826)
\$ 17,760	\$ 5,951	\$ —	\$ 1	\$ 176	\$ 42	\$ 1
—	—	3,065	6,543	82,917	3,680	6
—	—	—	—	5,338	—	—
8,002	—	22	46	26,082	27	3
835	—	—	—	7,962	—	—
—	—	—	—	82	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4,270	—	—
—	—	—	—	(4,270)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 26,597	\$ 5,951	\$ 3,087	\$ 6,590	\$ 122,557	\$ 3,749	\$ 10
\$ 9,613	\$ —	\$ —	\$ —	\$ 9,101	\$ 694	\$ —
10	—	—	—	15,185	7	—
—	—	—	—	—	—	—
—	—	—	—	3	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	166	—	—
9,623	—	—	—	24,455	701	—
—	—	—	—	—	—	—
16,974	5,951	3,087	6,590	98,102	3,048	10
16,974	5,951	3,087	6,590	98,102	3,048	10
\$ 26,597	\$ 5,951	\$ 3,087	\$ 6,590	\$ 122,557	\$ 3,749	\$ 10

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2005
(Amounts in thousands)

	Supplemental Contributions Program Fund (0259)	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Unallocated General Obligation Bond Commercial Paper Fund * (0656)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 13	\$ —
Deposits in Surplus Money Investment Fund	11	1,626	48	—
Receivables	35	1,048	4,114	—
Due From Other Funds	—	29	92	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	20,441	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 20,487	\$ 2,703	\$ 4,267	\$ —
LIABILITIES				
Accounts Payable	\$ 54	\$ —	\$ —	\$ —
Due to Other Funds	—	33	1	—
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	54	33	1	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	20,433	2,670	4,266	—
Total Fund Balance (Deficit)	20,433	2,670	4,266	—
Total Liabilities and Fund Balance	\$ 20,487	\$ 2,703	\$ 4,267	\$ —

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

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

Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Voluntary Alliance Uniting Employers Fund ** (0957)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ 15,825	\$ 225	\$ —	\$ 33	\$ —	\$ 21,686,297
—	2,304	—	—	917	2,614,886
—	2	—	375	47,195	688,540
64,185	17	—	15	85	2,255,573
—	—	—	—	—	134,620
—	—	—	—	—	28,588
—	—	—	—	—	3,838
—	—	—	4,940	—	11,277,707
—	—	—	—	—	525,227
—	—	—	—	—	3,229
—	—	—	—	—	22,099
—	—	—	—	—	(22,081)
—	—	—	—	—	34,463,340
—	—	—	—	—	—
—	—	—	—	—	8,423
\$ 80,010	\$ 2,548	\$ —	\$ 5,363	\$ 48,197	\$ 73,690,286
\$ 44,716	\$ 34	\$ —	\$ 2,315	\$ 23,246	\$ 1,655,819
94	216	—	—	—	927,038
—	—	—	—	—	1,205,460
—	—	—	—	—	139,794
—	—	—	—	—	420,242
—	—	—	—	—	—
—	—	—	—	—	389
—	—	—	—	—	3,229
—	—	—	—	—	29,945
—	—	—	—	—	364,293
—	25	—	(20)	—	2,221,622
44,810	275	—	2,295	23,246	6,967,831
—	—	—	—	—	36,783,653
35,200	2,273	—	3,068	24,951	29,938,802
35,200	2,273	—	3,068	24,951	66,722,455
\$ 80,010	\$ 2,548	\$ —	\$ 5,363	\$ 48,197	\$ 73,690,286

(Concluded)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund * (8009)	Alfred E. Alquist Earthquake Fund * (0953)	Asbestos Abatement Fund (0973)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ —	\$ —	\$ 197
ADDITIONS				
Operating Income	17,651	—	—	—
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	4,465	—	—	—
Other Additions	—	—	—	—
Total Additions	22,116	—	—	—
DEDUCTIONS				
Operating Expenditures and Expenses	22,116	—	—	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	22,116	—	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ —	\$ —	\$ 197

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

Asthma and Lung Disease Research Fund (8003)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-up and Abatement Fund (0914)	Birth Defects Research Fund (0919)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)
\$ 408	\$ 200	\$ 253	\$ (2)	\$ 5,897	\$ 2,049	\$ 941
212	100	707	—	966	537	638
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	250	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>212</u>	<u>100</u>	<u>707</u>	<u>—</u>	<u>1,216</u>	<u>537</u>	<u>638</u>
186	63	146	(4)	4,517	654	934
—	—	—	—	—	—	—
—	—	—	—	250	—	—
—	—	—	—	(23)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>186</u>	<u>63</u>	<u>146</u>	<u>(4)</u>	<u>4,744</u>	<u>654</u>	<u>934</u>
<u>\$ 434</u>	<u>\$ 237</u>	<u>\$ 814</u>	<u>\$ 2</u>	<u>\$ 2,369</u>	<u>\$ 1,932</u>	<u>\$ 645</u>

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Economic Development Grant and Loan Fund		
		California Economic Development Grant and Loan Fund (0922)	Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account (8028)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 216	\$ (40)	\$ 1,629	\$ —
ADDITIONS				
Operating Income	9	—	124	59
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	40	—	—
Prior Year Revenue Adjustments	—	—	13	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	652	—
Total Additions	9	40	789	59
DEDUCTIONS				
Operating Expenditures and Expenses	17	—	3	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	17	—	3	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 208	\$ —	\$ 2,415	\$ 59

California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)	California Missions Foundation Fund (8017)	California Military Family Relief Fund (8022)
\$ 945	\$ 313	\$ 383	\$ 24,645	\$ 9	\$ 131	\$ —
22	546	257	40,659	2,038	145	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	245
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	3,591	—	—	—
22	546	257	44,250	2,038	145	245
—	58	246	1,663	—	4	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	520	—	—	—	—	—
—	—	—	1,651	—	—	—
—	578	246	3,314	—	4	—
\$ 967	\$ 281	\$ 394	\$ 65,581	\$ 2,047	\$ 272	\$ 245

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Prostate Cancer Research Fund (8025)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 2,115	\$ 178	\$ 3	\$ —
ADDITIONS				
Operating Income	1,472	183	13	—
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	250	—	—	167
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1,722	183	13	167
DEDUCTIONS				
Operating Expenditures and Expenses	1,148	182	—	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	1,148	182	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 2,689	\$ 179	\$ 16	\$ 167

California Public School Library Protection Fund (0975)	California Seniors Special Fund (0886)	California Small Business Development Center Fund (0801)	California State Lottery Education Fund (0814)	California State Lottery Education Fund— California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)
\$ (1)	\$ 131	\$ (3)	\$ 9,066	\$ 384	\$ 43	\$ 33,770
—	55	—	176	—	1	63,149
—	—	—	—	—	—	60,848
—	—	—	—	—	—	388
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,175,757	230	—	3,508
—	—	—	34	—	—	446
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	55	—	1,175,967	230	1	128,339
(44)	60	—	1,134,445	261	—	121,633
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	39,915	—	—	5,394
—	—	(3)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	138
(44)	60	(3)	1,174,360	261	—	127,165
\$ 43	\$ 126	\$ —	\$ 10,673	\$ 353	\$ 44	\$ 34,944

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 29,335	\$ 573,229	\$ 147	\$ 31
ADDITIONS				
Operating Income	651	977,989	3	—
Receipts From Federal Government	—	848,968	—	—
Income From Investments	—	17,667	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	42,961	108,044	—	—
Prior Year Revenue Adjustments	2,940	5,087	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	5,814	—	—
Total Additions	46,552	1,963,569	3	—
DEDUCTIONS				
Operating Expenditures and Expenses	8,133	1,827,755	43	1
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	31,708	108,037	—	—
Adjustments to Prior Year Appropriation				
Expenditures	2,921	3,125	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	11,852	—	—
Total Deductions	42,762	1,950,769	43	1
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 33,125	\$ 586,029	\$ 107	\$ 30

California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Coastal Trust Fund (8029)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
\$ —	\$ 912	\$ 336	\$ —	\$ —	\$ 709	\$ —
2,414	279	7	303,153	230	164	2,896
—	—	—	—	—	—	—
—	—	—	—	—	—	1,706
—	—	—	—	—	—	—
—	—	—	—	7,773	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,414	279	7	303,153	8,003	164	4,602
2,414	—	—	303,153	1,993	379	5,272
—	—	—	—	—	—	—
—	—	65	—	—	—	—
—	—	—	—	—	—	(670)
—	—	—	—	—	—	—
2,414	—	65	303,153	1,993	379	4,602
\$ —	\$ 1,191	\$ 278	\$ —	\$ 6,010	\$ 494	\$ —

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	County Health Initiative Matching Fund (3055)	County Health Services Fund		
		California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 3,774	\$ 117	\$ 104,101
ADDITIONS				
Operating Income	—	46,077	13	231,785
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	1,449	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	46,077	1,462	231,785
DEDUCTIONS				
Operating Expenditures and Expenses	33	46,031	1,085	259,840
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	33	46,031	1,085	259,840
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ (33)	\$ 3,820	\$ 494	\$ 76,046

Local Health Capital Expenditure Account (0900)	Deferred Compensation Plan Fund (0915)	Deficit Recovery Fund (8019)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Education Technology Trust Fund (0655)	Educational Facilities Authority Fund (0911)
\$ 671	\$ 5,297,135	\$ 2,012,000	\$ 29,589	\$ —	\$ 105	\$ 6,666
15	548,963	—	312,545	1,144	—	570
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(99)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15	548,963	—	312,545	1,045	—	570
—	310,794	2,012,000	312,203	2,002	—	845
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(968)	—	—
—	(1)	—	14,794	—	—	—
—	—	—	—	—	—	—
—	310,793	2,012,000	326,997	1,034	—	845
\$ 686	\$ 5,535,305	\$ —	\$ 15,137	\$ 11	\$ 105	\$ 6,391

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Enforcement and Training Account (8013)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ (2,485)	\$ 71,533	\$ 1,101	\$ 467
ADDITIONS				
Operating Income	180	1,010,369	2,484	839
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	52	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	180	1,010,369	2,536	839
DEDUCTIONS				
Operating Expenditures and Expenses	(7,133)	1,014,790	288	838
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	1,125	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	1	—	—
Other Deductions	144	—	—	—
Total Deductions	(5,864)	1,014,791	288	838
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 3,559	\$ 67,111	\$ 3,349	\$ 468

* Expenditures in this fund are reported on a cash basis in accordance with the Welfare and Institutions Code Section 14159.

Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund * (0912)	Health Profession Education Fund (0829)	Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)
\$ 7,400	\$ (2,228)	\$ 393	\$ —	\$ 11	\$ 962	\$ —
20,698	702	—	32,279,134	1,604	911,051	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,034	—	—	—	—	—	—
—	—	—	—	—	—	—
—	152	—	—	—	—	—
—	—	—	—	12	—	—
21,732	854	—	32,279,134	1,616	911,051	—
20,847	828	391	32,279,134	1,612	910,900	8,203
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2	—	—	—	—
—	—	—	—	—	—	(12,226)
—	(33)	—	—	—	—	—
—	—	—	—	—	—	—
20,847	795	393	32,279,134	1,612	910,900	(4,023)
\$ 8,285	\$ (2,169)	\$ —	\$ —	\$ 15	\$ 1,113	\$ 4,023

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Home Purchase Assistance Fund (0698)	Housing Insurance Fund (0916)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 50,516	\$ 55,717	\$ 8,023	\$ 23
ADDITIONS				
Operating Income	25	5,988	3,215	—
Receipts From Federal Government	—	—	—	—
Income From Investments	2,142	1,254	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	1,153	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	1	—
Other Additions	—	—	1,158	—
Total Additions	2,167	8,395	4,374	—
DEDUCTIONS				
Operating Expenditures and Expenses	25	6,492	3,659	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	1,906	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	1,530	—
Total Deductions	25	6,492	7,095	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 52,658	\$ 57,620	\$ 5,302	\$ 23

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

Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)	Lighting Device Fund * (0850)
\$ 1,868	\$ 6,075	\$ 13,709	\$ (1,672)	\$ 55,406	\$ 157	\$ —
31,038	2,285	49,888	4,489	3,634	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
45,267	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(32)	—	—	—	—
—	—	—	—	—	—	—
76,305	2,285	49,856	4,489	3,634	3	—
73,543	1,507	48,661	(9,011)	44,332	—	—
—	—	—	—	—	—	—
—	4,000	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	9,044	—	—	—
73,543	5,507	48,661	33	44,332	—	—
\$ 4,630	\$ 2,853	\$ 14,904	\$ 2,784	\$ 14,708	\$ 160	\$ —

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)	Lupus Foundation of America, California Chapters Fund (8006)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 69,498	\$ 20	\$ 21,950,705	\$ 19
ADDITIONS				
Operating Income	—	—	—	—
Receipts From Federal Government	—	—	—	—
Income From Investments	2,312	—	431,339	—
Receipts From Depositors	196,705	—	22,523,859	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	199,017	—	22,955,198	—
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	431,339	—
Payments to and for Depositors	112,443	—	25,902,751	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	112,443	—	26,334,090	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 156,072	\$ 20	\$ 18,571,813	\$ 19

Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund		Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)
			Institutions for Mental Disease Account (0873)	State Hospital Account (0872)		
\$ 925	\$ 18,929	\$ 4,242	\$ 3	\$ 11,627	\$ 8,010	\$ 35,160
95	1,376,259	90,103	—	81,575	67,484	3,750
—	—	—	—	—	—	—
—	—	—	—	—	—	826
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(71)	(33)	334
—	—	—	—	—	—	—
—	—	—	—	—	—	—
95	1,376,259	90,103	—	81,504	67,451	4,910
234	1,297,674	93,650	—	81,537	68,465	7
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,195	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
234	1,299,869	93,650	—	81,537	68,465	7
\$ 786	\$ 95,319	\$ 695	\$ 3	\$ 11,594	\$ 6,996	\$ 40,063

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	National WWII Veterans Memorial Trust Fund (8002)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 124	\$ 32,309,941	\$ 1	\$ 5,000
ADDITIONS				
Operating Income	2	56,666	—	—
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	15,677,023	—	—
Net Increase in Accountability for Deposits	—	243,159	—	—
Transfers From Other Funds	—	77,167	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	17,736	—	—
Other Additions	—	41,396	—	—
Total Additions	2	16,113,147	—	—
DEDUCTIONS				
Operating Expenditures and Expenses	126	15,965	—	—
Payments to and for Depositors	—	10,664,205	—	—
Net Decrease in Accountability for Deposits	—	245,074	—	—
Transfers to Other Funds	—	75,761	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	584,888	—	—
Other Deductions	—	53,542	—	—
Total Deductions	126	11,639,435	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 36,783,653	\$ 1	\$ 5,000

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

Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Primary Care Risk Pool (0664)	Public Awards Fund (0846)
\$ —	\$ 553	\$ —	\$ 51,017	\$ 2,361	\$ 132	\$ 2
—	16	2,867	2,338	244	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	15,831	26,016	—	—	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	6,314	—	2,108	—	—
—	18	25,012	28,354	2,352	—	—
—	18	8,283	9,077	(268)	—	—
—	—	—	—	—	—	—
—	—	67	26,066	—	132	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	230	63	3,288	—	—
—	18	8,580	35,206	3,020	132	—
\$ —	\$ 553	\$ 16,432	\$ 44,165	\$ 1,693	\$ —	\$ 2

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection from Indoor Mold Hazards Fund * (8015)	Public Safety Account (0969)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 5,330	\$ 272,085	\$ —	\$ —
ADDITIONS				
Operating Income	16,808	1,105,131	—	—
Receipts From Federal Government	—	—	—	—
Income From Investments	2,817	10,041	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	2,638,188
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	19,625	1,115,172	—	2,638,188
DEDUCTIONS				
Operating Expenditures and Expenses	17,109	1,092,488	—	2,638,188
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	269	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	17,109	1,092,757	—	2,638,188
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 7,846	\$ 294,500	\$ —	\$ —

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

Ratepayer Relief Fund (3061)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Renewable Energy Loan Loss Reserve Fund (8100)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)
\$ 21,616	\$ 250	\$ 1,589,210	\$ 1,253	\$ 34,209	\$ 297	\$ 3
14,996	349	60,332	—	381	4	—
—	—	—	—	—	—	—
—	—	—	—	733	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
582	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	4,585,539	—	282	(45)	—
<u>15,578</u>	<u>349</u>	<u>4,645,871</u>	<u>—</u>	<u>1,396</u>	<u>(41)</u>	<u>—</u>
9,841	322	3,525,506	(1,707)	4,750	16	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	66	2,960	—	—	—
—	—	—	—	—	—	—
24	—	—	—	—	—	—
—	—	—	—	—	4	—
<u>9,865</u>	<u>322</u>	<u>3,525,572</u>	<u>1,253</u>	<u>4,750</u>	<u>20</u>	<u>—</u>
<u>\$ 27,329</u>	<u>\$ 277</u>	<u>\$ 2,709,509</u>	<u>\$ —</u>	<u>\$ 30,855</u>	<u>\$ 236</u>	<u>\$ 3</u>

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 5,099	\$ 91	\$ 892	\$ (1,058)
ADDITIONS				
Operating Income	12,017	21,309	11	1,352
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	193	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	12,210	21,309	11	1,352
DEDUCTIONS				
Operating Expenditures and Expenses	8,281	738	17	799
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	193	—	—	(1,578)
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	575	—
Other Deductions	—	—	—	—
Total Deductions	8,474	738	592	(779)
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 8,835	\$ 20,662	\$ 311	\$ 1,073

School Employees Fund (0908)	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)
\$ (5,070)	\$ 154	\$ 49	\$ 5,605	\$ 437,352	\$ 6,450	\$ 387
240,040	4,088	41	823	230,548	1,316	1,347
—	—	—	—	—	—	—
822	—	—	—	1,920	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(35)	—	—	—	251,047	44	—
—	—	—	—	10,625	—	—
—	—	—	—	7,762	—	—
—	170	—	—	50	—	—
240,827	4,258	41	823	501,952	1,360	1,347
91,480	(215,806)	50	1,149	187,038	2,646	1,323
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	217,985	—	—	136,716	—	—
(7)	—	—	—	21	—	—
—	—	—	—	—	133	—
—	227	—	—	—	—	—
91,473	2,406	50	1,149	323,775	2,779	1,323
\$ 144,284	\$ 2,006	\$ 40	\$ 5,279	\$ 615,529	\$ 5,031	\$ 411

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ —	\$ 11,919	\$ 186,052	\$ —
ADDITIONS				
Operating Income	506,305	3,167	41,405	158,277
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	16,604	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	3,184	3,366
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	506,305	3,167	61,193	161,643
DEDUCTIONS				
Operating Expenditures and Expenses	506,305	3,677	6,672	161,393
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	250
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	506,305	3,677	6,672	161,643
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ —	\$ 11,409	\$ 240,573	\$ —

State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Superfund Bond Trust Fund (0826)
\$ 21,382	\$ 3,707	\$ 1,606	\$ 6,467	\$ 216,117	\$ 3,445	\$ 33
258,369	2,303	1,481	144	173,753	4,041	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,061
(353)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>258,016</u>	<u>2,303</u>	<u>1,481</u>	<u>144</u>	<u>173,753</u>	<u>4,041</u>	<u>2,061</u>
262,425	59	—	21	291,768	4,438	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,084
(1)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>262,424</u>	<u>59</u>	<u>—</u>	<u>21</u>	<u>291,768</u>	<u>4,438</u>	<u>2,084</u>
\$ <u>16,974</u>	\$ <u>5,951</u>	\$ <u>3,087</u>	\$ <u>6,590</u>	\$ <u>98,102</u>	\$ <u>3,048</u>	\$ <u>10</u>

(Continued)

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

Year Ended June 30, 2005

(Amounts in thousands)

	Supplemental Contributions Program Fund (0259)	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Unallocated General Obligation Bond Commercial Paper Fund (0656)
FUND BALANCE (DEFICIT), JULY 1, 2004	\$ 20,321	\$ 2,115	\$ 4,177	\$ —
ADDITIONS				
Operating Income	551	—	14,626	—
Receipts From Federal Government	—	—	—	—
Income From Investments	73	88	—	—
Receipts From Depositors	1,726	28,483	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	(147)	93	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	2,001,029
Total Additions	2,350	28,424	14,719	2,001,029
DEDUCTIONS				
Operating Expenditures and Expenses	2,238	27,869	14,631	2,001,029
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(1)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	2,238	27,869	14,630	2,001,029
FUND BALANCE (DEFICIT), JUNE 30, 2005	\$ 20,433	\$ 2,670	\$ 4,266	\$ —

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

Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Voluntary Alliance Uniting Employers Fund * (0957)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ 9,774	\$ 1,538	\$ —	\$ 2,728	\$ —	\$ 65,743,547
—	1,389	—	—	276,502	41,720,848
—	—	—	—	—	909,816
—	53	—	241	—	491,078
903,550	—	—	283	—	39,331,629
—	—	—	—	—	243,159
64,185	—	—	—	—	4,462,860
3,285	—	—	(72)	—	29,181
—	—	—	—	—	30,084
—	—	—	—	—	6,648,070
971,020	1,442	—	452	276,502	93,866,725
—	1,777	—	165	251,551	53,688,523
295,926	—	—	—	—	36,975,325
—	—	—	—	—	245,074
721,749	—	—	—	—	1,374,853
(72,081)	(1,070)	—	(53)	—	(78,572)
—	—	—	—	—	600,901
—	—	—	—	—	81,713
945,594	707	—	112	251,551	92,887,817
\$ 35,200	\$ 2,273	\$ —	\$ 3,068	\$ 24,951	\$ 66,722,455

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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)

	1996	1997	1998
REVENUES	\$ 46,082,090	\$ 49,161,352	\$ 54,797,722
EXPENDITURES			
State Operations	11,687,680	12,151,508	14,042,107
Local Assistance	33,132,541	37,433,800	38,990,405
Capital Outlay	28,930	53,472	57,181
Total Expenditures	44,849,151	49,638,780	53,089,693
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	4,540,815	181,479	132,009
Transfers to Other Funds	(4,481,123)	(217,262)	(174,501)
Other Additions	61,429	49,325	154,355
Total Other Financing Sources (Uses)	121,121	13,542	111,863
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	1,354,060	(463,886)	1,819,892
FUND BALANCES			
Fund Balances (Deficit), July 1	(393,824)	1,073,851	639,843
Restatements			
Prior Year Revenue, Accrual Adjustments	(5,252)	(59,018)	(165,317)
Prior Year Expenditure, Accrual Adjustments	118,867	88,896	498,066
Adjustment to Prior Year Debt Service	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98)	—	—	—
Fund Balances (Deficit), July 1, Restated	(280,209)	1,103,729	972,592
Reserved for Encumbrances	450,821	442,479	478,684
Reserved for Unencumbered Balances of Continuing Appropriations	123,036	68,081	122,836
Reserved for School Loans	1,609,691	1,459,691	1,259,691
Special Fund for Economic Uncertainties	—	—	931,273
Unreserved-Undesignated, Available for Appropriation	(1,109,697)	(1,330,408)	—
Total Fund Balances (Deficit), June 30	\$ 1,073,851	\$ 639,843	\$ 2,792,484

* Increase is mainly due to tax amnesty revenue recognition.

1999	2000	2001	2002	2003	2004	2005
\$ 58,935,144	\$ 71,555,636	\$ 77,609,900	\$ 64,060,309	\$ 68,545,784	\$ 74,149,846	\$ 81,979,962
14,775,839	15,942,799	17,641,711	19,085,688	18,277,646	19,498,231	17,966,143
42,260,347	49,974,734	58,441,411	57,141,991	59,145,293	58,610,836	61,674,389
235,697	186,179	2,044,250	323,505	141,338	348,658	65,090
57,271,883	66,103,712	78,127,372	76,551,184	77,564,277	78,457,725	79,705,622
93,878	423,302	6,561,817	2,143,250	3,289,521	12,168,789	359,902
(996,571)	(203,818)	(6,324,088)	(301,158)	(369,955)	(279,013)	(203,917)
339,464	48,095	46,309	33,932	143,822	124,946	83,821
(563,229)	267,579	284,038	1,876,024	3,063,388	12,014,722	239,806
1,100,032	5,719,503	(233,434)	(10,614,851)	(5,955,105)	7,706,843	2,514,146
2,792,484	3,907,671	9,639,691	9,017,521	(2,109,760)	(7,536,235)	3,309,482
(147,156)	(204,610)	(158,787)	(729,794)	154,418	2,626,131	3,785,370
162,311	217,127	(229,949)	217,364	374,212	512,743	313,662
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,807,639	3,920,188	9,250,955	8,505,091	(1,581,130)	(4,397,361)	7,408,514
591,947	701,275	1,834,257	1,491,504	1,037,374	641,453	540,382
697,593	1,115,188	1,436,716	827,316	996,896	902,140	858,744
1,009,691	699,712	349,734	—	—	—	—
1,608,440	3,777,000	3,655,000	—	—	1,765,889	8,523,534
—	3,346,516	1,741,814	(4,428,580)	(9,570,505)	—	—
\$ 3,907,671	\$ 9,639,691	\$ 9,017,521	\$ (2,109,760)	\$ (7,536,235)	\$ 3,309,482	\$ 9,922,660

Governmental Cost Funds Schedule of Revenues by Source

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

	<u>1996</u>	<u>1997</u>	<u>1998</u>
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 142,627	\$ 144,851	\$ 143,931
Excise Tax on Distilled Spirits	126,600	126,214	127,016
Corporation (Income) Taxes	5,862,420	5,788,414	5,836,881
Cigarette Tax	666,779	665,415	644,297
Horse Racing Revenues	104,158	90,627	81,930
Inheritance, Estate, and Gift Taxes	659,338	599,255	780,197
Insurance Gross Premiums Tax	1,131,737	1,199,554	1,221,285
Trailer Coach License (In-Lieu) Fees	35,806	35,800	34,978
Motor Vehicle License (In-Lieu) Fees*	3,335,697	3,557,222	3,880,841
Motor Vehicle Fuel Tax – Gasoline	2,390,912	2,454,548	2,469,196
Motor Vehicle Fuel Tax – Diesel	366,377	370,041	384,650
Motor Vehicle Registration and Other Fees	1,637,816	1,667,333	1,744,755
Personal Income Tax	20,877,687	23,275,990	27,927,940
Retail Sales and Use Taxes	17,503,877	18,427,459	19,548,294
Retail Sales and Use Taxes – Realignment	1,584,436	1,684,284	1,783,397
Total Major Taxes and Licenses	<u>56,426,267</u>	<u>60,087,007</u>	<u>66,609,588</u>
MINOR REVENUES			
Regulatory Taxes and Licenses	1,758,454	1,796,003	1,872,196
Revenues From Local Agencies	484,520	521,267	333,752
Services to the Public	902,102	952,583	969,727
Use of Property and Money	639,155	635,300	656,927
Miscellaneous	575,241	532,541	600,097
Total Minor Revenues	<u>4,359,472</u>	<u>4,437,694</u>	<u>4,432,699</u>
TOTAL, ALL REVENUES	<u>\$ 60,785,739</u>	<u>\$ 64,524,701</u>	<u>\$ 71,042,287</u>

