

State of California  
*Budgetary/  
Legal Basis  
Annual Report*

For the Fiscal Year Ended June 30, 2008



Controller *John Chiang*

California State Controller's Office



**JOHN CHIANG**  
*California State Controller*



**JOHN CHIANG**

*California State Controller*

March 13, 2009

**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, 2008.

Major highlights of this budgetary report include the following:

- General Fund revenues totaled \$98.5 billion, an increase of \$2.6 billion from the 2006-07 fiscal year. This increase is primarily due to increases in the three largest tax revenue sources: personal income, retail sales, and corporation taxes.
- General Fund expenditures totaled \$102.7 billion for the fiscal year, \$1.3 billion more than the prior fiscal year. The majority of the spending increase is due to continuing programs for corrections and rehabilitation, health and human services, and education.
- California's General Fund, the State's primary funding source for general government services, ended the 2007-08 fiscal year with a fully reserved fund balance of \$5.7 billion. Reserved funds are set aside for specific purposes and, therefore, are not available for appropriation.
- Included in the General Fund's reserved fund balance is \$3.4 billion in the Special Fund for Economic Uncertainties (the State's "rainy day fund") and a transfer of \$1.5 billion from the Budget Stabilization Account to meet the budget reserve requirements per Proposition 58, the California Balanced Budget Act of 2004. Moneys are appropriated to this account to ensure the State's ability to meet General Fund obligations in the event of declining revenues or unanticipated expenditures.

This report is prepared in compliance with Government Code section 12460 and in conformance with the Governor's Budget and the Budget Act. I also issue the *Comprehensive Annual Financial Report (CAFR)*, 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 CAFR.

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

Sincerely,

Original signed by:

**JOHN CHIANG**

California State Controller

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# Summary Financial Statements

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# Combined Statements

# Combined Balance Sheet All Fund Types

**June 30, 2008**  
(Amounts in thousands)

	<b>Governmental Cost Funds</b>			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1,144,145	\$ 226,001	\$ 1,515,758	\$ 179,217
PMIA Loans Receivable .....	147,425	38,065	192,835	379
Deposits in Surplus Money Investment Fund .....	—	338,378	6,363	1,534,938
Amount on Deposit With U.S. Treasury .....	—	—	—	—
Receivables .....	809,798	53,488	9,853,772	467,302
Due From Other Funds .....	9,153,452	2,298,103	146,167	3,510,825
Due From Other Governments .....	254,884	7,061	—	2,192
Prepaid Expenses .....	664,427	4,184	—	97,377
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	130,315	—	—	2,063,300
Interfund Loans Receivable .....	3,530	—	—	—
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 .....	1,936	—	—	1,328
<b>Total Assets .....</b>	<b>\$ 12,309,912</b>	<b>\$ 2,965,280</b>	<b>\$ 11,714,895</b>	<b>\$ 7,856,858</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 2,484,683	\$ 96,233	\$ 33,669	\$ 342,759
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	2,035,384	21,679	8,894,113	1,917,035
Due to Other Governments .....	2,002,470	4,766	1,305,111	440,025
Accrued Interest Payable .....	6,719	—	—	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	37,383	7,221	589	12,635
Deposits .....	648	14,042	—	9,450
PMIA Loans Payable .....	1,800	—	—	—
Advances From Other Funds .....	—	—	—	2,300,800
Interfund Loans Payable .....	—	—	—	—
Long-Term Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	56,032	2,234,363	1,481,413	72,311
<b>Total Liabilities .....</b>	<b>6,625,119</b>	<b>2,378,304</b>	<b>11,714,895</b>	<b>5,095,015</b>
<b>FUND BALANCE</b>				
Contributed Capital .....	—	—	—	—
Reserved for Encumbrances .....	1,061,570	83,689	—	2,574,142
Reserved for Employees' Pension Benefits .....	—	—	—	—
Reserved for Unencumbered Balances				
of Continuing Appropriations .....	1,196,183	153,202	—	4,419,543
Reserved for Deposits .....	—	—	—	—
Other Reserves .....	—	—	—	—
Special Fund for Economic Uncertainties .....	3,427,040	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	470,958	—	222,827
Unreserved-Undesignated .....	—	(120,873)	—	(4,454,669)
<b>Total Fund Balance .....</b>	<b>5,684,793</b>	<b>586,976</b>	<b>—</b>	<b>2,761,843</b>
<b>Total Liabilities, Reserves, and Fund Balance .....</b>	<b>\$ 12,309,912</b>	<b>\$ 2,965,280</b>	<b>\$ 11,714,895</b>	<b>\$ 7,856,858</b>

**Nongovernmental Cost Funds**

Other Governmental Cost Funds	Other Nongovernmental Cost Funds						Total (Memorandum Only)
	Bond Funds	Trust and Agency Funds – Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 1,694,417	\$ 9,835	\$ 268,981	\$ 2,988,754	\$ 30,331,682	\$ 42,011	\$ 27,275,520	\$ 65,676,321
271,592	1,805	54,984	19,664	5,737,416	123	4,197,483	10,661,771
9,318,839	6,930,334	24,250	8,881,349	1,830,024	1,238,819	3,795,755	33,899,049
—	—	2,666,360	—	—	—	—	2,666,360
837,889	352	131,790	7,299,716	30,618	44,596,108	1,097,208	65,178,041
3,879,598	1,405,113	521,133	195,673	1,188,923	16,326	3,657,288	25,972,601
16,578	31,595	10,286,171	208,317	242,390	201,709	105,398	11,356,295
98,835	—	57,762	13,955	34,758	1,831	57,805	1,030,934
—	—	—	26,421	89,195	—	3,695	119,311
—	—	—	25,465,960	118,305	482,394,065	18,919,393	526,897,723
253,235	—	—	10,925,290	6,324,841	—	268,037	19,965,018
—	—	—	—	—	—	—	3,530
—	—	89,578	4,742,835	5,971,122	390,814	21,134	11,215,483
—	—	(89,578)	(1,248,787)	(747,798)	—	(21,055)	(2,107,218)
—	—	—	495	—	—	41,445,989	41,446,484
—	18,189,785	—	—	—	—	—	18,189,785
—	39,094,533	—	1,759,700	—	—	—	40,854,233
—	—	—	(1,759,700)	—	—	—	(1,759,700)
—	—	—	4,408,539	—	—	786,015	5,194,554
102	—	1	1,443,963	62,656	9	2,728	1,512,723
<b>\$ 16,371,085</b>	<b>\$ 65,663,352</b>	<b>\$ 14,011,432</b>	<b>\$ 65,372,144</b>	<b>\$ 51,214,132</b>	<b>\$ 528,881,815</b>	<b>\$ 101,612,393</b>	<b>\$ 877,973,298</b>
\$ 915,007	\$ 893,422	\$ 5,263,274	\$ 2,899,741	\$ 2,011,133	\$ 124,659,423	\$ 1,912,823	\$ 141,512,167
—	—	—	15,631,758	—	—	—	15,631,758
2,766,435	3,105,637	2,821,091	383,715	564,417	7,414	2,456,762	24,973,682
2,185,459	90,923	3,159,529	139,840	71,298	236	1,390,022	10,789,679
—	—	—	273,464	66,529	—	—	346,712
—	—	—	1,000	—	—	—	1,000
145,241	—	37,498	278,681	269,668	—	347,049	1,135,965
701	—	—	199,897	38,263,344	1	571,910	39,059,993
—	8,995,890	—	352,568	1,286,283	—	—	10,636,541
—	—	7,863	31,957	94,517	—	266	2,435,403
3,530	—	—	—	—	—	—	3,530
—	—	—	70,986	40,869	427	266,909	379,191
—	—	—	25,970,318	7,276,412	—	935,216	34,181,946
38,865	—	70,350	589,102	33,413	80,205	3,289,912	7,945,966
<b>6,055,238</b>	<b>13,085,872</b>	<b>11,359,605</b>	<b>46,823,027</b>	<b>49,977,883</b>	<b>124,747,706</b>	<b>11,170,869</b>	<b>289,033,533</b>
—	—	—	—	—	—	—	—
3,222,479	9,167,496	—	—	—	—	—	16,109,376
—	—	—	—	—	404,134,109	—	404,134,109
2,320,601	39,949,749	—	—	—	—	—	48,039,278
—	—	—	—	—	—	44,652,427	44,652,427
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	3,427,040
5,523,288	—	—	—	—	—	—	6,217,073
(750,521)	3,460,235	2,651,827	18,549,117	1,236,249	—	45,789,097	66,360,462
<b>10,315,847</b>	<b>52,577,480</b>	<b>2,651,827</b>	<b>18,549,117</b>	<b>1,236,249</b>	<b>404,134,109</b>	<b>90,441,524</b>	<b>588,939,765</b>
<b>\$ 16,371,085</b>	<b>\$ 65,663,352</b>	<b>\$ 14,011,432</b>	<b>\$ 65,372,144</b>	<b>\$ 51,214,132</b>	<b>\$ 528,881,815</b>	<b>\$ 101,612,393</b>	<b>\$ 877,973,298</b>

# Combined Statement of Operations All Fund Types

**Year Ended June 30, 2008**

(Amounts in thousands)

	<b>Governmental Cost Funds</b>			
	<u>Special Fund Types</u>			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
<b>FUND BALANCE, JULY 1, 2007</b> .....	<b>\$ 5,972,434</b>	<b>\$ 1,113,897</b>	<b>\$ 39</b>	<b>\$ 3,278,939</b>
<b>ADDITIONS</b>				
Revenues .....	98,515,146	540,310	8,173,628	7,168,869
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 .....	—	—	95,874,434	—
Sales Tax Collected for Local Government .....	—	—	9,522,773	—
Transfers From Other Funds .....	5,878,219	1,090,953	45,439	6,366,052
Bonds Authorized .....	—	—	—	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	(270,599)	205	(542,529)	72,674
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	99,840	9,617,914	93,762	9,122,054
<b>Total Additions</b> .....	<b>104,222,606</b>	<b>11,249,382</b>	<b>113,167,507</b>	<b>22,729,649</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	26,318,541	461,945	103,811	5,917,518
Local Assistance .....	74,825,331	180,312	—	2,141,233
Capital Outlay .....	1,601,636	(3,666)	—	681,634
<b>Total Appropriation Expenditures</b> .....	<b>102,745,508</b>	<b>638,591</b>	<b>103,811</b>	<b>8,740,385</b>
Operating Expenditures and Expenses .....	—	—	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Depositors .....	—	—	—	—
Benefits .....	—	—	—	—
Administrative Expenses .....	—	—	—	—
Member Contributions Refunded .....	—	—	—	—
Workers Benefit Payments .....	—	—	—	—
Retirement Benefits Paid .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Securities in Trust Released or Sold .....	—	—	—	—
Disbursement of Revenues Collected for Other Funds .....	—	—	95,874,434	—
Distribution of Local Sales Tax Collections .....	—	—	9,522,773	—
Transfers to Other Funds .....	1,476,446	1,529,913	8,213,208	5,646,543
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	288,293	(4,946)	—	(76,596)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	9,612,745	(546,680)	8,936,413
<b>Total Deductions</b> .....	<b>104,510,247</b>	<b>11,776,303</b>	<b>113,167,546</b>	<b>23,246,745</b>
<b>FUND BALANCE, JUNE 30, 2008</b> .....	<b>\$ 5,684,793</b>	<b>\$ 586,976</b>	<b>\$ —</b>	<b>\$ 2,761,843</b>