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

<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$ 145,083	\$ 147,199	\$ 150,630	\$ 152,298	\$ 150,322	\$ 166,107	\$ 156,612
128,029	134,967	137,820	140,329	140,242	146,719	157,639
5,724,237	6,638,898	6,899,322	5,333,030	6,803,583	7,019,225	8,670,065
976,512	1,216,651	1,150,869	1,102,806	1,055,505	1,081,587	1,085,721
61,185	44,130	42,360	42,247	40,509	40,767	38,491
890,490	928,146	934,709	890,627	647,372	397,849	213,036
1,253,972	1,299,777	1,496,556	1,595,846	1,879,784	2,114,979	2,232,954
34,284	28,422	26,337	15,372	17,888	21,066	23,974
3,730,813	3,315,500	3,314,891	1,927,780	1,959,105	2,063,047	2,142,364
2,602,822	2,617,830	2,679,717	2,828,024	2,728,134	2,824,076	2,834,532
422,404	451,864	462,425	467,879	474,378	500,807	531,609
1,845,277	1,919,323	1,945,314	1,893,643	1,988,417	2,342,670	2,716,325
30,894,865	39,578,237	44,618,532	33,051,107	32,713,830	36,403,312	42,912,861
21,008,445	23,400,703	24,338,838	23,796,013	24,898,686	26,506,353	30,002,426
1,882,248	2,125,085	2,277,235	2,208,508	2,279,070	2,442,269	2,635,664
71,600,666	83,846,732	90,475,555	75,445,509	77,776,825	84,070,833	96,354,273
2,037,814	2,120,691	2,387,179	4,395,716	3,534,211	4,013,641	4,742,005
285,536	350,246	547,660	611,778	1,039,230	1,090,871	1,053,631
1,093,493	1,126,090	1,178,196	1,253,776	1,379,949	1,582,547	1,683,363
697,816	1,107,240	1,520,815	775,729	575,970	487,173	756,394
516,026	1,176,787	928,371	1,248,467	4,213,098	4,297,204	2,339,061
4,630,685	5,881,054	6,562,221	8,285,466	10,742,458	11,471,436	10,574,454
\$ 76,231,351	\$ 89,727,786	\$ 97,037,776	\$ 83,730,975	\$ 88,519,283	\$ 95,542,269	\$ 106,928,727

Governmental Cost Funds Schedule of Expenditures by Function and Character

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

	<u>1996</u>	<u>1997</u>	<u>1998</u>
EXPENDITURES BY FUNCTION			
Legislative, Judicial, Executive			
Legislative	\$ 187,768	\$ 196,642	\$ 209,690
Judicial	704,112	716,712	766,932
Executive	691,264	961,025	919,606
State and Consumer Services	749,368	734,238	771,444
Business, Transportation, and Housing			
Business and Housing	243,185	115,089	136,558
Transportation	3,334,648	3,650,506	3,924,428
Technology, Trade and Commerce	51,280	63,789	62,235
Resources	1,179,481	1,310,074	1,323,860
Environmental Protection	505,206	507,156	605,584
Health and Human Services	17,275,117	17,987,919	18,059,611
Correctional Programs	3,638,672	3,606,674	3,901,296
Education			
Education K-12	16,773,927	19,916,015	21,574,341
Higher Education	5,844,282	6,599,573	7,022,658
Labor and Workforce Development	—	—	—
General Government			
General Administration	672,935	743,024	764,615
Tax Relief	474,179	454,509	453,030
Shared Revenues	3,346,240	3,690,512	3,892,036
Debt Service	2,153,682	2,048,475	1,979,211
Brown vs U.S. Department of Health and Human Services*	—	—	—
Other Statewide Expenditures	202,158	133,309	1,373,823
Expenditure Adjustment for Encumbrances	(7,691)	(190,609)	(162,630)
Credit for Overhead Services by General Fund	(130,016)	(147,019)	(125,678)
Statewide Indirect Cost Recoveries	(48,730)	(23,307)	(48,963)
TOTAL	<u>\$ 57,841,067</u>	<u>\$ 63,074,306</u>	<u>\$ 67,403,687</u>
EXPENDITURES BY CHARACTER			
State Operations	\$ 17,341,247	\$ 17,924,850	\$ 20,199,031
Local Assistance	39,973,320	44,686,447	46,666,925
Capital Outlay	526,500	463,009	537,731
TOTAL	<u>\$ 57,841,067</u>	<u>\$ 63,074,306</u>	<u>\$ 67,403,687</u>

* 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.

1999	2000	2001	2002	2003	2004	2005
\$ 219,814	\$ 232,323	\$ 262,370	\$ 265,312	\$ 276,462	\$ 284,894	\$ 408,427
1,346,131	1,372,681	1,478,710	1,633,518	2,524,446	2,634,409	2,881,680
958,189	1,241,219	1,352,128	1,371,891	1,283,297	1,329,557	1,361,910
829,745	856,096	950,192	1,100,942	955,054	946,584	1,025,817
136,893	156,499	601,053	240,237	184,573	235,742	196,209
4,462,905	5,549,520	4,417,139	6,052,926	3,712,133	6,077,810	6,819,308
130,796	488,489	140,833	81,832	50,335	10,262	—
1,695,323	1,858,844	3,349,003	2,284,269	1,993,957	2,100,200	2,247,498
600,060	689,678	869,539	993,144	762,052	749,988	788,805
19,616,132	21,806,291	24,204,531	26,563,743	27,420,865	26,793,410	30,223,891
4,181,474	4,412,542	4,952,927	5,242,369	5,614,849	5,246,381	6,769,319
22,783,975	26,356,838	28,720,596	28,078,228	27,611,356	28,696,655	32,118,886
7,838,117	8,553,343	9,655,954	9,945,193	9,951,749	9,487,413	9,985,180
—	—	—	—	250,616	239,051	319,984
859,703	982,923	1,294,587	2,475,564	1,830,280	3,580,718	(207,319)
450,213	1,840,129	4,655,826	3,028,703	4,446,940	3,782,731	665,597
4,151,197	3,677,687	4,385,429	5,528,996	2,784,970	2,664,766	1,691,964
1,988,176	2,072,960	2,270,649	2,432,942	2,067,815	2,103,756	3,390,651
—	—	—	96,000	—	48,000	48,000
891,070	580,307	635,475	476,170	526,863	777,833	775,848
(461,310)	(628,506)	(1,943,208)	(681,856)	2,365,728	363,473	(1,038,274)
(144,041)	(170,594)	(197,343)	(251,575)	(288,871)	(326,928)	(329,797)
(32,791)	(37,423)	(36,610)	(47,862)	(50,313)	(59,081)	(74,581)
\$ 72,501,771	\$ 81,891,846	\$ 92,019,780	\$ 96,910,686	\$ 96,275,156	\$ 97,767,624	\$ 100,069,003
\$ 21,092,849	\$ 22,864,874	\$ 24,850,286	\$ 27,994,343	\$ 26,241,065	\$ 28,208,541	\$ 28,798,080
50,734,442	58,369,828	66,087,018	67,993,721	69,043,191	68,086,507	70,216,800
674,480	657,144	1,082,476	922,622	990,900	1,472,576	1,054,123
\$ 72,501,771	\$ 81,891,846	\$ 92,019,780	\$ 96,910,686	\$ 96,275,156	\$ 97,767,624	\$ 100,069,003

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

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	<u>1996</u>	<u>1997</u>	<u>1998</u>
REVENUES	\$ 60,785,740	\$ 64,524,701	\$ 71,042,287
EXPENDITURES			
State Operations	17,341,251	17,924,850	20,199,031
Local Assistance	39,973,317	44,686,447	46,666,925
Capital Outlay	526,499	463,009	537,731
Total Expenditures	57,841,067	63,074,306	67,403,687
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	16,283,326	12,187,685	12,476,863
Transfers to Other Funds	(17,736,291)	(13,744,595)	(14,187,228)
Revenues Collected for Other Funds	44,737,950	47,875,659	53,784,704
Disbursements of Revenues Collected for Other Funds	(44,737,950)	(47,875,659)	(53,784,704)
Local Sales Taxes Collected	5,785,396	6,299,025	6,812,306
Distributions of Local Sales Taxes	(5,785,396)	(6,299,025)	(6,812,306)
Other Additions	7,662,500	7,891,815	8,859,468
Other Deductions	(7,592,631)	(7,775,029)	(8,508,588)
Total Other Financing Sources (Uses)	(1,383,096)	(1,440,124)	(1,359,485)
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	1,561,577	10,271	2,279,115
FUND BALANCES			
Fund Balances, July 1	2,687,735	4,588,172	4,749,748
Restatements			
Prior Year Revenue, Accrual Adjustments	64,682	(53,888)	(309,703)
Prior Year Expenditure, Accrual Adjustments	274,178	205,193	663,739
Prior Year Surplus Adjustments	—	—	—
Adjustment to Prior Year Debt Service	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98)	—	—	—
Fund Balances, July 1, Restated	3,026,595	4,739,477	5,103,784
Reserved for Encumbrances	1,622,513	1,813,126	1,974,668
Reserved for Unencumbered Balances of Continuing Appropriations	2,496,174	2,195,939	2,334,051
Other Reserves	1,609,698	1,475,510	1,278,315
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties	1,263,614	1,275,357	2,346,770
Unreserved-Undesignated, Available for Appropriation	(2,403,827)	(2,010,184)	(550,905)
Total Fund Balances, June 30	\$ 4,588,172	\$ 4,749,748	\$ 7,382,899

* Beginning fund balances restated due to fund reclassifications.

<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
\$ 76,231,351	\$ 89,727,786	\$ 97,037,776	\$ 83,730,975	\$ 88,519,283	\$ 95,542,269	\$ 106,928,727
21,092,849	22,864,874	24,850,286	27,994,343	26,241,065	28,208,541	28,798,080
50,734,442	58,369,828	66,087,018	67,993,721	69,043,191	68,086,507	70,216,800
674,480	657,144	1,082,476	922,622	990,900	1,472,576	1,054,123
72,501,771	81,891,846	92,019,780	96,910,686	96,275,156	97,767,624	100,069,003
14,608,523	15,442,823	22,849,088	18,809,024	19,769,314	29,988,350	19,141,594
(16,415,989)	(17,332,771)	(24,699,894)	(19,865,196)	(21,687,939)	(20,962,848)	(21,818,953)
58,154,931	70,013,321	75,655,516	62,657,197	64,886,345	70,236,744	80,072,484
(58,154,931)	(70,013,321)	(75,655,516)	(62,657,197)	(64,886,345)	(70,236,744)	(80,072,484)
7,107,827	8,004,810	8,655,568	8,298,836	8,479,376	9,015,857	8,816,558
(7,107,827)	(8,004,810)	(8,655,568)	(8,298,836)	(8,479,376)	(9,015,857)	(8,816,558)
10,106,013	10,169,775	12,237,391	12,745,839	13,893,949	15,908,140	14,477,426
(9,591,272)	(9,849,409)	(11,927,887)	(11,844,308)	(13,780,709)	(16,827,238)	(17,950,409)
(1,292,725)	(1,569,582)	(1,541,302)	(154,641)	(1,805,385)	8,106,404	(6,150,342)
2,436,855	6,266,358	3,476,694	(13,334,352)	9,561,258	5,881,049	709,382
7,414,941	9,941,163	16,097,893 *	19,380,509	6,983,572 *	(1,704,035) *	10,148,625 *
(220,988)	(401,868)	(198,580)	(1,314,948)	372,512	5,284,071	7,669,796
310,355	306,280	4,502	2,160,519	503,099	709,156	525,196
—	—	—	—	—	—	—
—	—	—	—	—	—	—
7,504,308	9,845,575	15,903,815	20,226,080	7,859,183	4,289,192	18,343,617
2,437,066	3,065,571	5,008,710	5,690,554	3,324,830	2,961,372	3,999,610
3,125,004	3,655,798	3,711,015	4,646,248	4,271,758	3,805,935	4,298,496
1,009,691	727,178	349,734	—	—	—	—
3,411,038	6,093,318	8,599,965	2,562,453	2,574,130	5,139,161	12,973,947
(41,636)	2,570,068	1,711,085	(6,007,527)	(11,872,793)	(1,736,227)	(2,219,054)
\$ 9,941,163	\$ 16,111,933	\$ 19,380,509	\$ 6,891,728	\$ (1,702,075)	\$ 10,170,241	\$ 19,052,999

Governmental Cost Funds Detailed Statement of Revenues

Year Ended June 30, 2005

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 156,612	\$ —	\$ 156,612
Excise Tax on Distilled Spirits	157,639	—	157,639
Corporation (Income) Taxes	8,670,065	—	8,670,065
Cigarette Tax	119,055	966,666	1,085,721
Horse Racing Revenues	2,655	35,836	38,491
Inheritance Tax	768	—	768
Estate Tax	212,268	—	212,268
Gift Tax	—	—	—
Insurance Gross Premiums Tax	2,232,954	—	2,232,954
Trailer Coach License (In-Lieu) Fees	21,586	2,388	23,974
Motor Vehicle License (In-Lieu) Fees	—	2,142,364	2,142,364
Motor Vehicle Fuel Tax – Gasoline	—	2,834,532	2,834,532
Motor Vehicle Fuel Tax – Diesel	—	531,609	531,609
Motor Vehicle Registration and Other Fees	—	2,716,325	2,716,325
Personal Income Tax	42,738,009	174,852	42,912,861
Retail Sales and Use Taxes	25,758,635	4,243,791	30,002,426
Retail Sales and Use Taxes – Realignment	—	2,635,664	2,635,664
TOTAL MAJOR TAXES AND LICENSES	80,070,246	16,284,027	96,354,273
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utility Commission Fees	—	76,216	76,216
Liquor License Fees	—	45,362	45,362
Genetic Disease Counseling	—	69,868	69,868
Energy Resources Surcharge	—	569,116	569,116
Other Regulatory Taxes	6,576	88,813	95,389
General Fish and Game Licenses, Tags, and Permits	—	77,711	77,711
Other Regulatory Licenses and Permits	186,145	2,216,005	2,402,150
Teacher Credential Fees	—	16,659	16,659
Insurance Company Fees and Penalties	—	53,786	53,786
Division of Real Estate License Fees	—	49,749	49,749
Beverage Container Redemption Fees	—	895,218	895,218
Hazardous Waste Control Fees	—	64,720	64,720
Insurance Department Fees and Assessments	—	126,711	126,711
Universal Telephone Service Tax	—	—	—
Other	1,166	198,182	199,348
Total Regulatory Taxes and Licenses	193,887	4,548,116	4,742,003

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	38,217	38,217
Penalties on Traffic Violations	—	92,864	92,864
Penalties on Felony Convictions	—	58,078	58,078
Fingerprint Identification Card Fees	—	57,741	57,741
Trial Court Funding Revenues	—	—	—
Other	307,763	498,967	806,730
Total Revenue From Local Agencies	307,763	745,867	1,053,630
Services to the Public			
Pay Patients Board Charges	19,165	—	19,165
State Beach and Park Service Fees	—	78,561	78,561
Emergency Telephone Users Surcharge	—	128,462	128,462
Receipts From Health Care Deposit Fund	8,000	—	8,000
California State University Fees	—	1,098,108	1,098,108
General Fees – Secretary of State	28	27,055	27,083
Personalized License Plates	—	46,344	46,344
Other	9,367	268,273	277,640
Total Services to the Public	36,560	1,646,803	1,683,363
Use of Property and Money			
Income From Pooled Money Investments	232,012	171	232,183
Income From Surplus Money Investments	4,790	145,385	150,175
Federal Lands Royalties	—	12,216	12,216
Rentals of State Property	8,715	40,986	49,701
State Lands Royalties	174,918	15,929	190,847
Other	38,459	82,812	121,271
Total Use of Property and Money	458,894	297,499	756,393
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	82,741	82,741
Sale of Fixed Assets	21,702	93,237	114,939
Revenue – Abandoned Property	687,607	12,455	700,062
Miscellaneous Revenue	138,163	311,551	449,714
Penalties and Interest on Personal Income Tax	—	14,083	14,083
Uninsured Motorist Fees	2,493	637	3,130
Other Revenue – Cost Recoveries	332	31,134	31,466
Penalty Assessments	48,699	876,857	925,556
Other	13,616	3,758	17,374
Total Miscellaneous	912,612	1,426,453	2,339,065
TOTAL MINOR REVENUES	1,909,716	8,664,738	10,574,454
TOTAL REVENUES	\$ 81,979,962	\$ 24,948,765	\$ 106,928,727

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2005
(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	\$ 91,308	\$ (318)	\$ 90,990	\$ 90,990	\$ —	\$ —	—
Assembly	123,904	111,379	235,283	235,283	—	—	—
Legislative Joint Expenses	—	(31)	(31)	—	—	—	—
Total Legislature	215,212	111,030	326,242	326,242	—	—	—
Legislative Counsel Bureau	82,184	—	82,184	82,184	—	—	—
Total Legislative	297,396	111,030	408,426	408,426	—	—	—
Judicial							
Judiciary	314,901	24,968	339,869	325,935	13,548	—	386
Commission on Judicial Performance	3,875	—	3,875	3,875	—	—	—
Contributions to Judges' Retirement Fund	146,831	—	146,831	1,792	145,039	—	—
State Trial Court Funding	1,299,627	1,091,478	2,391,105	—	2,391,105	—	—
Total Judicial	1,765,234	1,116,446	2,881,680	331,602	2,549,692	—	386
Executive/Governor							
Governor's Office	18,043	—	18,043	18,043	—	—	—
Secretary for State and Consumer Services	696	—	696	696	—	—	—
Secretary for Business, Transportation, and Housing	6,164	1,407	7,571	7,571	—	—	—
Secretary of California Health and Human Services Agency	4,011	—	4,011	4,011	—	—	—
Secretary for Resources	—	12,652	12,652	12,652	—	—	—
Secretary for Youth and Adult Correctional Agency	2,365	—	2,365	2,365	—	—	—
Office of the Inspector General	7,120	—	7,120	7,120	—	—	—
Secretary for Environmental Protection	1,325	2,549	3,874	3,874	—	—	—
Office of Planning and Research	4,410	520	4,930	4,930	—	—	—
Office of Emergency Services	123,903	19,089	142,992	40,301	102,691	—	—
Total Executive/Governor	168,037	36,217	204,254	101,563	102,691	—	—
Executive/Constitutional Offices							
Office of the Lieutenant Governor	2,689	—	2,689	2,689	—	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Department of Justice	326,943	128,488	455,431	449,275	6,156	—
State Controller	72,683	7,077	79,760	79,711	49	—
Department of Insurance	—	178,024	178,024	135,173	42,851	—
California Gambling Control Commission	—	36,384	36,384	6,609	29,775	—
State Board of Equalization	193,998	123,376	317,374	317,374	—	—
Secretary of State	37,292	31,002	68,294	68,292	2	—
State Treasurer	3,840	735	4,575	4,575	—	—
Scholarshare Investment Board	9,428	—	9,428	1,010	8,418	—
California Debt and Investment Advisory Commission	—	1,800	1,800	1,800	—	—
California Debt Limit Allocation Committee	—	1,019	1,019	1,019	—	—
California Industrial Development Financing Advisory Commission .	—	177	177	177	—	—
California Tax Credit Allocation Committee	—	2,701	2,701	2,563	138	—
Total Executive/Constitutional Offices	646,873	510,783	1,157,656	1,070,267	87,389	—
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	2,877,540	1,774,476	4,652,016	1,911,858	2,739,772	386
STATE AND CONSUMER SERVICES						
California Science Center	12,441	3,549	15,990	15,990	—	—
California African-American Museum	1,973	—	1,973	1,973	—	—
Department of Consumer Affairs Regulatory Boards	—	183,309	183,309	183,112	197	—
Board of Dentistry	—	(935)	(935)	(935)	—	—
Board of Medical Quality Assurance of the State of California	—	(1,000)	(1,000)	(1,000)	—	—
Acupuncture Board	—	(49)	(49)	(49)	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	377	137,491	137,868	137,868	—	—
Department of Fair Employment and Housing	13,618	—	13,618	13,618	—	—
Fair Employment and Housing Commission	1,079	—	1,079	1,079	—	—
Franchise Tax Board	473,824	13,994	487,818	487,818	—	—
Department of General Services – Headquarters	14,280	167,963	182,243	89,844	92,399	—
State Personnel Board	3,902	—	3,902	3,901	1	—
TOTAL STATE AND CONSUMER SERVICES	521,494	504,322	1,025,816	933,219	92,597	—
BUSINESS, TRANSPORTATION, AND HOUSING						
Business and Housing						
Department of Alcoholic Beverage Control	—	40,915	40,915	39,419	1,496	—
Alcoholic Beverage Control Appeals Board	—	887	887	887	—	—
Department of Financial Institutions	—	22,340	22,340	22,340	—	—
Department of Corporations	—	27,190	27,190	27,190	—	—
Department of Housing and Community Development	13,956	20,411	34,367	25,075	9,292	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2005
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Office of Real Estate Appraisers	—	2,999	2,999	2,999	—	—	—
Department of Real Estate	—	31,726	31,726	31,726	—	—	—
Department of Managed Health Care	—	35,785	35,785	35,785	—	—	—
Total Business and Housing	13,956	182,253	196,209	185,421	10,788	—	—
Transportation							
California Transportation Commission	—	1,588	1,588	1,588	—	—	—
Special Transportation Program	—	117,365	117,365	—	117,365	—	—
Department of Transportation	—	4,691,670	4,691,670	2,289,440	495,469	1,906,761	—
High-Speed Rail Authority	—	1,122	1,122	1,122	—	—	—
Office of Traffic Safety	—	396	396	396	—	—	—
Department of the California Highway Patrol	—	1,280,240	1,280,240	1,278,785	—	1,455	—
Department of Motor Vehicles	—	726,927	726,927	723,369	—	3,558	—
Total Transportation	—	6,819,308	6,819,308	4,294,700	612,834	1,911,774	—
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING	13,956	7,001,561	7,015,517	4,480,121	623,622	1,911,774	—
RESOURCES							
Special Resources Programs	—	4,382	4,382	200	4,182	—	—
California Tahoe Conservancy	—	3,149	3,149	2,967	125	57	—
California Conservation Corps	23,749	28,032	51,781	51,781	—	—	—
Energy Resources Conservation and Development Commission	—	214,205	214,205	212,666	1,539	—	—
Colorado River Board of California	(8)	—	(8)	(8)	—	—	—
Department of Conservation	3,941	891,915	895,856	895,856	—	—	—
Department of Forestry and Fire Protection	504,874	6,964	511,838	511,758	—	80	—
State Lands Commission	8,967	9,468	18,435	18,435	—	—	—
Department of Fish and Game	37,026	135,842	172,868	171,291	1,380	197	—
Wildlife Conservation Board	100	20,347	20,447	1,369	—	19,078	—
Department of Boating and Waterways	—	294	294	—	294	—	—
California Coastal Commission	9,789	1,301	11,090	10,302	788	—	—
State Coastal Conservancy	—	10,431	10,431	144	—	10,287	—
Native American Heritage Commission	519	—	519	519	—	—	—
Department of Parks and Recreation	87,343	191,859	279,202	250,611	18,895	9,696	—
Santa Monica Mountains Conservancy	—	158	158	158	—	—	—
San Francisco Bay Conservation and Development Commission	3,191	—	3,191	3,191	—	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
San Joaquin River Conservancy	—	235	235	250	—	(15)	
Baldwin Hills Conservancy	—	300	300	300	—	—	
Delta Protection Commission	—	144	144	144	—	—	
San Diego River Conservancy	—	490	490	490	—	—	
Coachella Valley Mountains Conservancy	—	265	265	265	—	—	
Department of Water Resources	30,821	8,976	39,797	37,592	(443)	2,648	
California Bay-Delta Authority	8,403	—	8,403	8,403	—	—	
TOTAL RESOURCES	718,715	1,528,782	2,247,497	2,178,709	26,760	42,028	
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY							
State Air Resources Board	2,228	147,803	150,031	139,920	10,111	—	
California Integrated Waste Management Board	—	120,456	120,456	96,462	23,994	—	
Department of Pesticide Regulation	1	52,344	52,345	38,102	14,243	—	
State Water Resources Control Board	27,562	310,075	337,637	343,050	(5,413)	—	
Department of Toxic Substances Control	21,602	94,581	116,183	118,083	(1,900)	—	
Office of Environmental Health Hazard Assessment	7,344	4,809	12,153	12,153	—	—	
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	58,737	730,068	788,805	747,770	41,035	—	
HEALTH AND HUMAN SERVICES							
Emergency Medical Services Authority	10,670	1,375	12,045	2,270	9,775	—	
Office of Statewide Health Planning and Development	120	47,642	47,762	43,877	3,885	—	
Department of Aging	35,004	1,778	36,782	3,763	33,019	—	
Department of Alcohol and Drug Programs	237,094	2,928	240,022	13,101	226,921	—	
California Children and Families Commission	—	557,997	557,997	3,941	554,056	—	
Department of Health Services	12,238,993	459,889	12,698,882	429,938	12,268,744	200	
California Medical Assistance Commission	1,138	—	1,138	1,138	—	—	
Managed Risk Medical Insurance Board	298,439	91,446	389,885	3,154	386,731	—	
Department of Developmental Services							
Department of Developmental Services – Headquarters	1,694,743	1,597	1,696,340	43,445	1,652,895	—	
Agnews State Hospital	55,409	—	55,409	55,409	—	—	
Fairview State Hospital	73,643	—	73,643	73,643	—	—	
Frank D. Lanterman State Hospital	74,139	—	74,139	74,139	—	—	
Porterville State Hospital	73,765	—	73,765	73,765	—	—	
Sonoma State Hospital	64,808	—	64,808	64,808	—	—	
Department of Developmental Services – Unallocated							
Northern California Facility – Yuba City	10,527	—	10,527	10,527	—	—	
Southern California Facility – Cathedral City	10,314	—	10,314	10,314	—	—	
Total Department of Developmental Services	2,057,348	1,597	2,058,945	406,050	1,652,895	—	