<b>Nongovernmental Cost Funds</b>							
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	
<b>\$ 10,214,440</b>	<b>\$ 63,842,756</b>	<b>\$ 3,414,622</b>	<b>\$ 16,677,382</b>	<b>\$ 1,178,516</b>	<b>\$ 419,608,504</b>	<b>\$ 84,799,254</b>	<b>\$ 610,100,783</b>
11,477,173	—	—	—	—	—	—	125,875,126
—	2,686	6,330,406	18,642,852	3,737,436	—	45,459,334	74,172,714
—	—	44,743,851	—	—	—	1,003,493	45,747,344
—	—	—	—	—	11,353,789	—	11,353,789
—	232,830	131,517	1,583,560	3,691	(17,830,441)	1,067,417	(14,811,426)
—	—	—	—	1,176	—	—	1,176
—	—	—	—	—	—	49,742,745	49,742,745
—	—	—	—	—	—	349,869	349,869
—	—	—	—	—	6,006,698	—	6,006,698
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	95,874,434
—	—	—	—	—	—	—	9,522,773
14,578,018	2,912,941	13,946,047	2,356,870	607,337	154,139	4,203,156	52,139,171
—	—	—	—	—	—	—	—
93,350	9,142	(31,939)	132,028	(32,048)	2,212	(31,043)	(598,547)
—	—	—	(190,888)	23,585	—	7,975	(159,328)
682,978	174,369	—	621,784	162,322	4,119,161	10,342,372	35,036,556
<b>26,831,519</b>	<b>3,331,968</b>	<b>65,119,882</b>	<b>23,146,206</b>	<b>4,503,499</b>	<b>3,805,558</b>	<b>112,145,318</b>	<b>490,253,094</b>
8,226,054	—	—	—	—	—	—	41,027,869
8,456,684	—	—	—	—	—	—	85,603,560
290,959	—	—	—	—	—	—	2,570,563
<b>16,973,697</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>129,201,992</b>
—	8,419,057	51,769,455	17,113,708	3,921,740	—	61,152,743	142,376,703
—	—	—	—	—	—	42,336,265	42,336,265
—	—	—	—	—	—	555,308	555,308
—	—	—	—	—	—	—	—
—	—	—	—	—	4,951,243	—	4,951,243
—	—	—	—	—	286,611	—	286,611
—	—	—	—	—	—	—	—
—	—	—	—	—	18,827,454	—	18,827,454
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	95,874,434
—	—	—	—	—	—	—	9,522,773
9,899,254	6,220,348	14,089,542	3,295,567	513,305	—	1,574,090	52,458,216
—	—	—	520,451	—	—	—	520,451
—	—	—	266,434	—	—	—	266,434
—	—	—	—	—	—	—	—
(142,839)	(42,161)	(4,740)	(21,215)	(435,654)	(4,785,557)	(7,646)	(5,233,061)
—	—	25,577	24,889	—	202	625,979	676,647
—	—	2,843	74,637	446,375	—	266,309	18,792,642
<b>26,730,112</b>	<b>14,597,244</b>	<b>65,882,677</b>	<b>21,274,471</b>	<b>4,445,766</b>	<b>19,279,953</b>	<b>106,503,048</b>	<b>511,414,112</b>
<b>\$ 10,315,847</b>	<b>\$ 52,577,480</b>	<b>\$ 2,651,827</b>	<b>\$ 18,549,117</b>	<b>\$ 1,236,249</b>	<b>\$ 404,134,109</b>	<b>\$ 90,441,524</b>	<b>\$ 588,939,765</b>

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# Comparative Statements

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	<b>General Fund</b>		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
<b>MAJOR TAXES AND LICENSES</b>			
Alcoholic Beverage Taxes and Fees .....	\$ 327,260	\$ 334,200	\$ (6,940)
Corporation Taxes .....	11,849,096	10,675,000	1,174,096
Cigarette Tax .....	109,871	116,300	(6,429)
Horse Racing Revenues .....	2,498	2,375	123
Inheritance, Estate, and Gift Taxes .....	6,303	—	6,303
Insurance Gross Premiums Tax .....	2,172,935	2,075,000	97,935
Trailer Coach License (In-Lieu) Fees .....	27,367	27,713	(346)
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 .....	54,763,105	52,681,000	2,082,105
Retail Sales and Use Taxes .....	26,613,264	27,689,000	(1,075,736)
Retail Sales and Use Taxes – Fiscal Recovery .....	—	—	—
Retail Sales and Use Taxes – Realignment .....	—	—	—
<b>Total Major Taxes and Licenses .....</b>	<b>95,871,699</b>	<b>93,600,588</b>	<b>2,271,111</b>
<b>MINOR REVENUES .....</b>	<b>2,643,447</b>	<b>6,409,394</b>	<b>(3,765,947)</b>
<b>TOTAL, ALL REVENUES .....</b>	<b>\$ 98,515,146</b>	<b>\$ 100,009,982</b>	<b>\$ (1,494,836)</b>



<b>Special Fund Types</b>			<b>Total</b>		
<b>Actual</b>	<b>Estimated</b>	<b>Variance Favorable/ (Unfavorable)</b>	<b>Actual</b>	<b>Estimated</b>	<b>Variance Favorable/ (Unfavorable)</b>
\$ —	\$ —	\$ —	\$ 327,260	\$ 334,200	\$ (6,940)
—	—	—	11,849,096	10,675,000	1,174,096
927,408	952,269	(24,861)	1,037,279	1,068,569	(31,290)
32,452	35,868	(3,416)	34,950	38,243	(3,293)
—	—	—	6,303	—	6,303
—	—	—	2,172,935	2,075,000	97,935
2,388	2,388	—	29,755	30,101	(346)
2,259,894	2,329,571	(69,677)	2,259,894	2,329,571	(69,677)
2,763,391	2,910,218	(146,827)	2,763,391	2,910,218	(146,827)
587,877	593,645	(5,768)	587,877	593,645	(5,768)
2,928,556	2,968,844	(40,288)	2,928,556	2,968,844	(40,288)
987,023	1,493,000	(505,977)	55,750,128	54,174,000	1,576,128
3,962,463	1,157,960	2,804,503	30,575,727	28,846,960	1,728,767
1,401,776	1,443,000	(41,224)	1,401,776	1,443,000	(41,224)
2,805,089	2,886,611	(81,522)	2,805,089	2,886,611	(81,522)
<b>18,658,317</b>	<b>16,773,374</b>	<b>1,884,943</b>	<b>114,530,016</b>	<b>110,373,962</b>	<b>4,156,054</b>
<b>8,701,663</b>	<b>8,627,337</b>	<b>74,326</b>	<b>11,345,110</b>	<b>15,036,731</b>	<b>(3,691,621)</b>
<b>\$ 27,359,980</b>	<b>\$ 25,400,711</b>	<b>\$ 1,959,269</b>	<b>\$ 125,875,126</b>	<b>\$ 125,410,693</b>	<b>\$ 464,433</b>

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	<b>General Fund</b>		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
<b>EXPENDITURES</b>			
Legislative, Judicial, Executive			
Legislative .....	\$ 341,875	\$ 341,875	\$ —
Judicial .....	2,413,771	2,417,372	3,601
Executive .....	1,114,953	1,154,669	39,716
State and Consumer Services .....	576,093	591,492	15,399
Business, Transportation, and Housing			
Business and Housing .....	15,364	15,454	90
Transportation .....	1,417,292	1,417,292	—
Resources .....	1,397,387	1,567,836	170,449
Environmental Protection .....	74,743	82,135	7,392
Health and Human Services .....	29,389,336	29,835,245	445,909
Corrections and Rehabilitation .....	9,959,143	10,224,959	265,816
Education			
Education K-12 .....	39,201,264	39,204,643	3,379
Higher Education .....	11,243,431	11,250,045	6,614
Labor and Workforce Development .....	103,059	104,536	1,477
General Government			
General Administration .....	403,249	432,658	29,409
Tax Relief .....	669,140	688,895	19,755
Shared Revenues .....	291,948	294,385	2,437
Debt Service .....	3,536,470	3,542,736	6,266
Other Statewide Expenditures .....	1,454,048	1,630,724	176,676
Expenditure Adjustment for Encumbrances .....	(219,426)	(219,426)	—
Credit for Overhead Services by General Fund .....	(549,587)	(549,587)	—
Statewide Indirect Cost Recoveries .....	(88,045)	(88,045)	—
<b>TOTAL, ALL EXPENDITURES .....</b>	<b>\$ 102,745,508</b>	<b>\$ 103,939,893</b>	<b>\$ 1,194,385</b>

<b>Special Fund Types</b>			<b>Total</b>		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ (3,393)	\$ (3,393)	\$ —	\$ 338,482	\$ 338,482	\$ —
1,488,267	1,529,858	41,591	3,902,038	3,947,230	45,192
646,557	703,113	56,556	1,761,510	1,857,782	96,272
696,817	799,808	102,991	1,272,910	1,391,300	118,390
229,698	244,559	14,861	245,062	260,013	14,951
8,641,096	10,518,419	1,877,323	10,058,388	11,935,711	1,877,323
2,260,043	2,308,574	48,531	3,657,430	3,876,410	218,980
1,049,583	1,103,934	54,351	1,124,326	1,186,069	61,743
7,842,832	7,921,265	78,433	37,232,168	37,756,510	524,342
19,279	21,437	2,158	9,978,422	10,246,396	267,974
28,601	30,228	1,627	39,229,865	39,234,871	5,006
60,433	60,433	—	11,303,864	11,310,478	6,614
318,057	328,438	10,381	421,116	432,974	11,858
1,393,211	1,674,010	280,799	1,796,460	2,106,668	310,208
—	—	—	669,140	688,895	19,755
1,357,598	1,357,598	—	1,649,546	1,651,983	2,437
1,452,167	1,452,167	—	4,988,637	4,994,903	6,266
290	221	(69)	1,454,338	1,630,945	176,607
(1,024,930)	(1,024,930)	—	(1,244,356)	(1,244,356)	—
278	278	—	(549,309)	(549,309)	—
—	—	—	(88,045)	(88,045)	—
<b>\$ 26,456,484</b>	<b>\$ 29,026,017</b>	<b>\$ 2,569,533</b>	<b>\$ 129,201,992</b>	<b>\$ 132,965,910</b>	<b>\$ 3,763,918</b>

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Notes  
to the  
Financial  
Statements

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

The accompanying financial statements present the financial position and the results of operations of the State for the year ended June 30, 2008. These statements have been prepared in compliance with state laws, state accounting procedures, and the state budget.