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2005
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Department of Mental Health						
Department of Mental Health – Headquarters	359,155	18,139	377,294	69,935	307,359	—
Atascadero State Hospital	162,301	1,977	164,278	164,154	—	124
Metropolitan State Hospital	95,171	—	95,171	95,171	—	—
Napa State Hospital	146,207	—	146,207	146,332	—	(125)
Patton State Hospital	184,240	—	184,240	184,240	—	—
Coalinga Secure Treatment Facility	22,826	—	22,826	22,826	—	—
Salinas Valley State Prison Treatment Facility	2,194	—	2,194	2,194	—	—
Total Department of Mental Health	972,094	20,116	992,210	684,852	307,359	(1)
Department of Community Services and Development	1,395	—	1,395	80	1,315	—
Department of Rehabilitation	45,988	—	45,988	45,988	—	—
Department of Child Support Services	285,736	—	285,736	33,269	252,467	—
Department of Social Services	8,583,238	23,354	8,606,592	96,069	8,510,523	—
State-Local Realignment	—	4,248,512	4,248,512	—	4,248,512	—
TOTAL HEALTH AND HUMAN SERVICES	24,767,257	5,456,634	30,223,891	1,767,490	28,456,202	199
YOUTH AND ADULT CORRECTIONAL AGENCY						
Corrections – Corcoran Region	638,472	—	638,472	638,472	—	—
Corrections – El Centro Region	458,661	—	458,661	458,661	—	—
Corrections – Bakersfield Region	648,024	—	648,024	648,024	—	—
Corrections – Sacramento Region	520,537	—	520,537	520,537	—	—
Corrections – North Coast Region	664,187	—	664,187	664,187	—	—
Corrections – Central Coast Region	818,502	—	818,502	818,502	—	—
Corrections – Southern California Region	578,483	—	578,483	578,483	—	—
Corrections – Central Valley Region	364,900	—	364,900	364,900	—	—
Department of Corrections – Headquarters	1,483,688	—	1,483,688	1,410,371	49,895	23,422
Board of Corrections	136,413	2,491	138,904	5,338	133,566	—
Board of Prison Terms	63,821	—	63,821	63,821	—	—
Youth Authority – Headquarters Region	71,698	—	71,698	66,977	2,048	2,673
Department of Youth Authority – Headquarters	473	—	473	122	(74)	425
Youth Authority – Northern Region	183,309	—	183,309	183,309	—	—
Youth Authority – Southern Region	134,531	—	134,531	134,531	—	—

	Classification by Fund Type		Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Commission on Peace Officers Standards and Training	1,128	—	1,128	1,128	—	—
TOTAL YOUTH AND ADULT CORRECTIONAL AGENCY .	6,766,827	2,491	6,769,318	6,557,363	185,435	26,520
EDUCATION						
K-12 Education						
Department of Education – Headquarters	30,766,505	23,764	30,790,269	43,983	30,746,286	—
California School for the Blind	10,314	—	10,314	10,314	—	—
California School for the Deaf – Fremont	28,195	—	28,195	28,195	—	—
California School for the Deaf – Riverside	26,427	—	26,427	26,427	—	—
Diagnostic Centers	10,564	—	10,564	10,564	—	—
California State Library	48,284	877	49,161	13,138	36,023	—
Education Audit Appeals Panel	616	—	616	616	—	—
California State Summer School for the Arts	760	—	760	760	—	—
Contributions to Teachers' Retirement Fund	1,148,792	—	1,148,792	—	1,148,792	—
School Facilities Aid Program	5,832	(939)	4,893	36	4,857	—
Commission on Teacher Credentialing	31,814	17,081	48,895	17,081	31,814	—
Total K-12 Education	32,078,103	40,783	32,118,886	151,114	31,967,772	—
Higher Education						
Board of Governors of the California Community Colleges	3,045,237	1,750	3,046,987	8,917	3,038,070	—
California Postsecondary Education Commission	2,050	—	2,050	2,050	—	—
University of California	2,728,601	33,318	2,761,919	2,761,919	—	—
Hastings College of Law	6,911	—	6,911	6,911	—	—
Trustees of the California State University – Unallocated	—	—	—	—	—	—
Trustees of the California State University – Fiscal Management	182,704	1,113	183,817	183,817	—	—
California State College, Bakersfield	54,835	18,638	73,473	73,473	—	—
California State College, San Bernardino	87,229	41,586	128,815	128,815	—	—
California State College, Stanislaus	51,971	19,838	71,809	71,809	—	—
California State University, Chico	103,383	44,579	147,962	147,962	—	—
California State University, Dominguez Hills	64,519	31,494	96,013	96,013	—	—
California State University, Fresno	128,502	52,133	180,635	180,635	—	—
California State University, Fullerton	144,433	87,820	232,253	232,253	—	—
California State University, East Bay	78,233	40,639	118,872	118,872	—	—
California State University, Humboldt	66,391	21,177	87,568	87,568	—	—
California State University, Long Beach	170,015	99,615	269,630	269,630	—	—
California State University, Los Angeles	111,864	57,093	168,957	168,957	—	—
California State University, Maritime Academy	16,943	2,831	19,774	19,774	—	—
California State University, Monterey Bay	44,556	9,441	53,997	53,997	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2005
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California State University, Northridge	163,798	84,152	247,950	247,950	—	—
California State Polytechnic University, Pomona	127,159	55,375	182,534	182,534	—	—
California State University, Sacramento	142,746	64,454	207,200	207,200	—	—
California State University, San Diego	184,247	96,620	280,867	280,867	—	—
California State University, San Francisco	138,057	88,563	226,620	226,620	—	—
California State University, San Jose	146,284	75,895	222,179	222,179	—	—
California State Polytechnic University, San Luis Obispo	125,347	59,834	185,181	185,181	—	—
California State University, Sonoma	53,077	21,292	74,369	74,369	—	—
California State University, San Marcos	52,951	17,499	70,450	70,450	—	—
California State University, Channel Islands	33,315	4,660	37,975	37,975	—	—
Student Aid Commission	598,411	—	598,411	22	598,389	—
Total Higher Education	8,853,769	1,131,409	9,985,178	6,348,719	3,636,459	—
TOTAL EDUCATION	40,931,872	1,172,192	42,104,064	6,499,833	35,604,231	—
LABOR AND WORKFORCE DEVELOPMENT						
Employment Development Department	19,302	73,696	92,998	92,998	—	—
Agricultural Labor Relations	4,891	—	4,891	4,891	—	—
Department of Industrial Relations	61,275	160,820	222,095	222,095	—	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	85,468	234,516	319,984	319,984	—	—
GENERAL GOVERNMENT						
General Administration						
Office of Criminal Justice Planning	(26)	—	(26)	—	(26)	—
Commission on Peace Officer Standards and Training	—	49,141	49,141	31,525	17,616	—
State Public Defender	11,244	—	11,244	11,244	—	—
Payment to Counties for Costs of Homicide Trials	3,062	—	3,062	3,062	—	—
California Arts Council	1,139	884	2,023	2,023	—	—
Public Employment Relations Board	4,742	—	4,742	4,742	—	—
Department of Personnel Administration	37,349	6,689	44,038	44,038	—	—
California Citizen Compensation Committee	3	—	3	3	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Board of Chiropractic Examiners	—	2,330	2,330	2,330	—	—	
Board of Pilot Commissioners for Bays of San Francisco, San Pablo and Suisun	—	1,204	1,204	1,204	—	—	
California Horse Racing Board	—	8,398	8,398	8,398	—	—	
Department of Food and Agriculture	96,498	137,334	233,832	152,721	74,157	6,954	
Fair Political Practices Commission	6,092	—	6,092	6,092	—	—	
Public Utilities Commission	11,686	1,123,751	1,135,437	1,135,437	—	—	
Seismic Safety Commission	—	918	918	918	—	—	
California Victim Compensation and Government Claims Board	(20)	78,268	78,248	78,248	—	—	
Electricity Oversight Board	—	2,761	2,761	2,761	—	—	
Milton Marks Commission on California State Government Organization and Economy	943	—	943	943	—	—	
Commission on the Status of Women	426	—	426	426	—	—	
California Law Revision Commission	531	—	531	531	—	—	
Commission on Uniform State Laws	99	—	99	99	—	—	
Bureau of State Audits	12,205	2	12,207	12,207	—	—	
Department of Finance	31,644	—	31,644	31,644	—	—	
Commission on State Mandates	1,325	—	1,325	1,325	—	—	
Office of Administrative Law	1,823	—	1,823	1,823	—	—	
Military Department	43,943	40	43,983	31,785	—	12,198	
Department of Veterans Affairs Veterans Home of California – Headquarters	7,813	491	8,304	5,484	2,820	—	
Veterans Home of California – Yountville	38,203	—	38,203	38,203	—	—	
Veterans Home of California – Barstow	9,637	—	9,637	9,637	—	—	
Veterans Home of California – Chula Vista	12,891	—	12,891	12,891	—	—	
Total Department of Veterans Affairs	68,544	491	69,035	66,215	2,820	—	
Vietnam Veterans Memorial Commission	—	30	30	30	—	—	
Total General Administration	333,252	1,412,241	1,745,493	1,631,774	94,567	19,152	
Tax Relief General Tax Relief	665,597	—	665,597	—	665,597	—	
Total Tax Relief	665,597	—	665,597	—	665,597	—	
Local Government Aid (Subventions) Local Government Financing, Proposition 13 Fiscal Relief	282,726	—	282,726	—	282,726	—	
Shared Revenues Apportionment of Off-Highway License Fees	—	2,217	2,217	—	2,217	—	

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2005
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Apportionment of Motor Vehicle License Fees (In-Lieu)	—	245,562	245,562	—	245,562	—	
Apportionment of Tideland Revenues	384	—	384	—	384	—	
Apportionment of Motor Vehicle Fuel Tax (HUT)	—	1,158,498	1,158,498	18,089	1,140,409	—	
Apportionment of Geothermal Resources	—	2,577	2,577	—	—	—	
Total Shared Revenues	384	1,408,854	1,409,238	20,666	1,388,572	—	
Total Local Government Aid (Subventions)	283,110	1,408,854	1,691,964	20,666	1,671,298	—	
Debt Service							
Payment of Interest on Pooled Money Investment Loans	1,640	—	1,640	1,640	—	—	
General Obligation Bonds and Commercial Paper	3,030,884	—	3,030,884	3,030,884	—	—	
Economic Recovery Financing Committee	—	268,460	268,460	268,460	—	—	
Payment of Interest on General Fund Loans	84,414	—	84,414	84,414	—	—	
Interest Payments to Federal Governments	5,168	85	5,253	5,253	—	—	
Total Debt Service	3,122,106	268,545	3,390,651	3,390,651	—	—	
Statewide Expenditure and Savings							
Health and Dental Benefits for Annuitants	800,404	—	800,404	800,404	—	—	
Board of Control Equity Claims	1,387	526	1,913	1,913	—	—	
Judgments, Settlements, and Tort Liability Claims	56,487	111	56,598	56,598	—	—	
Unallocated Capital Outlay	600	—	600	600	—	—	
General Fund Deficit Recovery Payments	(2,012,000)	—	(2,012,000)	(2,012,000)	—	—	
Reserve for Encumbrance	101,071	(1,139,344)	(1,038,273)	(64,934)	(26,802)	(946,537)	
Brown vs. US Dept. of Health and Human Services	48,000	—	48,000	48,000	—	—	
Statewide General Administration Expenditures (Pro Rata)	(336,313)	6,517	(329,796)	(330,999)	1,203	—	
Various	110	1	111	111	—	—	
Miscellaneous	(25,474)	888	(24,586)	(62,806)	38,220	—	
General Fund Credits From Federal Funds	(74,581)	—	(74,581)	(74,581)	—	—	
Total Statewide Expenditure and Savings	(1,440,309)	(1,131,301)	(2,571,610)	(1,637,694)	12,621	(946,537)	
TOTAL GENERAL GOVERNMENT	2,963,756	1,958,339	4,922,095	3,405,397	2,444,083	(927,385)	
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 79,705,622	\$ 20,363,381	\$ 100,069,003	\$ 28,801,744	\$ 70,213,737	\$ 1,053,522	

(Concluded)



Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2005

(Amounts in thousands)

	Bonds Outstanding June 30, 2004	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	\$ 219,360	\$ 169,870
California Library Construction and Renovation	51,010	28,710
California Park and Recreational Facilities	113,490	—
California Parklands	23,390	—
California Safe Drinking Water	161,645	125
California Stem Cell Research and Cures	—	—
California Wildlife, Coastal, and Park Land Conservation	385,350	—
Children's Hospital	—	—
Class-Size Reduction Public Education Facilities	8,440,055	1,281,215
Clean Air and Transportation Improvement	1,351,840	130,830
Clean Water	83,290	—
Clean Water and Water Conservation	27,230	—
Clean Water and Water Reclamation	45,975	—
Community Parklands	37,445	—
County Correctional Facility Capital Expenditure	194,455	—
County Correctional Facility Capital Expenditure and Youth Facility	296,320	19,785
County Jail Capital Expenditure	83,800	—
Earthquake Safety and Public Building Rehabilitation	204,750	31,000
Fish and Wildlife Habitat Enhancement	25,085	—
Higher Education Facilities	1,293,195	74,130
Housing and Emergency Shelter Trust Fund	—	14,875
Housing and Homeless	6,400	—
Kindergarten-University Public Education Facilities	8,015,255	1,636,045
Lake Tahoe Acquisitions	23,590	—
New Prison Construction	833,875	14,170
Passenger Rail and Clean Air	585,825	5,470
Public Education Facilities	2,570,040	486,425
Safe, Clean, Reliable Water Supply	564,510	90,540
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	444,570	316,195
Safe Neighborhood Parks	928,620	193,905
School Building and Earthquake	29,320	—
School Facilities	3,438,846	114,155
Seismic Retrofit	1,661,865	149,725
Senior Center	5,000	—
State School Building Lease-Purchase	354,150	—
State, Urban, and Coastal Parks	12,630	—
Veterans' Home	—	3,080
Voting Modernization	—	62,630
Water Conservation	37,210	1,975
Water Conservation and Water Quality	65,520	—
Water Security, Clean Drinking Water, Coastal and Beach Protection	413,645	90,655
Total, Non-Self-Liquidating Bonds	33,028,556	4,915,510
SELF-LIQUIDATING BONDS		
California Water Resources Development	777,610	—
Economic Recovery	10,896,080	—
Hazardous Substance Cleanup	5,000	—
Veterans Farm and Home Building	1,433,190	221,475
Total, Self-Liquidating Bonds	13,111,880	221,475
Total, Bonded Debt	\$ 46,140,436	\$ 5,136,985

Interest	Redemption	Bonds Outstanding June 30, 2005	Authorized and Unissued	Commercial Paper Authorized
\$ 13,769	\$ 2,105	\$ 387,125	\$ 1,030,130	\$ 1,180,640
3,165	3,840	75,880	238,545	80,790
7,102	17,850	95,640	1,100	—
1,410	4,525	18,865	—	—
9,238	15,635	146,135	2,500	6,975
—	—	—	2,800,000	200,000
22,342	31,265	354,085	7,330	—
—	—	—	161,430	588,570
427,157	1,220,240	8,501,030	—	173,460
69,463	177,855	1,304,815	15,630	197,285
5,177	10,855	72,435	—	—
1,714	7,090	20,140	—	—
2,475	2,085	43,890	—	—
2,400	4,735	32,710	—	—
12,371	23,250	171,205	—	—
16,255	42,860	273,245	—	—
5,567	25,250	58,550	—	—
10,548	17,255	218,495	—	34,940
1,584	3,985	21,100	—	—
71,215	176,810	1,190,515	18,805	980
372	—	14,875	1,120,000	965,125
375	435	5,965	—	—
371,245	51,015	9,600,285	1,989,524	13,709,176
1,511	4,405	19,185	—	—
49,707	126,410	721,635	298	9,782
32,274	55,615	535,680	—	—
123,153	569,210	2,487,255	8,700	48,230
28,423	37,940	617,110	—	336,430
26,123	24,115	736,650	487,949	709,659
49,361	15,675	1,106,850	528,805	431,110
1,590	1,335	27,985	—	—
184,553	354,289	3,198,712	—	24,224
81,709	164,620	1,646,970	—	172,870
325	2,500	2,500	—	—
23,733	71,500	282,650	—	—
700	1,190	11,440	—	—
77	—	3,080	5,000	41,920
1,314	18,750	43,880	45,000	92,370
1,997	1,515	37,670	—	9,525
3,808	4,565	60,955	27,600	—
21,891	6,155	498,145	2,107,900	827,800
1,687,193	3,298,729	34,645,337	10,596,246	19,841,861
33,309	46,320	731,290	167,600	—
256,296	—	10,896,080	4,103,920	—
236	2,500	2,500	—	—
86,683	298,350	1,356,315	485,585	—
376,524	347,170	12,986,185	4,757,105	—
\$ 2,063,717	\$ 3,645,899	\$ 47,631,522	\$ 15,353,351	\$ 19,841,861

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2005
(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2006	\$ 21,871	\$ 18,808	\$ 22,386	\$ 5,590
2007	21,781	17,931	17,840	2,858
2008	23,147	5,562	16,980	2,723
2009	24,581	5,392	16,138	2,585
2010	24,624	5,956	12,281	2,450
2011	24,648	6,816	9,794	2,315
2012	36,839	5,792	7,235	1,168
2013	23,454	3,881	2,496	498
2014	23,497	2,590	1,971	480
2015	20,556	2,315	1,905	462
2016	19,948	2,259	1,839	444
2017	19,934	2,519	1,871	426
2018	19,907	2,436	1,800	408
2019	20,564	2,428	1,740	391
2020	33,319	2,696	1,671	376
2021	46,853	2,205	1,602	360
2022	52,713	1,663	1,338	344
2023	18,641	1,782	1,303	396
2024	19,292	1,482	911	55
2025	22,113	1,445	716	52
2026	20,589	1,428	512	—
2027	20,529	1,010	237	—
2028	42,931	867	226	—
2029	17,942	1,171	—	—
2030	23,449	719	—	—
2031	38,813	722	—	—
2032	20,439	929	—	—
2033	21,771	1,059	—	—
2034	15,531	450	—	—
2035	4,499	456	—	—
2036	—	—	—	—
2037	—	—	—	—
TOTAL	744,775	104,769	124,792	24,381
Percent of Total Requirements	0.97%	0.14%	0.16%	0.03%
Total Interest Payments	357,650	28,889	29,152	5,516
Total Redemptions	\$ 387,125	\$ 75,880	\$ 95,640	\$ 18,865

Non-Self-Liquidating

California Safe Drinking Water	California Wildlife, Coastal, and Park Land Conservation	Class-Size Reduction Public Education Facilities	Clean Air and Transportation Improvement	Clean Water	Clean Water and Water Conservation	Clean Water and Water Reclamation
\$ 21,269	\$ 51,624	\$ 671,719	\$ 132,110	\$ 15,498	\$ 5,655	\$ 4,443
19,803	49,589	684,722	132,253	13,596	2,903	4,447
18,693	47,409	691,268	123,667	12,728	2,776	4,171
18,011	45,905	685,367	140,795	12,342	2,649	4,390
18,008	42,279	683,356	115,916	10,175	2,076	3,923
16,499	37,295	622,649	121,354	7,630	1,978	4,133
12,479	33,369	608,784	151,115	5,244	1,364	3,590
7,597	21,980	592,608	104,537	1,973	721	3,386
7,332	17,510	577,863	74,447	1,907	697	3,745
7,141	16,965	537,382	72,853	1,840	673	2,897
6,908	16,407	515,208	70,442	1,774	650	2,803
6,675	16,340	501,204	70,388	1,707	632	3,190
7,071	16,293	501,327	71,441	1,641	609	3,068
7,135	15,687	494,668	77,532	1,575	585	3,012
6,787	15,075	490,444	86,180	1,508	538	3,238
5,629	14,460	479,281	61,090	1,443	516	2,789
5,403	13,020	521,957	58,870	1,372	493	3,575
6,322	12,503	587,044	64,026	1,301	471	2,231
4,248	9,160	546,120	55,467	265	448	892
3,227	6,499	583,242	50,051	103	301	857
3,154	5,417	553,335	53,300	—	174	978
1,044	3,573	521,534	35,701	—	122	646
929	1,393	555,179	35,878	—	117	540
1,078	1,555	528,275	29,968	—	113	952
609	512	597,013	27,456	—	—	472
61	510	323,786	16,777	—	—	—
129	512	260,400	13,836	—	—	—
168	513	137,367	13,162	—	—	—
—	—	81,561	3,864	—	—	—
—	—	5,967	157	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
213,409	513,354	15,140,630	2,064,633	95,622	27,261	68,368
0.28%	0.67%	19.73%	2.69%	0.12%	0.04%	0.09%
67,274	159,269	6,639,600	759,818	23,187	7,121	24,478
\$ 146,135	\$ 354,085	\$ 8,501,030	\$ 1,304,815	\$ 72,435	\$ 20,140	\$ 43,890

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2005
(Amounts in thousands)

	Community Parklands	County Correctional Facility Capital Expenditure	County Correctional Facility Capital Expenditure and Youth Facility	County Jail Capital Expenditure	Earthquake Safety and Public Building Rehabilitation
2006	\$ 6,824	\$ 34,091	\$ 36,185	\$ 21,631	\$ 21,908
2007	6,511	32,553	35,811	20,352	21,808
2008	6,213	31,013	33,377	14,272	22,201
2009	5,897	29,453	38,449	8,116	21,668
2010	5,325	25,669	38,127	2,215	22,155
2011	3,616	20,442	37,176	853	29,085
2012	2,567	13,061	25,522	—	21,874
2013	665	10,145	19,164	—	32,878
2014	517	3,247	11,397	—	21,892
2015	497	2,844	11,577	—	14,951
2016	478	2,732	12,602	—	12,446
2017	458	2,620	11,026	—	12,119
2018	439	2,508	12,229	—	14,144
2019	420	2,403	11,338	—	12,880
2020	403	2,208	13,909	—	9,846
2021	386	2,114	4,901	—	6,141
2022	369	2,021	9,965	—	4,763
2023	426	2,127	6,752	—	1,843
2024	—	—	3,991	—	282
2025	—	—	3,733	—	282
2026	—	—	2,564	—	282
2027	—	—	1,316	—	285
2028	—	—	1,563	—	283
2029	—	—	898	—	281
2030	—	—	890	—	493
2031	—	—	—	—	495
2032	—	—	—	—	490
2033	—	—	—	—	490
2034	—	—	—	—	494
2035	—	—	—	—	492
2036	—	—	—	—	—
2037	—	—	—	—	—
TOTAL	42,011	221,251	384,462	67,439	309,251
Percent of Total Requirements	0.06%	0.29%	0.50%	0.09%	0.40%
Total Interest Payments	9,301	50,046	111,217	8,889	90,756
Total Redemptions	\$ 32,710	\$ 171,205	\$ 273,245	\$ 58,550	\$ 218,495

* Includes estimated interest for \$2.4 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2005.

Non-Self-Liquidating

Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Housing and Emergency Shelter	Housing and Homeless	Kindergarten- University Public Education Facilities *	Lake Tahoe Acquisitions	New Prison Construction
\$ 4,257	\$ 161,503	\$ 744	\$ 783	\$ 487,802	\$ 4,925	\$ 143,751
3,579	161,323	744	755	486,323	3,690	121,885
3,412	158,439	744	727	571,952	3,517	132,708
3,253	163,263	744	698	613,267	3,349	108,870
2,573	149,273	744	665	630,569	3,182	134,579
2,372	152,196	743	882	622,226	2,344	134,579
1,167	77,687	8,853	867	604,317	2,135	37,466
591	62,270	7,103	511	537,396	179	24,156
654	55,998	—	206	535,790	170	19,578
635	54,772	—	386	499,955	162	12,580
533	56,968	—	226	516,329	56	6,701
518	50,671	—	226	525,675	54	6,250
591	53,106	—	224	517,168	51	8,184
577	63,611	—	214	519,304	—	10,087
563	60,717	—	201	547,065	—	1,950
548	37,578	—	186	648,501	—	624
494	48,914	—	509	562,236	—	93
535	42,863	—	215	633,738	—	143
430	27,550	—	—	845,318	—	174
320	22,503	—	—	815,154	—	175
259	15,465	—	—	877,863	—	175
259	5,548	—	—	588,191	—	169
240	5,404	—	—	588,517	—	174
235	12,099	—	—	625,749	—	183
221	1,820	—	—	688,108	—	221
222	1,274	—	—	626,961	—	222
222	1,051	—	—	610,529	—	168
227	1,065	—	—	615,933	—	171
226	—	—	—	300,329	—	178
—	—	—	—	30,287	—	105
—	—	—	—	—	—	—
—	—	—	—	—	—	—
29,713	1,704,931	20,419	8,481	17,272,552	23,814	906,299
0.04%	2.22%	0.03%	0.01%	22.50%	0.03%	1.18%
8,613	514,416	5,544	2,516	7,672,267	4,629	184,664
\$ 21,100	\$ 1,190,515	\$ 14,875	\$ 5,965	\$ 9,600,285	\$ 19,185	\$ 721,635

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2005
(Amounts in thousands)

	Passenger Rail and Clean Air	Public Education Facilities	Safe, Clean, Reliable Water Supply	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	Safe Neighborhood Parks
2006	\$ 77,991	\$ 228,650	\$ 45,373	\$ 89,958	\$ 87,657
2007	84,926	223,970	56,891	44,223	88,361
2008	70,988	240,108	48,815	48,108	98,109
2009	67,532	206,530	48,486	49,583	94,862
2010	64,509	197,432	46,469	49,447	86,709
2011	88,763	228,041	43,968	59,258	71,939
2012	95,649	184,706	44,393	48,217	73,301
2013	47,872	175,630	41,203	46,303	70,837
2014	24,364	171,210	43,177	45,633	70,921
2015	20,373	164,650	47,396	39,164	82,698
2016	10,642	161,523	44,230	37,184	77,289
2017	10,265	156,397	33,400	36,757	56,565
2018	14,424	133,340	32,886	36,564	57,831
2019	9,289	133,606	33,145	36,523	58,099
2020	3,448	160,532	34,420	36,403	65,567
2021	1,427	159,781	33,983	36,709	58,529
2022	1,066	168,038	36,933	37,905	61,704
2023	1,067	158,947	38,172	40,346	63,833
2024	—	136,066	35,810	42,590	70,066
2025	—	127,068	36,309	64,369	69,443
2026	—	138,626	49,379	70,298	65,039
2027	—	152,727	42,678	91,555	66,701
2028	—	115,963	37,010	70,965	68,293
2029	—	79,490	32,959	34,919	61,154
2030	—	29,733	25,552	41,515	67,135
2031	—	11,258	22,790	42,481	61,858
2032	—	7,737	20,135	36,051	58,621
2033	—	5,216	15,435	29,056	45,940
2034	—	390	7,930	16,328	21,188
2035	—	393	1,006	10,606	6,709
2036	—	—	—	—	—
2037	—	—	—	—	—
TOTAL	694,595	4,057,758	1,080,333	1,369,018	1,986,958
Percent of Total Requirements	0.90%	5.29%	1.41%	1.78%	2.59%
Total Interest Payments	158,915	1,570,503	463,223	632,368	880,108
Total Redemptions	\$ 535,680	\$ 2,487,255	\$ 617,110	\$ 736,650	\$ 1,106,850