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

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

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

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

### B. Fund Accounting

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

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

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

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

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

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

- *General Fund Special Accounts* are accounts within the General Fund created by the Legislature to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes. Included within these accounts is the Budget Stabilization Account (BSA) which was established by Proposition 58 in March 2004. This fund requires the Controller to transfer a percentage of estimated General Fund revenue, currently two percent, from the General Fund to the BSA. The Governor is authorized to reduce or suspend this transfer when the BSA exceeds five percent of the General Fund revenues estimated and enacted for that fiscal year. Whenever a shortfall in the General Fund reserve is determined by the Department of Finance, the Director will order a transfer from the BSA to the General Fund for an amount sufficient to ensure a prudent General Fund reserve.
- *Feeder Funds* are the depositories for the collection of major taxes prior to clearance to the General Fund. The resources and obligations of these funds that apply to the General Fund as of June 30 are included in Due From Other Funds. Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30.
- *Transportation Funds* are used to account for revenues that are restricted by law to transportation and related public safety programs.
- *Other Governmental Cost Funds* are used to account for other revenues that are restricted by law for specific purposes.

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

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

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

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

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

## C. Measurement Focus and Basis of Accounting

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

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

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

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

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

## D. Fixed Assets

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

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

## E. Long-Term Obligations

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



can then be used to service the debt on outstanding general obligation bonds. Self-liquidating bonds reimburse the General Fund for the debt service provided on their behalf.

## F. Fund Equity

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

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

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

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

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

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

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

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's "rainy day fund," it provides the moneys for necessary expenditures throughout the year that have not been anticipated or provided for in the annual budget. It also provides relief, to the amount of its available funds, for any budgeted shortfalls. As of June 30, 2008, the SFEU balance consists of the existing balance of \$2.4 billion from the Special Fund for Economic Uncertainties plus an additional \$1.0 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, 2008. 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 2008-09 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 2007-08 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 November 1, 2007, the State issued \$7.0 billion of RANs. These RANs were repaid with interest on June 30, 2008.

## 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, 2008, the accumulated interest of the bonds outstanding was \$3.1 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, 2008, general obligation bonds outstanding in the amount of approximately \$7.5 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.



# 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, 2008**  
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 155	\$ 348	\$ —
Deposits in Surplus Money Investment Fund .....	7	—	175
Receivables .....	835	—	—
Due From Other Funds .....	—	—	537
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 997</b>	<b>\$ 348</b>	<b>\$ 712</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 98
Due to Other Funds .....	798	3	2
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>798</b>	<b>3</b>	<b>100</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	165	3	—
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	34	342	612
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>199</b>	<b>345</b>	<b>612</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 997</b>	<b>\$ 348</b>	<b>\$ 712</b>

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

Boxer's Neurological Examination Account (0492)	Budget Stabilization Account * (1011)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)
\$ 28	\$ —	\$ 1	\$ 21	\$ 1	\$ 635	\$ 3,234
372	—	205	—	176	—	—
—	—	—	—	—	44	26
2	—	1	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 402</b>	<b>\$ —</b>	<b>\$ 207</b>	<b>\$ 21</b>	<b>\$ 178</b>	<b>\$ 679</b>	<b>\$ 3,260</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
1	—	—	—	—	36	142
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>36</b>	<b>142</b>
—	—	—	—	—	—	—
—	—	—	—	—	—	79,446
401	—	207	21	178	643	—
—	—	—	—	—	—	(76,328)
<b>401</b>	<b>—</b>	<b>207</b>	<b>21</b>	<b>178</b>	<b>643</b>	<b>3,118</b>
<b>\$ 402</b>	<b>\$ —</b>	<b>\$ 207</b>	<b>\$ 21</b>	<b>\$ 178</b>	<b>\$ 679</b>	<b>\$ 3,260</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 628	\$ 16,386	\$ 100
Deposits in Surplus Money Investment Fund .....	5,994	—	—
Receivables .....	263	—	—
Due From Other Funds .....	2,955	—	68
Due From Other Governments .....	1,668	—	—
Prepaid Expenses .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 11,508</b>	<b>\$ 16,386</b>	<b>\$ 168</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 510	\$ 9,903	\$ —
Due to Other Funds .....	2,143	54	68
Due to Other Governments .....	—	—	—
Advance Collections .....	2	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>2,655</b>	<b>9,957</b>	<b>68</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	242	1,181	—
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	30,586	27,484	32
Contingency Reserve for Economic Uncertainties .....	—	—	68
Unreserved-Undesignated .....	(21,975)	(22,236)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>8,853</b>	<b>6,429</b>	<b>100</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 11,508</b>	<b>\$ 16,386</b>	<b>\$ 168</b>

Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)
\$ 10,653	\$ 12	\$ 4	\$ 1	\$ 464	\$ 108	\$ —
—	7,156	2,238	161	8,234	624	—
—	1,277	275	—	16	1,394	—
—	844	576	1	85	190	—
553	155	155	—	258	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 11,206</b>	<b>\$ 9,444</b>	<b>\$ 3,248</b>	<b>\$ 163</b>	<b>\$ 9,057</b>	<b>\$ 2,316</b>	<b>\$ —</b>
\$ 2,466	\$ 489	\$ 15	\$ —	\$ 142	\$ —	\$ —
933	—	57	—	1	—	—
4,040	—	—	—	—	—	—
—	—	—	—	1,957	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>7,439</b>	<b>489</b>	<b>72</b>	<b>—</b>	<b>2,100</b>	<b>—</b>	<b>—</b>
53	412	5	—	537	183	—
—	—	—	—	—	—	334
3,714	8,543	3,171	163	6,420	2,133	—
—	—	—	—	—	—	(334)
<b>3,767</b>	<b>8,955</b>	<b>3,176</b>	<b>163</b>	<b>6,957</b>	<b>2,316</b>	<b>—</b>
<b>\$ 11,206</b>	<b>\$ 9,444</b>	<b>\$ 3,248</b>	<b>\$ 163</b>	<b>\$ 9,057</b>	<b>\$ 2,316</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Expedited Site Remediation Trust Fund (0456)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2,088	\$ 1	\$ —
Deposits in Surplus Money Investment Fund .....	24,762	2,862	2,961
Receivables .....	57	—	—
Due From Other Funds .....	3,694	16	17
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	933	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 31,534</b>	<b>\$ 2,879</b>	<b>\$ 2,978</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,413	\$ —	\$ —
Due to Other Funds .....	364	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	814	—	—
Deposits .....	—	—	—
Other Liabilities .....	9	—	—
<b>Total Liabilities .....</b>	<b>2,600</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	19,245	—	—
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	—	250	—
Contingency Reserve for Economic Uncertainties .....	9,689	2,629	2,978
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>28,934</b>	<b>2,879</b>	<b>2,978</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 31,534</b>	<b>\$ 2,879</b>	<b>\$ 2,978</b>

Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)
\$ 49	\$ 1	\$ 6	\$ 1,513	\$ 118	\$ 3	\$ 1
1,533	1,849	573	—	5,807	573	315
—	—	6	—	4,903	63	—
10	11	3	23	5,887	38	2
—	—	—	—	4,152	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,592</b>	<b>\$ 1,861</b>	<b>\$ 588</b>	<b>\$ 1,536</b>	<b>\$ 20,867</b>	<b>\$ 677</b>	<b>\$ 318</b>
\$ 7	\$ —	\$ 4	\$ —	\$ 4,227	\$ 34	\$ 1
29	100	—	—	21	—	4
—	—	—	—	23	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>36</b>	<b>100</b>	<b>4</b>	<b>—</b>	<b>4,271</b>	<b>36</b>	<b>5</b>
—	1,310	—	—	2,632	11	2
—	—	—	—	—	—	—
1,556	451	584	1,536	13,964	630	311
—	—	—	—	—	—	—
<b>1,556</b>	<b>1,761</b>	<b>584</b>	<b>1,536</b>	<b>16,596</b>	<b>641</b>	<b>313</b>
<b>\$ 1,592</b>	<b>\$ 1,861</b>	<b>\$ 588</b>	<b>\$ 1,536</b>	<b>\$ 20,867</b>	<b>\$ 677</b>	<b>\$ 318</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2008**

(Amounts in thousands)

		Geothermal Resources Development Account	
	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 14	\$ 1
Deposits in Surplus Money Investment Fund .....	2,104	—	8,410
Receivables .....	27	—	—
Due From Other Funds .....	12	490	49
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 2,143</b>	<b>\$ 504</b>	<b>\$ 8,460</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1	\$ —	\$ 1
Due to Other Funds .....	—	500	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>1</b>	<b>500</b>	<b>1</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	5,120
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	2,142	4	3,339
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>2,142</b>	<b>4</b>	<b>8,459</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 2,143</b>	<b>\$ 504</b>	<b>\$ 8,460</b>



Hazardous Substance Account Site Operation and Maintenance Account (0458)	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)
\$ 1	\$ 307	\$ 614	\$ —	\$ —	\$ —	\$ 849
1,356	13,652	—	6,385	108	1,670	—
—	10,138	78	—	—	—	7
8	5,815	800	37	5	10	135
—	—	—	—	—	—	—
—	1,417	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,365</b>	<b>\$ 31,329</b>	<b>\$ 1,492</b>	<b>\$ 6,422</b>	<b>\$ 113</b>	<b>\$ 1,680</b>	<b>\$ 991</b>
\$ —	\$ 2,026	\$ 629	\$ 12	\$ —	\$ —	\$ —
—	1,657	565	3	—	—	91
—	22	—	—	—	—	—
—	2,132	—	—	—	—	—
—	—	—	—	—	—	—
—	28	—	—	—	—	—
—	<b>5,865</b>	<b>1,194</b>	<b>15</b>	<b>—</b>	<b>—</b>	<b>91</b>
—	4,299	—	83	—	364	—
—	—	—	—	—	1,040	—
1,365	21,165	298	6,324	113	276	900
—	—	—	—	—	—	—
<b>1,365</b>	<b>25,464</b>	<b>298</b>	<b>6,407</b>	<b>113</b>	<b>1,680</b>	<b>900</b>
<b>\$ 1,365</b>	<b>\$ 31,329</b>	<b>\$ 1,492</b>	<b>\$ 6,422</b>	<b>\$ 113</b>	<b>\$ 1,680</b>	<b>\$ 991</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 5,871	\$ 89	\$ 7,130
Deposits in Surplus Money Investment Fund .....	—	—	—
Receivables .....	—	1,123	51
Due From Other Funds .....	—	—	8
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 5,871</b>	<b>\$ 1,212</b>	<b>\$ 7,189</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 4	\$ 692
Due to Other Funds .....	—	304	2,328
Due to Other Governments .....	—	679	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	13	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>1,000</b>	<b>3,020</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	22	—
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	5,871	190	4,169
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>5,871</b>	<b>212</b>	<b>4,169</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 5,871</b>	<b>\$ 1,212</b>	<b>\$ 7,189</b>

Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)
\$ 29	\$ 4,445	\$ 85	\$ 1,075	\$ 1,307	\$ 1	\$ 104
—	—	2,956	20,866	—	19,841	—
—	178	—	11,568	—	—	—
—	29	464	1,396	—	138	—
—	9	—	—	—	—	—
—	—	—	1,820	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 29</b>	<b>\$ 4,661</b>	<b>\$ 3,505</b>	<b>\$ 36,725</b>	<b>\$ 1,307</b>	<b>\$ 19,980</b>	<b>\$ 104</b>
\$ —	\$ —	\$ —	\$ 4,621	\$ —	\$ 377	\$ —
27	1,978	39	4,708	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	13	—	—	—
<b>27</b>	<b>1,978</b>	<b>39</b>	<b>9,342</b>	<b>—</b>	<b>377</b>	<b>—</b>
—	—	533	13,119	—	15,300	—
—	—	—	—	—	2,327	—
2	2,683	2,933	14,264	1,307	1,976	104
—	—	—	—	—	—	—
<b>2</b>	<b>2,683</b>	<b>3,466</b>	<b>27,383</b>	<b>1,307</b>	<b>19,603</b>	<b>104</b>
<b>\$ 29</b>	<b>\$ 4,661</b>	<b>\$ 3,505</b>	<b>\$ 36,725</b>	<b>\$ 1,307</b>	<b>\$ 19,980</b>	<b>\$ 104</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 541	\$ 151,754	\$ 8,476
Deposits in Surplus Money Investment Fund .....	—	—	20,058
Receivables .....	—	17,019	51
Due From Other Funds .....	—	—	149
Due From Other Governments .....	—	—	111
Prepaid Expenses .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 541</b>	<b>\$ 168,773</b>	<b>\$ 28,845</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 14,994	\$ 562
Due to Other Funds .....	—	2,294	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>17,288</b>	<b>562</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	10,303	2,331
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	—	—	11,456
Contingency Reserve for Economic Uncertainties .....	541	141,182	14,496
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>541</b>	<b>151,485</b>	<b>28,283</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 541</b>	<b>\$ 168,773</b>	<b>\$ 28,845</b>

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)	
\$ 30,580	\$ 250	\$ —	\$ 16	\$ —	\$ 1	\$ 12,781
—	—	243	3,069	60,499	58,855	—
—	—	—	13	1	1	—
5	—	2	22	343	503	2,271,590
—	—	—	—	—	—	—
—	—	—	—	—	14	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 30,585</b>	<b>\$ 250</b>	<b>\$ 245</b>	<b>\$ 3,120</b>	<b>\$ 60,843</b>	<b>\$ 59,374</b>	<b>\$ 2,284,371</b>
\$ 1,675	\$ —	\$ —	\$ —	\$ —	\$ 88	\$ 50,071
587	—	21	214	168	19	—
—	—	—	—	—	—	—
—	—	—	12	—	—	—
—	—	—	—	—	14,042	—
—	—	—	—	—	—	2,234,300
<b>2,262</b>	<b>—</b>	<b>21</b>	<b>226</b>	<b>168</b>	<b>14,149</b>	<b>2,284,371</b>
—	—	5	2,102	47	4	—
—	247	—	—	—	—	—
28,323	3	219	792	60,628	45,221	—
—	—	—	—	—	—	—
<b>28,323</b>	<b>250</b>	<b>224</b>	<b>2,894</b>	<b>60,675</b>	<b>45,225</b>	<b>—</b>
<b>\$ 30,585</b>	<b>\$ 250</b>	<b>\$ 245</b>	<b>\$ 3,120</b>	<b>\$ 60,843</b>	<b>\$ 59,374</b>	<b>\$ 2,284,371</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1,182	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund .....	45,828	122	137
Receivables .....	2,974	—	—
Due From Other Funds .....	1,099	1	1
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 51,083</b>	<b>\$ 124</b>	<b>\$ 140</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,138	\$ —	\$ —
Due to Other Funds .....	1,065	—	2
Due to Other Governments .....	—	—	—
Advance Collections .....	2,304	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>4,507</b>	<b>—</b>	<b>2</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	3,600	—	1
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	42,976	124	137
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>46,576</b>	<b>124</b>	<b>138</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 51,083</b>	<b>\$ 124</b>	<b>\$ 140</b>

Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)	<b>Total</b>
\$ —	\$ 1	\$ 264,066
5,639	3	338,378
1,100	—	53,488
31	—	2,298,103
—	—	7,061
—	—	4,184
—	—	—
—	—	—
<b>\$ 6,770</b>	<b>\$ 4</b>	<b>\$ 2,965,280</b>
\$ 33	\$ —	\$ 96,233
353	—	21,679
—	—	4,766
—	—	7,221
—	—	14,042
—	—	2,234,363
<b>386</b>	<b>—</b>	<b>2,378,304</b>
475	—	83,689
—	—	153,202
5,909	4	470,958
—	—	(120,873)
<b>6,384</b>	<b>4</b>	<b>586,976</b>
<b>\$ 6,770</b>	<b>\$ 4</b>	<b>\$ 2,965,280</b>

(Concluded)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 347</b>	<b>\$ 301</b>	<b>\$ 576</b>
<b>ADDITIONS</b>			
Revenues .....	966	78	705
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(223)	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>743</b>	<b>78</b>	<b>705</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	892	34	726
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>892</b>	<b>34</b>	<b>726</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1)	—	(57)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>891</b>	<b>34</b>	<b>669</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 199</b>	<b>\$ 345</b>	<b>\$ 612</b>



Boxer's Neurological Examination Account (0492)	Budget Stabilization Account (1011)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)
\$ 272	\$ 471,770	\$ 205	\$ 376	\$ 174	\$ 642	\$ 3,156
171	—	4	90	6	422	137
—	1,022,621	—	—	—	—	—
—	—	—	2	—	—	—
—	—	—	—	—	—	148
<b>171</b>	<b>1,022,621</b>	<b>4</b>	<b>92</b>	<b>6</b>	<b>422</b>	<b>285</b>
43	—	2	447	2	422	2
—	—	—	—	—	—	82
—	—	—	—	—	—	—
<b>43</b>	<b>—</b>	<b>2</b>	<b>447</b>	<b>2</b>	<b>422</b>	<b>84</b>
—	1,494,391	—	—	—	—	239
(1)	—	—	—	—	(1)	—
—	—	—	—	—	—	—
<b>42</b>	<b>1,494,391</b>	<b>2</b>	<b>447</b>	<b>2</b>	<b>421</b>	<b>323</b>
<b>\$ 401</b>	<b>\$ —</b>	<b>\$ 207</b>	<b>\$ 21</b>	<b>\$ 178</b>	<b>\$ 643</b>	<b>\$ 3,118</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 7,085</b>	<b>\$ 81,767</b>	<b>\$ 100</b>
<b>ADDITIONS</b>			
Revenues .....	25,947	1	—
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	2,896	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>28,843</b>	<b>1</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	28,089	2	—
Local Assistance .....	—	75,337	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>28,089</b>	<b>75,339</b>	<b>—</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	(1,014)	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>27,075</b>	<b>75,339</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 8,853</b>	<b>\$ 6,429</b>	<b>\$ 100</b>

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

Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund * (0486)
\$ 5,922	\$ 6,258	\$ 2,528	\$ 166	\$ 7,721	\$ 2,027	\$ —
10,246	11,146	2,350	5	5,031	16,144	—
—	—	16	—	—	186	—
337	26	(17)	1	(5)	130	—
—	—	—	—	—	—	—
<b>10,583</b>	<b>11,172</b>	<b>2,349</b>	<b>6</b>	<b>5,026</b>	<b>16,460</b>	<b>—</b>
12,789	8,395	1,748	2	5,790	16,282	—
—	32	—	—	—	—	—
—	—	—	—	—	—	—
<b>12,789</b>	<b>8,427</b>	<b>1,748</b>	<b>2</b>	<b>5,790</b>	<b>16,282</b>	<b>—</b>
—	—	—	—	—	—	—
(51)	48	(47)	7	—	(111)	—
—	—	—	—	—	—	—
<b>12,738</b>	<b>8,475</b>	<b>1,701</b>	<b>9</b>	<b>5,790</b>	<b>16,171</b>	<b>—</b>
<b>\$ 3,767</b>	<b>\$ 8,955</b>	<b>\$ 3,176</b>	<b>\$ 163</b>	<b>\$ 6,957</b>	<b>\$ 2,316</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Expedited Site Remediation Trust Fund (0456)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 36,163</b>	<b>\$ 2,828</b>	<b>\$ 2,986</b>
<b>ADDITIONS</b>			
Revenues .....	232	51	54
Transfers From Other Funds .....	56,080	—	—
Prior Year Revenue Adjustments .....	8	—	—
Other Additions .....	—	2	—
<b>Total Additions .....</b>	<b>56,320</b>	<b>53</b>	<b>54</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	63,569	2	62
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>63,569</b>	<b>2</b>	<b>62</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	(20)	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>63,549</b>	<b>2</b>	<b>62</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 28,934</b>	<b>\$ 2,879</b>	<b>\$ 2,978</b>

Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)
\$ 1,564	\$ 2,258	\$ 456	\$ 2,064	\$ 14,050	\$ 614	\$ 222
365	38	253	1,500	64,208	400	131
—	201	—	—	—	—	—
4	—	1	—	(714)	3	—
—	—	—	—	—	—	—
<b>369</b>	<b>239</b>	<b>254</b>	<b>1,500</b>	<b>63,494</b>	<b>403</b>	<b>131</b>
351	766	2	2	61,531	376	40
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>351</b>	<b>766</b>	<b>2</b>	<b>2</b>	<b>61,531</b>	<b>376</b>	<b>40</b>
—	—	—	2,026	—	—	—
26	(30)	124	—	(583)	—	—
—	—	—	—	—	—	—
<b>377</b>	<b>736</b>	<b>126</b>	<b>2,028</b>	<b>60,948</b>	<b>376</b>	<b>40</b>
<b>\$ 1,556</b>	<b>\$ 1,761</b>	<b>\$ 584</b>	<b>\$ 1,536</b>	<b>\$ 16,596</b>	<b>\$ 641</b>	<b>\$ 313</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

		Geothermal Resources Development Account	
	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 1,881</b>	<b>\$ 162</b>	<b>\$ 8,157</b>
<b>ADDITIONS</b>			
Revenues .....	405	9,617	147
Transfers From Other Funds .....	—	—	2,647
Prior Year Revenue Adjustments .....	28	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>433</b>	<b>9,617</b>	<b>2,794</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	6,890	307
Local Assistance .....	—	—	4,695
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2</b>	<b>6,890</b>	<b>5,002</b>
Transfers to Other Funds .....	—	2,885	—
Adjustments to Prior Year Appropriation Expenditures.....	170	—	(2,510)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>172</b>	<b>9,775</b>	<b>2,492</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 2,142</b>	<b>\$ 4</b>	<b>\$ 8,459</b>