Non-Self-Liquidating

School Building and Earthquake	School Facilities	Seismic Retrofit	Senior Center	State School Building Lease-Purchase	State, Urban, and Coastal Parks	Veterans' Homes
\$ 2,830	\$ 391,249	\$ 132,473	\$ 2,648	\$ 86,528	\$ 1,816	\$ 154
2,740	379,886	134,193	—	71,788	1,503	154
2,670	391,821	139,429	—	60,554	1,443	154
2,601	398,577	136,797	—	57,265	1,385	154
2,531	448,162	127,642	—	35,843	1,312	154
2,462	382,788	137,594	—	18,807	1,248	154
2,392	241,217	124,548	—	8,242	794	154
2,322	184,409	113,415	—	—	618	3,234
2,252	181,096	112,751	—	—	599	—
2,182	189,927	108,485	—	—	581	—
2,112	157,190	101,492	—	—	562	—
2,037	168,281	99,985	—	—	548	—
1,967	155,269	98,031	—	—	529	—
1,897	172,912	90,014	—	—	510	—
1,827	163,577	107,573	—	—	492	—
1,757	125,166	107,455	—	—	473	—
1,687	215,847	98,742	—	—	455	—
1,616	107,903	111,947	—	—	490	—
1,544	57,697	98,024	—	—	342	—
1,473	31,651	111,548	—	—	156	—
1,401	12,630	92,109	—	—	150	—
—	11,927	100,438	—	—	88	—
—	12,111	100,793	—	—	85	—
—	19,354	82,943	—	—	131	—
—	6,000	62,553	—	—	—	—
—	2,601	40,486	—	—	—	—
—	2,631	32,904	—	—	—	—
—	2,764	11,284	—	—	—	—
—	190	5,745	—	—	—	—
—	—	1,236	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
44,300	4,614,833	2,822,629	2,648	339,027	16,310	4,312
0.06%	6.01%	3.68%	0.00%	0.44%	0.02%	0.01%
16,315	1,416,121	1,175,659	148	56,377	4,870	1,232
\$ 27,985	\$ 3,198,712	\$ 1,646,970	\$ 2,500	\$ 282,650	\$ 11,440	\$ 3,080

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2005
(Amounts in thousands)

	Non-Self Liquidating			
	Voting Modernization	Water Conservation	Water Conservation and Water Quality	Water Security, Clean Drinking Water, Coastal and Beach Protection
2006	\$ 9,918	\$ 3,377	\$ 8,085	\$ 29,258
2007	9,917	4,104	7,793	29,417
2008	9,913	3,139	7,497	37,705
2009	9,918	5,240	7,194	37,608
2010	9,912	2,922	6,868	37,176
2011	121	2,941	6,538	37,214
2012	118	2,849	4,948	37,286
2013	120	2,725	3,714	30,917
2014	117	2,513	3,598	30,974
2015	48	2,486	3,378	27,884
2016	49	2,429	3,266	23,304
2017	48	2,362	3,154	23,178
2018	49	2,670	3,041	23,061
2019	48	3,065	3,045	25,477
2020	49	2,708	2,935	30,748
2021	48	1,998	2,845	30,780
2022	49	2,060	2,729	30,815
2023	48	2,519	2,886	31,031
2024	83	1,534	1,528	32,212
2025	87	1,205	1,341	32,187
2026	85	920	1,286	30,978
2027	83	794	1,231	30,958
2028	86	698	1,176	34,726
2029	84	798	822	67,651
2030	147	516	448	67,587
2031	146	265	140	36,727
2032	145	520	133	26,461
2033	144	661	—	25,840
2034	148	—	—	22,597
2035	147	—	—	—
2036	—	—	—	—
2037	—	—	—	—
TOTAL	51,875	60,018	91,619	961,757
Percent of Total Requirements	0.07%	0.08%	0.12%	1.25%
Total Interest Payments	7,995	22,348	30,664	463,612
Total Redemptions	\$ 43,880	\$ 37,670	\$ 60,955	\$ 498,145

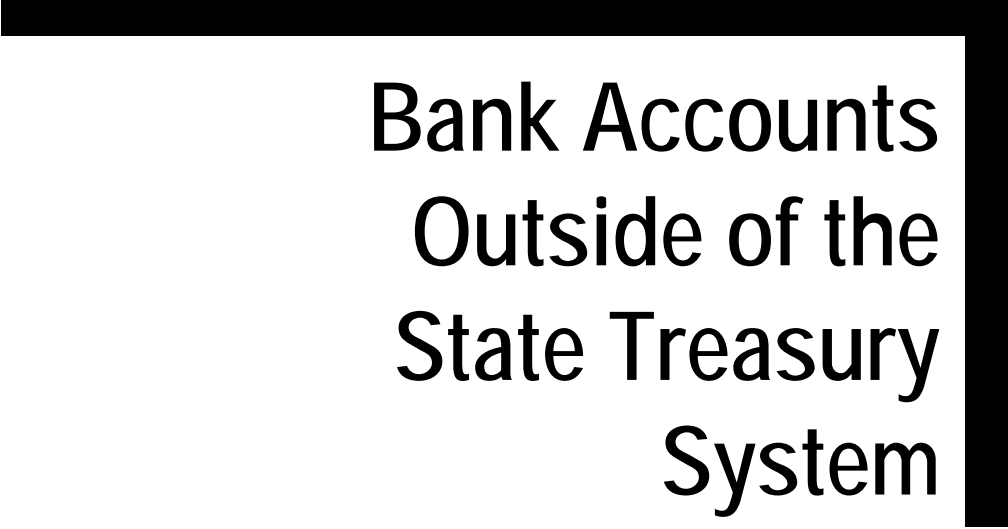
*Includes estimated interest for \$3.0 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2005.

Self-Liquidating

	California Water Resources Development	Economic Recovery *	Hazardous Substance Cleanup	Veterans Farm and Home Building	Total
\$	78,858	\$ 781,751	\$ 2,567	\$ 162,658	\$ 4,119,176
	78,160	790,414	—	157,640	4,029,137
	77,394	809,729	—	155,654	4,130,929
	77,501	845,996	—	144,669	4,147,080
	77,259	880,718	—	118,488	4,129,673
	76,436	897,289	—	80,271	3,997,457
	75,728	609,479	—	90,761	3,307,277
	74,463	910,118	—	80,154	3,246,243
	73,588	928,189	—	90,902	3,143,372
	66,973	947,134	—	98,990	3,065,697
	57,657	967,433	—	110,185	3,004,300
	52,406	866,400	—	117,208	2,863,494
	38,027	886,154	—	86,223	2,804,711
	28,389	816,790	—	87,443	2,746,403
	18,791	1,091,062	—	61,058	3,059,884
	9,122	840,387	—	60,914	2,788,581
	1,994	269,874	—	61,154	2,281,164
	95	42,821	—	41,758	2,030,141
	90	1,027,611	—	44,975	3,066,257
	36	—	—	50,721	2,038,367
	—	—	—	43,538	2,041,934
	—	—	—	41,840	1,721,184
	—	—	—	34,043	1,710,190
	—	—	—	38,434	1,639,238
	—	—	—	44,837	1,688,006
	—	—	—	40,742	1,269,337
	—	—	—	41,270	1,135,313
	—	—	—	40,788	969,054
	—	—	—	11,566	488,715
	—	—	—	11,061	73,121
	—	—	—	7,631	7,631
	—	—	—	9,227	9,227
	962,967	15,209,349	2,567	2,266,803	76,752,293
	1.25%	19.82%	0.00%	2.95%	100.00%
	231,677	4,313,269	67	910,488	29,120,771
\$	731,290	\$ 10,896,080	\$ 2,500	\$ 1,356,315	\$ 47,631,522

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Bank Accounts Outside of the State Treasury System

Bank Accounts Outside of the State Treasury System

June 30, 2005

<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	\$ 15,845
Business, Technology and Transportation Agency	Various	Bond Trust Account	Receives revenues pledged to bonds	54,483,257
	SF/Oakland Bay Bridge Bond	Trust Account	SF/Oakland Bay Bridge bonding project reserve	2,995,495
	State of California Disaster Relief Program	Trust Account	Investment of the disaster relief program	1,365,764
	Small Business Loan Guarantee Program	Trust Account	Investment of the small guarantee program reserve bonds, holds debt service	27,942,933
Total, Business, Technology and Transportation Agency				86,787,449
California Housing Finance Agency	Cash in U.S. Bank Trust	Cash	As required by the indenture	2,988
	Cash in Bank of America	Cash	As required by the indenture	32,514,782
	Commercial Paper—Financing Adjustment Factor Escrow	Short-term Investment	As required by the agreement	7,523,000
	Investment—Bond Reserve	Investment Agreement	As required by the indenture	90,846,708
	Investment—Bond Reserve	Federal Home Loan Mortgage Corporation	As required by the indenture	780,000
	Investment—Bond Reserve	Federal National Mortgage Association	As required by the indenture	3,535,012
	Investment—Bond Reserve	Government National Mortgage Association	As required by the indenture	24,309,299
	Investment—Bond/Revenue	Investment Agreement	To pay debt service/expenses	985,908,947

Agency	Account Title	Type of Account	Purpose	Balance
	Investment—at cost	Money Market	As required by the indenture	36,309,765
	Investment—Debt Service Reserve	Government National Mortgage Association	As required by the indenture	3,318,857
	Investment—Debt Service Reserve	Investment Agreement	As required by the indenture	2,180,250
	Investment—Escrow	Investment Agreement	Redemption of bonds	1,047,530,854
	Investment—Loan Reserve	Investment Agreement	As required by the indenture	447,179
	Investment—Program/ Acquisition	Investment Agreement	Purchase of mortgage loans	151,926,560
	Investment—Program	Investment Agreement	Purchase of mortgage loans	309,806,796
	Investment—Program	Mortgage Backed Security	Purchase of mortgage loans	33,119,858
	Investment—Redemption	Investment Agreement	Purchase or redemption of bonds	165,912
Total, California Housing Finance Agency				2,730,226,768
California State Hospitals:				
Agnews Developmental Center	ADC—Trust Deposit	Savings	Patient trust funds	130,950
Atascadero State Hospital ...	Client Trustee Savings Account	Money Market	Patient trust funds	79,397
	Patients' Savings Account	Savings	Patient funds	22,334
Fairview Developmental Center	Fairview Developmental Center Clients Accounts	Money Market	Pooled savings of client fund	286,950
Frank D. Lanterman Developmental Center	Residents' Savings Account	Certificate of Deposit	To invest excess resident funds	255,753
Canyon Springs Intensive Care Facilities	Residents' Savings Account	Money Market	To invest excess resident funds	8,511

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2005

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Metropolitan State Hospital ..	Patient Benefit Account	Checking	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	296,332
Napa State Hospital	Client Trustee Accounts	Savings	Trustee savings accounts	56,866
Patton State Hospital	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	233,769
Porterville Developmental Center	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	257,432
Sierra Vista Development Center	Trust–Northern California Sierra Vista Facilities	Certificate of Deposit	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	7,000
Sonoma Developmental Center	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for Patients' Benefit Fund	15,282
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund established with proceeds of matured bond with income only for Patients' Benefit Fund	95,776
	Sonoma Developmental Center–Clients	Certificate of Deposit	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	289,000
Total, California State Hospitals				2,035,352
California State Lottery Commission	Adjustment Account	Checking Account	Debit nontransferrable funds and credit buy-back checks for Scratcher games	(100,000)
California State Universities: Trustees of the California State University	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	31,335

Agency	Account Title	Type of Account	Purpose	Balance
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	62,458
	CSU International Programs, Israel	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	14,560
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	315,454
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	41,749
	CSU International Programs, Mexico	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	3,424
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	71,003
	California State University Office of the Chancellor	CSU Pooled Investment	Maximize investments	25,362,838
	CSUCI Site Authority Rental Housing Revenue Bond	Investment	Investment of undisbursed bond proceeds	3,357,087
	California State University Office of the Chancellor	Checking	Electronic funds transfer (EFT), Support operations	719,236
	CSU Risk Management Authority	Checking	Support operations	(936,031)