Hazardous Substance Account Site Operation and Maintenance Account (0458)	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)
\$ 1,721	\$ 28,030	\$ 554	\$ 6,510	\$ 1,111	\$ 1,728	\$ 779
119	48,793	(1)	113	18	30	3,754
—	—	—	—	—	—	—
—	838	(440)	—	—	—	(5)
—	—	—	—	—	—	—
<b>119</b>	<b>49,631</b>	<b>(441)</b>	<b>113</b>	<b>18</b>	<b>30</b>	<b>3,749</b>
475	53,083	—	216	1,016	—	3,075
—	—	—	—	—	78	—
—	—	—	—	—	—	—
<b>475</b>	<b>53,083</b>	<b>—</b>	<b>216</b>	<b>1,016</b>	<b>78</b>	<b>3,075</b>
—	28	—	—	—	—	397
—	(914)	(185)	—	—	—	156
—	—	—	—	—	—	—
<b>475</b>	<b>52,197</b>	<b>(185)</b>	<b>216</b>	<b>1,016</b>	<b>78</b>	<b>3,628</b>
<b>\$ 1,365</b>	<b>\$ 25,464</b>	<b>\$ 298</b>	<b>\$ 6,407</b>	<b>\$ 113</b>	<b>\$ 1,680</b>	<b>\$ 900</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ (373)</b>	<b>\$ 3,678</b>
<b>ADDITIONS</b>			
Revenues .....	—	4,509	3,299
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	41	(22)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>4,550</b>	<b>3,277</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	(2,205)	1,504	3,196
Local Assistance .....	—	2,469	—
Capital Outlay .....	(3,666)	—	—
<b>Total Appropriation Expenditures .....</b>	<b>(5,871)</b>	<b>3,973</b>	<b>3,196</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	—	(8)	(410)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>(5,871)</b>	<b>3,965</b>	<b>2,786</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 5,871</b>	<b>\$ 212</b>	<b>\$ 4,169</b>



Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)
\$ 26	\$ 1,435	\$ 9,368	\$ 25,455	\$ 1,160	\$ 18,423	\$ 106
113	4,440	10,434	110,199	1	365	—
—	—	—	135	—	8,480	—
—	(178)	(4,940)	4,940	—	—	—
—	—	—	—	—	—	—
<b>113</b>	<b>4,262</b>	<b>5,494</b>	<b>115,274</b>	<b>1</b>	<b>8,845</b>	<b>—</b>
2	3,003	11,322	91,502	(146)	7,665	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>2</b>	<b>3,003</b>	<b>11,322</b>	<b>91,502</b>	<b>(146)</b>	<b>7,665</b>	<b>2</b>
135	—	—	21,332	—	—	—
—	11	74	512	—	—	—
—	—	—	—	—	—	—
<b>137</b>	<b>3,014</b>	<b>11,396</b>	<b>113,346</b>	<b>(146)</b>	<b>7,665</b>	<b>2</b>
<b>\$ 2</b>	<b>\$ 2,683</b>	<b>\$ 3,466</b>	<b>\$ 27,383</b>	<b>\$ 1,307</b>	<b>\$ 19,603</b>	<b>\$ 104</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 521</b>	<b>\$ 156,108</b>	<b>\$ 24,099</b>
<b>ADDITIONS</b>			
Revenues .....	17	103,761	1,228
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	8	(3,216)	—
Other Additions .....	—	—	4,168
<b>Total Additions .....</b>	<b>25</b>	<b>100,545</b>	<b>5,396</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	5	4,616	1,212
Local Assistance .....	—	97,387	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>5</b>	<b>102,003</b>	<b>1,212</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	—	3,165	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>5</b>	<b>105,168</b>	<b>1,212</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 541</b>	<b>\$ 151,485</b>	<b>\$ 28,283</b>

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)	
\$ 27,711	\$ 250	\$ 418	\$ 2,889	\$ 54,255	\$ 41,765	\$ —
17,130	—	8	2,065	7,584	5,548	—
—	—	—	—	—	—	—
—	—	—	—	716	(188)	—
—	851	—	—	—	—	9,612,745
<b>17,130</b>	<b>851</b>	<b>8</b>	<b>2,065</b>	<b>8,300</b>	<b>5,360</b>	<b>9,612,745</b>
16,407	851	203	2,058	1,882	1,685	—
—	—	—	—	—	232	—
—	—	—	—	—	—	—
<b>16,407</b>	<b>851</b>	<b>203</b>	<b>2,058</b>	<b>1,882</b>	<b>1,917</b>	<b>—</b>
—	—	—	—	—	—	—
111	—	(1)	2	(2)	(17)	—
—	—	—	—	—	—	9,612,745
<b>16,518</b>	<b>851</b>	<b>202</b>	<b>2,060</b>	<b>1,880</b>	<b>1,900</b>	<b>9,612,745</b>
<b>\$ 28,323</b>	<b>\$ 250</b>	<b>\$ 224</b>	<b>\$ 2,894</b>	<b>\$ 60,675</b>	<b>\$ 45,225</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 35,601</b>	<b>\$ 120</b>	<b>\$ 137</b>
<b>ADDITIONS</b>			
Revenues .....	61,729	3	36
Transfers From Other Funds .....	587	—	—
Prior Year Revenue Adjustments .....	(10)	3	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>62,306</b>	<b>6</b>	<b>36</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	46,130	2	35
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>46,130</b>	<b>2</b>	<b>35</b>
Transfers to Other Funds .....	8,480	—	—
Adjustments to Prior Year Appropriation Expenditures.....	(3,279)	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>51,331</b>	<b>2</b>	<b>35</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 46,576</b>	<b>\$ 124</b>	<b>\$ 138</b>

Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)	<b>Total</b>
<b>\$ 5,509</b>	<b>\$ 5</b>	<b>\$ 1,113,897</b>
4,164	1	540,310
—	—	1,090,953
181	—	205
—	—	9,617,914
<b>4,345</b>	<b>1</b>	<b>11,249,382</b>
3,580	2	461,945
—	—	180,312
—	—	(3,666)
<b>3,580</b>	<b>2</b>	<b>638,591</b>
—	—	1,529,913
(110)	—	(4,946)
—	—	9,612,745
<b>3,470</b>	<b>2</b>	<b>11,776,303</b>
<b>\$ 6,384</b>	<b>\$ 4</b>	<b>\$ 586,976</b>

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# Feeder Funds

# Governmental Cost Funds Feeder Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 5,346	\$ 8,422	\$ 15,722	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	33,838	8,679	3,171,300	9,500
Due From Other Funds .....	—	—	—	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
<b>Total Assets .....</b>	<b><u>\$ 39,184</u></b>	<b><u>\$ 17,101</u></b>	<b><u>\$ 3,187,022</u></b>	<b><u>\$ 9,500</u></b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 119	\$ 8	\$ 15,529	\$ 3,821
Due to Other Funds .....	39,065	17,093	1,690,393	5,679
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Other Liabilities .....	—	—	1,481,100	—
<b>Total Liabilities .....</b>	<b><u>39,184</u></b>	<b><u>17,101</u></b>	<b><u>3,187,022</u></b>	<b><u>9,500</u></b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations .....	—	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—	—
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance .....</b>	<b><u>—</u></b>	<b><u>—</u></b>	<b><u>—</u></b>	<b><u>—</u></b>
<b>Total Liabilities and Fund Balance .....</b>	<b><u>\$ 39,184</u></b>	<b><u>\$ 17,101</u></b>	<b><u>\$ 3,187,022</u></b>	<b><u>\$ 9,500</u></b>

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



Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund * (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	<b>Total</b>
\$ 4	\$ —	\$ 4,296	\$ 31,167	\$ 1,643,636	\$ 1,708,593
—	—	—	—	6,363	6,363
—	—	38,916	3,583,825	3,007,714	9,853,772
—	—	—	134,866	11,301	146,167
—	—	—	—	—	—
—	—	—	—	—	—
<b>\$ 4</b>	<b>\$ —</b>	<b>\$ 43,212</b>	<b>\$ 3,749,858</b>	<b>\$ 4,669,014</b>	<b>\$ 11,714,895</b>
\$ —	\$ —	\$ 1	\$ —	\$ 14,191	\$ 33,669
4	—	42,309	3,749,858	3,349,712	8,894,113
—	—	—	—	1,305,111	1,305,111
—	—	589	—	—	589
—	—	313	—	—	1,481,413
<b>4</b>	<b>—</b>	<b>43,212</b>	<b>3,749,858</b>	<b>4,669,014</b>	<b>11,714,895</b>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<b>\$ 4</b>	<b>\$ —</b>	<b>\$ 43,212</b>	<b>\$ 3,749,858</b>	<b>\$ 4,669,014</b>	<b>\$ 11,714,895</b>

# Governmental Cost Funds Feeder Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
<b>FUND BALANCE, JULY 1, 2007 .....</b>	<b>\$ 39</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Revenues .....	54	—	—	—
Revenues Collected for Other Funds .....	332,571	109,871	11,851,814	5,910
Sales Tax Collected for Local Government .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	(1,538)	(86)	(16,911)	7,608
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>331,087</b>	<b>109,785</b>	<b>11,834,903</b>	<b>13,518</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	—	—	—	—
Local Assistance .....	—	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Disbursement of Revenues Collected for Other Funds	332,571	109,871	11,851,814	5,910
Distribution of Local Sales Tax Collections .....	—	—	—	—
Transfers to Other Funds .....	93	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Other Deductions .....	(1,538)	(86)	(16,911)	7,608
<b>Total Deductions .....</b>	<b>331,126</b>	<b>109,785</b>	<b>11,834,903</b>	<b>13,518</b>
<b>FUND BALANCE, JUNE 30, 2008 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	<b>Total</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 39
—	—	—	4,246	8,169,328	8,173,628
236	500	2,172,974	54,785,666	26,614,892	95,874,434
—	—	—	—	9,522,773	9,522,773
—	—	—	45,439	—	45,439
(3)	—	17,934	(531,569)	(17,964)	(542,529)
—	—	—	—	93,762	93,762
<b>233</b>	<b>500</b>	<b>2,190,908</b>	<b>54,303,782</b>	<b>44,382,791</b>	<b>113,167,507</b>
—	—	—	2,400	101,411	103,811
—	—	—	—	—	—
—	—	—	<b>2,400</b>	<b>101,411</b>	<b>103,811</b>
236	500	2,172,974	54,785,666	26,614,892	95,874,434
—	—	—	—	9,522,773	9,522,773
—	—	—	47,285	8,165,830	8,213,208
—	—	—	—	—	—
(3)	—	17,934	(531,569)	(22,115)	(546,680)
<b>233</b>	<b>500</b>	<b>2,190,908</b>	<b>54,303,782</b>	<b>44,382,791</b>	<b>113,167,546</b>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

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# Transportation Funds

# Governmental Cost Funds Transportation Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Aeronautics Account		
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	Bicycle Transportation Account (0045)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	11,281	9,722	35,661
Receivables .....	—	472	—
Due From Other Funds .....	1,739	76	286
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	1,800	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 14,822</b>	<b>\$ 10,270</b>	<b>\$ 35,947</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 3	\$ —	\$ —
Due to Other Funds .....	633	—	—
Due to Other Governments .....	85	—	122
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Advances From Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>721</b>	<b>—</b>	<b>122</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	5,921	—	30,080
Reserved for Unencumbered Balances of Continuing Appropriations .....	3	—	15
Contingency Reserve for Economic Uncertainties .....	8,177	10,270	5,730
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance</b> .....	<b>14,101</b>	<b>10,270</b>	<b>35,825</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 14,822</b>	<b>\$ 10,270</b>	<b>\$ 35,947</b>

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ —	\$ —	\$ 1	\$ 124,752	\$ 2,373	\$ 31,168	\$ 1
—	978	3,968	614,680	—	273,066	15,895
—	22	—	29,181	—	338,097	4,970
644,017	—	67	145,205	36	2,161	10,400
—	—	—	2,094	—	—	—
—	—	—	33,334	—	—	—
—	—	—	14,500	—	—	—
—	—	—	—	—	—	—
—	—	—	1,328	—	—	—
<b>\$ 644,017</b>	<b>\$ 1,000</b>	<b>\$ 4,036</b>	<b>\$ 965,074</b>	<b>\$ 2,409</b>	<b>\$ 644,492</b>	<b>\$ 31,266</b>
\$ —	\$ —	\$ —	\$ 119,181	\$ —	\$ 1,773	\$ —
245,737	—	216	149,116	156	642,719	37,504
398,280	—	—	2,763	—	—	15,839
—	—	—	—	—	—	—
—	—	—	6,873	—	—	—
—	—	—	388	—	—	—
—	—	—	—	—	—	—
—	—	—	34,537	—	—	—
<b>644,017</b>	<b>—</b>	<b>216</b>	<b>312,858</b>	<b>156</b>	<b>644,492</b>	<b>53,343</b>
—	—	19	447,818	—	—	67
—	—	—	19,454	—	—	3,681
—	1,000	3,801	184,944	2,253	—	—
—	—	—	—	—	—	(25,825)
—	<b>1,000</b>	<b>3,820</b>	<b>652,216</b>	<b>2,253</b>	<b>—</b>	<b>(22,077)</b>
<b>\$ 644,017</b>	<b>\$ 1,000</b>	<b>\$ 4,036</b>	<b>\$ 965,074</b>	<b>\$ 2,409</b>	<b>\$ 644,492</b>	<b>\$ 31,266</b>

(Continued)

# Governmental Cost Funds Transportation Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund .....	1,673	1,690	41,860
Receivables .....	—	—	2,222
Due From Other Funds .....	13	13	217,312
Due From Other Governments .....	—	—	98
Prepaid Expenses .....	—	—	36
Advances and Loans Receivable .....	—	—	47,000
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,686</b>	<b>\$ 1,704</b>	<b>\$ 308,529</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 26,557
Due to Other Funds .....	—	—	28,533
Due to Other Governments .....	—	—	7,013
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	202
Deposits .....	—	—	—
Advances From Other Funds .....	—	—	—
Other Liabilities .....	—	—	1
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>62,306</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	719,559
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	531,251
Contingency Reserve for Economic Uncertainties .....	1,686	1,704	—
Unreserved-Undesignated .....	—	—	(1,004,587)
<b>Total Fund Balance .....</b>	<b>1,686</b>	<b>1,704</b>	<b>246,223</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,686</b>	<b>\$ 1,704</b>	<b>\$ 308,529</b>



<u>State Highway Account</u>			
<u>Local Transportation Loan Account (2501)</u>	<u>State Highway Account (0042)</u>	<u>Transportation Revolving Account (0048)</u>	<u>Total</u>
\$ —	\$ 21,286	\$ 11	\$ 179,596
3,236	201,110	320,118	1,534,938
1	54,877	37,460	467,302
25	391,228	2,098,247	3,510,825
—	—	—	2,192
—	4,544	59,463	97,377
—	2,000,000	—	2,063,300
—	—	—	—
—	—	—	1,328
<b>\$ 3,262</b>	<b>\$ 2,673,045</b>	<b>\$ 2,515,299</b>	<b>\$ 7,856,858</b>
\$ —	\$ 37,536	\$ 157,709	\$ 342,759
—	792,215	20,206	1,917,035
—	15,822	101	440,025
—	—	—	—
—	5,560	—	12,635
—	9,062	—	9,450
—	—	2,300,800	2,300,800
—	1,290	36,483	72,311
—	<b>861,485</b>	<b>2,515,299</b>	<b>5,095,015</b>
—	1,370,678	—	2,574,142
—	3,865,139	—	4,419,543
3,262	—	—	222,827
—	(3,424,257)	—	(4,454,669)
<b>3,262</b>	<b>1,811,560</b>	<b>—</b>	<b>2,761,843</b>
<b>\$ 3,262</b>	<b>\$ 2,673,045</b>	<b>\$ 2,515,299</b>	<b>\$ 7,856,858</b>

(Concluded)

# Governmental Cost Funds Transportation Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Aeronautics Account		Bicycle Transportation Account (0045)
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	
<b>FUND BALANCE, JULY 1, 2007 .....</b>	<b>\$ 12,935</b>	<b>\$ 11,835</b>	<b>\$ 33,701</b>
<b>ADDITIONS</b>			
Revenues .....	563	1,746	1,542
Transfers From Other Funds .....	8,781	—	7,200
Prior Year Revenue Adjustments .....	—	(10)	—
Other Additions .....	—	2,881	—
<b>Total Additions .....</b>	<b>9,344</b>	<b>4,617</b>	<b>8,742</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	3,031	—	10
Local Assistance .....	5,153	6,182	7,450
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>8,184</b>	<b>6,182</b>	<b>7,460</b>
Transfers to Other Funds .....	30	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(36)	—	(842)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>8,178</b>	<b>6,182</b>	<b>6,618</b>
<b>FUND BALANCE, JUNE 30, 2008 .....</b>	<b>\$ 14,101</b>	<b>\$ 10,270</b>	<b>\$ 35,825</b>

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ 80	\$ 1,000	\$ 3,781	\$ 727,239	\$ 2,442	\$ —	\$ 11,514
—	—	1,896	2,091,094	1,650	3,358,775	558,874
3,244,260	—	16	3,890	—	—	4,042
—	—	—	1,367	—	69,971	7
—	14,354	—	—	—	—	—
<b>3,244,260</b>	<b>14,354</b>	<b>1,912</b>	<b>2,096,351</b>	<b>1,650</b>	<b>3,428,746</b>	<b>562,923</b>
1,324	—	1,839	2,191,357	1,807	48,038	363,837
1,124,906	14,354	—	20,987	—	—	199,324
—	—	—	(30,820)	—	—	33,378
<b>1,126,230</b>	<b>14,354</b>	<b>1,839</b>	<b>2,181,524</b>	<b>1,807</b>	<b>48,038</b>	<b>596,539</b>
2,118,110	—	—	27,134	—	3,380,708	—
—	—	34	(37,284)	32	—	(25)
—	—	—	—	—	—	—
<b>3,244,340</b>	<b>14,354</b>	<b>1,873</b>	<b>2,171,374</b>	<b>1,839</b>	<b>3,428,746</b>	<b>596,514</b>
\$ —	\$ 1,000	\$ 3,820	\$ 652,216	\$ 2,253	\$ —	\$ (22,077)

(Continued)

# Governmental Cost Funds Transportation Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
<b>FUND BALANCE, JULY 1, 2007 .....</b>	<b>\$ 1,615</b>	<b>\$ 1,711</b>	<b>\$ 576,662</b>
<b>ADDITIONS</b>			
Revenues .....	71	74	9,263
Transfers From Other Funds .....	—	—	645,087
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	167,886
<b>Total Additions .....</b>	<b>71</b>	<b>74</b>	<b>822,236</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	551,334
Local Assistance .....	—	208	588,262
Capital Outlay .....	—	—	22,918
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>208</b>	<b>1,162,514</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(127)	(9,839)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>81</b>	<b>1,152,675</b>
<b>FUND BALANCE, JUNE 30, 2008 .....</b>	<b>\$ 1,686</b>	<b>\$ 1,704</b>	<b>\$ 246,223</b>

<u>State Highway Account</u>			
<u>Local Transportation Loan Account (2501)</u>	<u>State Highway Account (0042)</u>	<u>Transportation Revolving Account (0048)</u>	<u>Total</u>
\$ 2,607	\$ 1,891,817	\$ —	\$ 3,278,939
137	1,143,184	—	7,168,869
—	2,452,776	—	6,366,052
—	1,339	—	72,674
520	—	8,936,413	9,122,054
<b>657</b>	<b>3,597,299</b>	<b>8,936,413</b>	<b>22,729,649</b>
2	2,754,939	—	5,917,518
—	174,407	—	2,141,233
—	656,158	—	681,634
<b>2</b>	<b>3,585,504</b>	<b>—</b>	<b>8,740,385</b>
—	120,561	—	5,646,543
—	(28,509)	—	(76,596)
—	—	8,936,413	8,936,413
<b>2</b>	<b>3,677,556</b>	<b>8,936,413</b>	<b>23,246,745</b>
<b>\$ 3,262</b>	<b>\$ 1,811,560</b>	<b>\$ —</b>	<b>\$ 2,761,843</b>

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**Other  
Governmental  
Cost Funds**

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 553	\$ 1,235	\$ 487
Deposits in Surplus Money Investment Fund .....	—	23,800	3,330
Receivables .....	—	—	—
Due From Other Funds .....	—	1,725	374
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	14	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 553</b>	<b>\$ 26,774</b>	<b>\$ 4,191</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 78	\$ 7	\$ 4
Due to Other Funds .....	—	86	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	743	151
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>78</b>	<b>836</b>	<b>155</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	315	285	12
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	160	25,653	4,024
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>475</b>	<b>25,938</b>	<b>4,036</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 553</b>	<b>\$ 26,774</b>	<b>\$ 4,191</b>