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2005

Agency	Account Title	Type of Account	Purpose	Balance
	CSU Risk Management Authority	Investment	Maximize investments	126,142,964
	CSU Channel Island Project Funds	Investment	Investment of undisbursed bond proceeds	11,171,734
	CSU Channel Island Project Funds	Savings	Depository reserve	1,196,977
	CSU Channel Island Project Funds	Savings	Depository for energy rebates	303,780
	California State Student Association	Checking	Payroll clearing account	9,364
	CSU Channel Island Temporary Restricted Sub Fund	Investment	To hold donor funds for library construction	70,794,971
	CSUCI Financing Authority	Investment	Investment of undisbursed bond proceeds	1,299,203
California State University, Bakersfield	CSU, Bakersfield Short-term Account	Investment	Maximize return	6,668,015
	Total-return Account	Investment	Maximize return	2,062,199
	Transfer Account	Checking	Wire transfer account	59
California State University, Chico	CSU, Chico, Special Trust	Money Market	Investment transactions	44,677
	CSU, Chico, Short-term	Portfolio	Investment transactions	5,251,575
	CSU, Chico, Medium-term	Portfolio	Investment transactions	4,189,446
California State University, Dominguez Hills	CSU, Dominguez Hills Federal Financial Aid	Business Savings	For drawdown of federal financial aid funds	5,361
	CSU, Dominguez Hills	Checking	For drawdown of federal financial aid funds	130,299
	CSU, Dominguez Hills	Pooled Investment	Short-term investment of idle trust funds	9,316,416
	CSU, Dominguez Hills	Pooled Investment	For total-return investment	2,100,307

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Fresno.....	CSU, Fresno Short-term	Investment	Investment	606
	CSU, Fresno Medium-term	Investment	Investment	15,558,615
California State University, Fullerton	CSU, Fullerton Perkins Loan Federal Funds	Certificate of Deposit	Interest account	598,104
	CSU, Fullerton Metropolitan West Securities	Pooled Investment	Investment transactions	4,677,398
California State University, Hayward	CSU, Hayward	Public Fund Deposit	Maximize interest earnings for student loans, scholarship and other trust funds	191,150
	CSU, Hayward Short-term	Public Fund Deposit	Maximize interest earnings for student loans, scholarship and other trust funds	3,602,479
	CSU, Hayward Total-return	Public Fund Deposit	Maximize interest earnings for student loans, scholarship and other trust funds	2,597,622
California State University, Humboldt	CSU, Humboldt	Interest-bearing Bank Account	Investment of trust funds	4,486
	CSU, Humboldt Metropolitan West Securities	Investment	Investment of trust funds	12,518,147
California State University, Long Beach	CSU, Long Beach	Business Money Market	For future Federal Perkins Student Loans	410,399
	CSU, Long Beach	Business Analyzed Checking Account	Deposit parking citation collections	43,591
	CSU, Long Beach	Interest Maximizer	Conduit to transfer funds to and from Metropolitan West Securities	3,032
	CSU, Long Beach	Short-term Investment	Investment of money pending disbursements	43,452,614

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2005

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
California State University, Los Angeles	CSU, Los Angeles	Money Market	Parking fines and forfeitures	29,784
	CSU, Los Angeles	Checking	Wire transfer account	2,846
	CSU, Los Angeles Metropolitan West Securities	Investment	Trust	2,689,992
California State University, Maritime Academy	Federal Perkins Loan Account California Maritime Academy	Checking	Investments	191,497
	Trust Investments California Maritime Academy	Checking	Investments	192
	California Maritime Academy	Total-return Investment	Investments	482,724
	California Maritime Academy	Short-term Investment	Investments	53,520
California State University, Monterey Bay	CSU, Monterey Bay	Checking	General checking	7,703,291
	CSU, Monterey Bay Short-term Account	Short-term Investment	Invest trust fund monies	1,631,607
	CSU, Monterey Bay Systems Total-return Account	Total-return Investment	Invest excess trust fund monies	232,846
California State University, Northridge	CSU, Northridge	Checking	Receipts of Perkins payments	18,391
	CSU, Northridge Trust Fund	Investment	Short-term investment	9,437
	CSU, Northridge	Investment	Short-term investment	12,631,070
California State Polytechnic University, Pomona	Cal Poly Pomona	Checking	Bank charges on investments	1,691
	Cal Poly Pomona	Mutual Fund	Investment	133,392
	Cal Poly Pomona	Short-term	Investment	8,466,918
	Cal Poly Pomona	Escrow	Loan proceeds	2,039

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Sacramento	CSU, Sacramento	Checking	Transfer funds for investments	3,752
	Metropolitan West Securities	Short-term Investment	Investment	3,280,545
	Metropolitan West Securities	Medium-term Investment	Investment	32,861,928
California State University, San Bernardino	CSU, San Bernardino Associated Students	Checking	Wire transfer and direct deposit for financial aid disbursements	10,331,928
	CSUSB Student Union	Savings	To fund student government operations	32
	CSU, San Bernardino Associated Students	Total-return Investment	Investment	1,174,927
	CSUSB Student Union	Budget Checking	To fund student government operations	3,957
	CSU, San Bernardino Associated Students	Certificate of Deposit	To fund student government operations	490,729
	CSUSB Student Union	Certificate of Deposit	To fund student government operations	202,091
California State University, San Diego	Intercollegiate Athletic Authority	Interest Checking	Trust fund athletics receipts and disbursements	507,116
	CSU, San Diego	Public Funds Checking	Trust fund investment wire activity	20,000
	CSU, San Diego	Public Fund Checking	Operational trust funds ACH adjustments	14,000
	CSU, San Diego	Petty Cash	Petty cash account	20,219
	CSU, San Diego	Short-term Investment	Investment	36,343,548
	CSU, San Diego	Medium-term Investment	Investment	19,477,427

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2005

Agency	Account Title	Type of Account	Purpose	Balance
California State University, San Francisco	CSU, San Francisco Corporate Deposit	Checking	ACH–direct deposit for students	4,690
	CSU, San Francisco Short-term Account	Security	Investment account	9,124,427
	CSU, San Francisco Medium-term Account	Security	Investment account	15,418,349
	CSU, San Francisco EFT	Checking	EFT	18,049
California State University, San Jose	CSU, San Jose	U. S. Government Securities	Investment of excess cash	42,607,581
	CSU, San Jose	Money Market	Investment of excess cash	746,439
California State Polytechnic University, San Luis Obispo	Electronic Transfer Account	Checking	Transfer surplus funds to investment agent	3,045
	Electronic Transfer Account	EFT Account	EFT student loans/financial aid	134,204
	Electronic Transfer Account Metropolitan West Securities	Investment	Pooled investment	15,021,190
California State University, San Marcos	CSU, San Marcos	Checking	Pooled investment	21,775
	CSU, San Marcos	Savings	Collect loan repayments of federal Perkins loans	71,033
	CSU, San Marcos	Investment	Pooled investment	7,977,366
California State University, Sonoma	National Student Loan Program	Interest Checking	Federal government requirement for financial aid funds	87,374
	Nursing Trust Account	Interest Checking	Federal government requirement for financial aid funds	2,174
	Bank of America Trust	Interest Checking	To accept wires from Metropolitan West Securities	3,954

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
	CSU Sonoma Trust	Short-term Investment	Trust investments	1,055,652
	CSU Sonoma Trust	Medium-term Investment	Trust investments	199,884
California State University, Stanislaus	Metropolitan West Securities	Short-term Investment	Invest excess trust funds	6,710,943
	Metropolitan West Securities	Total-return Investment	Invest excess trust funds	1,239,014
	EFT Account	Checking	Investment	4,307
	EFT Account	Checking	EFT payments	16,198
Total, California State Universities				592,869,787
Department of Consumer Affairs	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	170,583
	Gold Cross Mortuary Funeral Pre-Need Fund	Money Market	Trust fund under conservatorship	92,082
	Verduga Hills Cemetery	Money Market	Trust fund under conservatorship	204,874
Total, Department of Consumer Affairs				467,539
Department of Corrections: Parole and Community Service Division	Bank Drafts Account	Checking	To pay cash assistance to parolees by bank draft	337,536
Total, Department of Corrections				337,536
Department of Fish and Game	Department of Fish and Game	Cash Purchase Voucher	Over-the-counter purchases	48,516

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2005

Agency	Account Title	Type of Account	Purpose	Balance
Department of Food and Agriculture:				
District Agricultural Associations	Various	Checking	Various	38,718,248
	Various	Institutional	Various	1,940,087
	Various	Investment	Investments	13,997,506
	Various	Money Market/ Savings	Interest-bearing accounts	3,411,753
	Various	Certificate of Deposit	Investments	1,647,440
California Exposition and State Fair				
	General Checking	Checking	Deposit	(296,723)
	Business Market Value	Savings	Investment	1,343,231
	Business Market Value	Savings	Deposit-Savings	113,131
Total, Department of Food and Agriculture				60,874,673
Department of Health				
Services	California Children's Services (CCS)	Checking	CCS Training Fund	2,594
	Back-up Withholding for Internal Revenue Service	Zero Balance	Electronic fund transfers to Internal Revenue Service	1
Total, Department of Health Services				2,595
Department of Motor Vehicles				
	Change Order, Account	Imprest Account	Field offices use account to obtain change from Bank of America	60,000
Department of Pesticide Regulation				
	California Environmental Protection Agency, Department of Pesticide Regulation Account	Bank Draft	Bank draft system	3,480
Department of Rehabilitation ...				
	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases	150,499

Agency	Account Title	Type of Account	Purpose	Balance
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	11,616
Total, Department of Rehabilitation				162,115
Department of Transportation	Department of Transportation	Checking	Bank draft account	100,000
Total, Department of Transportation				100,000
Department of Veterans Affairs	G.A.B. Business Services, Inc.	Loss Payment Account	Reserve for Fire Insurance Program	1,050,000
	Claims Fluctuation Reserve Account	Investment Account	Reserve for Life and Disability Insurance Program	5,007,496
Total, Department of Veterans Affairs				6,057,496
Department of Water Resources	Power Supply Revenue Bond	Trust Account	To pay debt service fees for Power Supply Revenue Bonds	611,680,395
	Devil Canyon and Castaic Reserve Fund	Investment	Reserve fund for annual debt service fees	9,207,790
	California Energy Resources Scheduling (CERS)	Margin Account	For purchasing financial instruments related to hedging natural gas	49,281,938
Total, Department of Water Resources				670,170,123
Department of the Youth Authority	Ward Trust Investment	6-Month Market Rate	Ward funds held in trust until wards are released	100,000
	Ward Trust Fund	6-Month Market Rate	Ward funds held in trust until wards are released	200,000

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2005

Agency	Account Title	Type of Account	Purpose	Balance
	Free Venture Payroll	Business Checking	Advance payroll	6,616
Total, Department of the Youth Authority				306,616
Employment Development Department	State of California, Unemployment Insurance Account	Checking	An interbranch depository account for cash collections made by field offices	221,890
Energy Resources Conservation and Development Commission....	Various	Checking	Used to administer the CEC Bond Funded loan program	57,642,131
Legislature	California State Assembly	Checking	EFT for payroll taxes	225,126
	Senate Rules Committee	Checking	EFT for payroll taxes	1,066
Total, Legislature				226,192
Office of Statewide Health Planning and Development ..	Minority Health Professions Education Foundation	Interest Checking/Savings	To receive private or public funds for the foundation	5,692
	Health Premium Education Fund	Investment	Holding account for grant funds received	301,651
	U.S. Bancorp Piper Jaffray	Investment	To establish an endowment fund	2,632,115
Total, Office of Statewide Health Planning and Development				2,939,458
Public Employees' Retirement System	CalPERS EFT Account	Investment	Holding account for grant funds received until transferred to Health Profession Education Fund for expenditure	862,814
Public Utilities Commission	Public Agency Savings Account	Savings	Funds entrusted to the commission by person or corporation filing a complaint against a public utility	1,099,442
Scholarshare Investment Board	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	1,722,783,058

Agency	Account Title	Type of Account	Purpose	Balance
State Athletic Commission	Columbia Trust	Investment Balanced Fund	Pension funds held in trust	3,562,386
State Teachers' Retirement System	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (receipts)	3,740,322
	Retirement System Deposit Account	Checking	Established for the collection and disbursements of Federal Income Tax	224,021
Total, State Teachers' Retirement System				3,964,343
*State Trial Court Funding.....	Various	Checking	Various	66,059,135
	Various	Investment	Trust	9,430,399
	Various	Savings	Court ordered deposits	5,890,853
Total State Trial Court. Funding.....				81,380,387
*Detail, by county, of the State Trial Court bank accounts outside the State Treasury is available upon request.				
State Water Resources Control Board	Trust Account	Checking	Trust account designated for pollution abatement	1,384,090
Veterans Home of California, Barstow	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	747,381
	Post Fund	Certificate of Deposit	Maximize interest on members' deposits held in trust	811,549
Total, Veterans Home of California, Barstow				1,558,930
Veterans Home of California, Chula Vista	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	908,511

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2005

Agency	Account Title	Type of Account	Purpose	Balance
	Member Trust	Investment	Investment	265,302
Total, Veterans Home of California, Chula Vista				1,173,813
Veterans Home of California, Yountville	Government National Mortgage Association	U.S. Government Money Market	Investment of trust funds	5,402
	Morale, Welfare and Recreation Fund	Checking	Welfare checking	1,812,574
	Member/Posthumous Trust	Checking	Trust/posthumous checking	486,597
	Post Fund Payroll	Checking	Payroll	2,460
	Mutual Funds	Savings	Investment of Morale, Welfare, and Recreation Fund monies	914,691
	Certificate of Deposit	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,798,660
	EFT Account	Checking	Process payments for Medicare premiums	9
Total, Veterans Home of California, Yountville .				5,020,393
Total Bank Accounts Outside of the State Treasury System				\$ 6,034,245,218

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