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



Acute Orphan Well Account (3102)	Agricultural Biomass Utilization Account * (3021)	AIDS Drug Assistance Program Rebate Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)
\$ (3)	\$ —	\$ (7,647)	\$ 36	\$ 3,477	\$ 35,805	\$ 815
1,537	—	123,391	—	133,610	—	—
—	—	—	—	10,968	18	—
12	—	996	—	12,660	439	—
—	—	—	—	—	2	—
—	—	—	—	—	1,144	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,546</b>	<b>\$ —</b>	<b>\$ 116,740</b>	<b>\$ 36</b>	<b>\$ 160,715</b>	<b>\$ 37,408</b>	<b>\$ 815</b>
\$ —	\$ —	\$ 17,631	\$ —	\$ 1,076	\$ 1,167	\$ 8
285	—	—	—	12,455	451	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	21,660	—
<b>285</b>	<b>—</b>	<b>17,631</b>	<b>—</b>	<b>13,531</b>	<b>23,278</b>	<b>13</b>
—	—	—	—	112,070	2,104	1
—	—	—	189	1,000	—	—
—	—	—	—	—	—	—
1,261	—	99,109	—	34,114	12,026	801
—	—	—	(153)	—	—	—
<b>1,261</b>	<b>—</b>	<b>99,109</b>	<b>36</b>	<b>147,184</b>	<b>14,130</b>	<b>802</b>
<b>\$ 1,546</b>	<b>\$ —</b>	<b>\$ 116,740</b>	<b>\$ 36</b>	<b>\$ 160,715</b>	<b>\$ 37,408</b>	<b>\$ 815</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Analytical Laboratory Account (3101)	Antiterrorism Fund (3034)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ 7,896
Deposits in Surplus Money Investment Fund .....	—	982	—
Receivables .....	—	—	—
Due From Other Funds .....	4	761	38
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 4</b>	<b>\$ 1,743</b>	<b>\$ 7,934</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	529
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>529</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	284
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	2,716
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4	1,743	4,405
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4</b>	<b>1,743</b>	<b>7,405</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4</b>	<b>\$ 1,743</b>	<b>\$ 7,934</b>

Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Behavioral Science Examiners Fund (0773)
\$ 451	\$ 116	\$ 8	\$ 12	\$ 6,762	\$ 315	\$ 792
2,072	17,567	749	233	—	1,146	6,762
3	259	5	4	—	—	—
23	130	42	3	1,287	8	309
—	—	—	—	—	—	—
—	—	—	—	42	—	6
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,549</b>	<b>\$ 18,072</b>	<b>\$ 804</b>	<b>\$ 252</b>	<b>\$ 8,091</b>	<b>\$ 1,469</b>	<b>\$ 7,869</b>
\$ 42	\$ —	\$ —	\$ —	\$ 6,656	\$ —	\$ 5
—	343	—	—	—	339	24
—	—	—	—	—	—	—
—	—	—	—	—	—	588
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	121	—
<b>42</b>	<b>343</b>	<b>—</b>	<b>—</b>	<b>6,656</b>	<b>460</b>	<b>617</b>
21	98	3	2	—	53	204
—	—	—	—	104	—	—
—	—	—	—	—	—	—
2,486	17,631	801	250	1,331	956	7,048
—	—	—	—	—	—	—
<b>2,507</b>	<b>17,729</b>	<b>804</b>	<b>252</b>	<b>1,435</b>	<b>1,009</b>	<b>7,252</b>
<b>\$ 2,549</b>	<b>\$ 18,072</b>	<b>\$ 804</b>	<b>\$ 252</b>	<b>\$ 8,091</b>	<b>\$ 1,469</b>	<b>\$ 7,869</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 300	\$ 176	\$ 80
Deposits in Surplus Money Investment Fund .....	2,283	390	1,027
Receivables .....	980	391	—
Due From Other Funds .....	154	3	92
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	1	4
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,717</b>	<b>\$ 961</b>	<b>\$ 1,203</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2,879	\$ 49	\$ —
Due to Other Funds .....	13	21	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	109
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>2,892</b>	<b>70</b>	<b>109</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	294	15
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	825	597	1,079
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>825</b>	<b>891</b>	<b>1,094</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,717</b>	<b>\$ 961</b>	<b>\$ 1,203</b>

Board of Registered Nursing Fund (0761)	Breast Cancer Fund			Budget Stabilization Account Deficit	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)
	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Recovery Bond Retirement Sinking Fund Subaccount (3090)		
\$ 2,331	\$ 1	\$ 1,671	\$ 1	\$ 44	\$ 357	\$ 1
19,630	21,484	4,111	25,943	—	3,441	—
—	—	1,749	—	—	—	—
2,001	1,086	76	1,121	1,840	421	—
—	—	—	—	—	—	—
10	—	—	—	—	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 23,972</b>	<b>\$ 22,571</b>	<b>\$ 7,607</b>	<b>\$ 27,065</b>	<b>\$ 1,884</b>	<b>\$ 4,227</b>	<b>\$ 1</b>
\$ 19	\$ 7,996	\$ 2	\$ 26,401	\$ —	\$ 6	\$ —
145	1,808	3,614	5	—	—	—
—	—	—	—	—	—	—
2,029	—	—	—	—	91	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>2,193</b>	<b>9,804</b>	<b>3,616</b>	<b>26,406</b>	<b>—</b>	<b>97</b>	<b>—</b>
679	617	—	—	—	102	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
21,100	12,150	3,991	659	1,884	4,028	1
—	—	—	—	—	—	—
<b>21,779</b>	<b>12,767</b>	<b>3,991</b>	<b>659</b>	<b>1,884</b>	<b>4,130</b>	<b>1</b>
<b>\$ 23,972</b>	<b>\$ 22,571</b>	<b>\$ 7,607</b>	<b>\$ 27,065</b>	<b>\$ 1,884</b>	<b>\$ 4,227</b>	<b>\$ 1</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	California Architects Board Fund (0706)	California Beach and Coastal Enhancement Account (0371)	Bimetal Processing Fee Account (0277)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 103	\$ 1,926	\$ 1
Deposits in Surplus Money Investment Fund .....	3,085	—	7,615
Receivables .....	—	—	231
Due From Other Funds .....	73	38	58
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	3	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,264</b>	<b>\$ 1,964</b>	<b>\$ 7,905</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1	\$ 77	\$ —
Due to Other Funds .....	65	3	42
Due to Other Governments .....	—	—	—
Advance Collections .....	33	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>99</b>	<b>80</b>	<b>42</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	180	1,383	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	201	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	2,985	300	7,863
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>3,165</b>	<b>1,884</b>	<b>7,863</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,264</b>	<b>\$ 1,964</b>	<b>\$ 7,905</b>

California Beverage Container Recycling Fund				California Board of Architectural Examiners- Landscape Architects Fund (0757)	California Children and Families First Trust Fund (Continued on next page)	
California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	PET Processing Fee Account (0278)	Penalty Account (0276)		Administration Account (0638)	California Children and Families First Trust Fund (0623)
\$ 1,174	\$ 1	\$ (13)	\$ 2	\$ 85	\$ 38	\$ 42,177
277,224	6,939	4,564	2,938	1,762	25,181	4,574
185,044	6,305	5,524	49	—	4	46,465
40,148	151	96	22	18	1,136	1,006
—	—	—	—	—	—	—
283	—	—	—	1	75	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 503,873</b>	<b>\$ 13,396</b>	<b>\$ 10,171</b>	<b>\$ 3,011</b>	<b>\$ 1,866</b>	<b>\$ 26,434</b>	<b>\$ 94,222</b>
\$ 53,571	\$ —	\$ —	\$ —	\$ —	\$ 86	\$ 41
1,040	13,129	9,660	—	70	162	94,175
81,905	—	—	—	—	—	—
—	—	—	—	52	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>136,516</b>	<b>13,129</b>	<b>9,660</b>	<b>—</b>	<b>122</b>	<b>248</b>	<b>94,216</b>
64,820	—	—	—	43	—	—
124,120	—	—	—	—	26,186	—
—	—	—	—	—	—	—
178,417	267	511	3,011	1,701	—	6
—	—	—	—	—	—	—
<b>367,357</b>	<b>267</b>	<b>511</b>	<b>3,011</b>	<b>1,744</b>	<b>26,186</b>	<b>6</b>
<b>\$ 503,873</b>	<b>\$ 13,396</b>	<b>\$ 10,171</b>	<b>\$ 3,011</b>	<b>\$ 1,866</b>	<b>\$ 26,434</b>	<b>\$ 94,222</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 175	\$ —	\$ 479
Deposits in Surplus Money Investment Fund .....	64,599	37,680	137,644
Receivables .....	—	—	—
Due From Other Funds .....	3,357	75,476	5,810
Due From Other Governments .....	—	—	135
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 68,131</b>	<b>\$ 113,156</b>	<b>\$ 144,068</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2,432	\$ 143	\$ 841
Due to Other Funds .....	3,930	—	9,353
Due to Other Governments .....	350	113,013	1,900
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>6,712</b>	<b>113,156</b>	<b>12,094</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	5,774	—	8,248
Reserved for Unencumbered Balances of Continuing Appropriations .....	55,645	—	123,726
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>61,419</b>	<b>—</b>	<b>131,974</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 68,131</b>	<b>\$ 113,156</b>	<b>\$ 144,068</b>



California Children and Families First Trust Fund (Continued from previous page)			California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund (Continued on next page) California Environmental License Plate Fund (0140)
Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)				
\$ 124	\$ 183	\$ 99	\$ 20	\$ 33	\$ 3	\$ 332
77,369	78,528	5,052	—	8,416	5,775	11,285
—	—	—	—	308	287	17
6,241	3,457	24,801	1	67	43	4,600
—	—	—	—	—	—	—
—	—	—	—	14	—	278
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 83,734</b>	<b>\$ 82,168</b>	<b>\$ 29,952</b>	<b>\$ 21</b>	<b>\$ 8,838</b>	<b>\$ 6,108</b>	<b>\$ 16,512</b>
\$ 948	\$ 334	\$ 2,182	\$ —	\$ 57	\$ 8	\$ 1,765
4,113	6,500	31	20	13	6	2,731
—	57	478	—	—	—	424
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3	—	—
<b>5,061</b>	<b>6,891</b>	<b>2,691</b>	<b>20</b>	<b>73</b>	<b>14</b>	<b>4,920</b>
4,124	6,049	3,474	—	88	1	5,859
74,549	69,229	23,787	—	—	—	13
—	—	—	—	—	—	—
—	—	—	1	8,677	6,093	5,720
—	(1)	—	—	—	—	—
<b>78,673</b>	<b>75,277</b>	<b>27,261</b>	<b>1</b>	<b>8,765</b>	<b>6,094</b>	<b>11,592</b>
<b>\$ 83,734</b>	<b>\$ 82,168</b>	<b>\$ 29,952</b>	<b>\$ 21</b>	<b>\$ 8,838</b>	<b>\$ 6,108</b>	<b>\$ 16,512</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	California Environmental License Plate Fund (Continued from previous page)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)
	Yosemite Foundation Account (0071)		
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 240	\$ 319	\$ 20
Deposits in Surplus Money Investment Fund .....	—	752	—
Receivables .....	—	88	—
Due From Other Funds .....	19	—	403
Due From Other Governments .....	—	663	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 259</b>	<b>\$ 1,822</b>	<b>\$ 423</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	313	55
Due to Other Governments .....	240	—	—
Advance Collections .....	—	—	20
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	9	—
<b>Total Liabilities .....</b>	<b>240</b>	<b>322</b>	<b>75</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	60	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	19	1,440	348
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>19</b>	<b>1,500</b>	<b>348</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 259</b>	<b>\$ 1,822</b>	<b>\$ 423</b>

California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
\$ 4	\$ —	\$ 337	\$ 16,293	\$ —	\$ 337	\$ 86
29,489	69	82,459	160,418	38	39,927	98,186
132	—	1,617	3,184	—	1,655	13,772
304	1	638	1,479	—	5,663	774
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 29,929</b>	<b>\$ 70</b>	<b>\$ 85,051</b>	<b>\$ 181,374</b>	<b>\$ 38</b>	<b>\$ 47,582</b>	<b>\$ 112,818</b>
\$ 163	\$ —	\$ 2,546	\$ 55,576	\$ —	\$ 12,660	\$ 393
2,238	—	8	8	—	5	12,780
—	—	—	—	—	—	302
5,230	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>7,631</b>	<b>—</b>	<b>2,554</b>	<b>55,584</b>	<b>—</b>	<b>12,665</b>	<b>13,475</b>
7,822	—	10,219	42	—	18	47,820
310	—	—	—	30	—	—
—	—	—	—	—	—	—
14,166	70	72,278	125,748	8	34,899	51,523
—	—	—	—	—	—	—
<b>22,298</b>	<b>70</b>	<b>82,497</b>	<b>125,790</b>	<b>38</b>	<b>34,917</b>	<b>99,343</b>
<b>\$ 29,929</b>	<b>\$ 70</b>	<b>\$ 85,051</b>	<b>\$ 181,374</b>	<b>\$ 38</b>	<b>\$ 47,582</b>	<b>\$ 112,818</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ 324
Deposits in Surplus Money Investment Fund .....	26,501	1,130	3,615
Receivables .....	4,919	—	934
Due From Other Funds .....	208	9	276
Due From Other Governments .....	236	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 31,864</b>	<b>\$ 1,139</b>	<b>\$ 5,149</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,665	\$ —	\$ —
Due to Other Funds .....	821	—	300
Due to Other Governments .....	429	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>2,915</b>	<b>—</b>	<b>300</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	24,353	—	506
Reserved for Unencumbered Balances of Continuing Appropriations .....	1,113	4,506	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	3,483	—	4,343
Unreserved-Undesignated .....	—	(3,367)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>28,949</b>	<b>1,139</b>	<b>4,849</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 31,864</b>	<b>\$ 1,139</b>	<b>\$ 5,149</b>

Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)	Certification Fund (0271)	Child Health and Safety Fund (0279)
\$ 3,559	\$ 1,516	\$ 727	\$ 342	\$ 99	\$ 42	\$ 14
—	—	—	—	3,887	3,683	6,128
—	—	14	10	—	—	—
353	194	—	—	154	28	146
—	—	—	—	—	—	—
—	—	—	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 3,912</b>	<b>\$ 1,710</b>	<b>\$ 741</b>	<b>\$ 352</b>	<b>\$ 4,141</b>	<b>\$ 3,753</b>	<b>\$ 6,288</b>
\$ 1,439	\$ 273	\$ —	\$ —	\$ 9	\$ 27	\$ 1,009
—	—	15	—	11	164	875
—	—	—	—	—	—	—
—	—	—	—	107	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1	—	—
<b>1,439</b>	<b>273</b>	<b>15</b>	<b>—</b>	<b>128</b>	<b>191</b>	<b>1,884</b>
—	—	3	—	18	—	2
1,222	—	—	—	—	—	—
—	—	—	—	—	—	—
1,251	1,437	723	352	3,995	3,562	4,402
—	—	—	—	—	—	—
<b>2,473</b>	<b>1,437</b>	<b>726</b>	<b>352</b>	<b>4,013</b>	<b>3,562</b>	<b>4,404</b>
<b>\$ 3,912</b>	<b>\$ 1,710</b>	<b>\$ 741</b>	<b>\$ 352</b>	<b>\$ 4,141</b>	<b>\$ 3,753</b>	<b>\$ 6,288</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 3,774	\$ 3,133	\$ 4,598
Deposits in Surplus Money Investment Fund .....	31,713	705	—
Receivables .....	17,000	—	79
Due From Other Funds .....	2,466	5	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 54,953</b>	<b>\$ 3,843</b>	<b>\$ 4,677</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 4,699	\$ —	\$ 39
Due to Other Funds .....	1,170	—	—
Due to Other Governments .....	2,839	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>8,708</b>	<b>—</b>	<b>39</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	3,981	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	42,264	3,843	4,638
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>46,245</b>	<b>3,843</b>	<b>4,638</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 54,953</b>	<b>\$ 3,843</b>	<b>\$ 4,677</b>

Cigarette and Tobacco Products Surtax Fund

Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)
\$ 26,529	\$ 242	\$ 1	\$ 1	\$ 1	\$ —	\$ —
2,349	62,561	24,723	2,735	2,176	34,461	17,112
26,625	—	—	—	—	—	—
599	11,779	19,797	5,635	2,844	3,071	14,181
—	46	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 56,102</b>	<b>\$ 74,628</b>	<b>\$ 44,521</b>	<b>\$ 8,371</b>	<b>\$ 5,021</b>	<b>\$ 37,532</b>	<b>\$ 31,293</b>
\$ 23	\$ 39,406	\$ —	\$ —	\$ —	\$ 34,307	\$ 7,930
56,081	476	40,683	8,045	1,615	31	19,992
—	10,040	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>56,104</b>	<b>49,922</b>	<b>40,683</b>	<b>8,045</b>	<b>1,615</b>	<b>34,338</b>	<b>27,922</b>
—	5,395	—	—	1,085	—	150
—	2,041	—	9	—	—	—
—	—	—	—	—	—	—
—	17,270	3,838	317	2,321	3,194	3,221
(2)	—	—	—	—	—	—
<b>(2)</b>	<b>24,706</b>	<b>3,838</b>	<b>326</b>	<b>3,406</b>	<b>3,194</b>	<b>3,371</b>
<b>\$ 56,102</b>	<b>\$ 74,628</b>	<b>\$ 44,521</b>	<b>\$ 8,371</b>	<b>\$ 5,021</b>	<b>\$ 37,532</b>	<b>\$ 31,293</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 11	\$ 2,474	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	16
Receivables .....	—	61	—
Due From Other Funds .....	—	44	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 11</b>	<b>\$ 2,579</b>	<b>\$ 16</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 232	\$ —
Due to Other Funds .....	—	3	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>235</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	11	2,344	16
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>11</b>	<b>2,344</b>	<b>16</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 11</b>	<b>\$ 2,579</b>	<b>\$ 16</b>

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



Coastal Access Account, State Coastal Conservancy Fund (0593)	Community Revitalization Fee Fund (3038)	Conservatorship Registry Fund * (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)
				Certification Account (0166)	Consumer Affairs Fund (0702)	
\$ 2,440	\$ 1	\$ —	\$ 9	\$ 14	\$ 312	\$ 4,584
—	42	—	409	739	48,539	22,449
—	—	—	—	—	128	—
—	—	—	3	35	3,732	6,253
—	—	—	—	—	—	—
—	—	—	—	1	2,951	25
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,440</b>	<b>\$ 43</b>	<b>\$ —</b>	<b>\$ 421</b>	<b>\$ 789</b>	<b>\$ 55,662</b>	<b>\$ 33,311</b>
\$ 118	\$ —	\$ —	\$ —	\$ —	\$ 12,251	\$ 35
—	—	—	—	—	37,474	56
—	—	—	—	—	—	—
—	—	—	9	—	—	7,794
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	595	5
<b>118</b>	<b>—</b>	<b>—</b>	<b>9</b>	<b>—</b>	<b>50,320</b>	<b>7,890</b>
1,058	—	—	—	21	3,968	1,555
652	—	—	—	—	—	—
—	—	—	—	—	—	—
612	43	—	412	768	1,374	23,866
—	—	—	—	—	—	—
<b>2,322</b>	<b>43</b>	<b>—</b>	<b>412</b>	<b>789</b>	<b>5,342</b>	<b>25,421</b>
<b>\$ 2,440</b>	<b>\$ 43</b>	<b>\$ —</b>	<b>\$ 421</b>	<b>\$ 789</b>	<b>\$ 55,662</b>	<b>\$ 33,311</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 107	\$ 5,592	\$ 7,614
Deposits in Surplus Money Investment Fund .....	2,753	33,732	—
Receivables .....	—	—	—
Due From Other Funds .....	20	3,046	2,510
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	54	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,880</b>	<b>\$ 42,424</b>	<b>\$ 10,124</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 200	\$ 42	\$ —
Due to Other Funds .....	161	—	181
Due to Other Governments .....	—	—	—
Advance Collections .....	—	4,333	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	1	—
<b>Total Liabilities .....</b>	<b>361</b>	<b>4,376</b>	<b>181</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	2,440	38
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	2,519	35,608	9,905
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,519</b>	<b>38,048</b>	<b>9,943</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,880</b>	<b>\$ 42,424</b>	<b>\$ 10,124</b>

Court Facilities Trust Fund (3066)	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	DNA Identification Fund (3086)	Dam Safety Fund (3057)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)
\$ —	\$ 162	\$ 114	\$ 2	\$ —	\$ 12,157	\$ 520
5,940	—	1,668	3,577	22,774	—	85,366
439	4	—	—	5,967	—	2,522
39	—	33	36	10,255	201	655
—	—	—	—	—	—	—
—	—	1	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 6,418</b>	<b>\$ 166</b>	<b>\$ 1,816</b>	<b>\$ 3,615</b>	<b>\$ 38,996</b>	<b>\$ 12,358</b>	<b>\$ 89,063</b>
\$ 2,833	\$ —	\$ 1	\$ —	\$ 5,401	\$ 17	\$ 8,601
—	36	—	401	5	1,468	42
—	—	—	—	—	—	—
490	1	—	—	—	11,154	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3	—	—	—	—	—	—
<b>3,326</b>	<b>37</b>	<b>1</b>	<b>401</b>	<b>5,406</b>	<b>12,639</b>	<b>8,643</b>
2,600	72	7	40	—	161	12,294
—	—	—	—	—	—	—
—	—	—	—	—	—	—
492	57	1,808	3,174	33,590	—	68,126
—	—	—	—	—	(442)	—
<b>3,092</b>	<b>129</b>	<b>1,815</b>	<b>3,214</b>	<b>33,590</b>	<b>(281)</b>	<b>80,420</b>
<b>\$ 6,418</b>	<b>\$ 166</b>	<b>\$ 1,816</b>	<b>\$ 3,615</b>	<b>\$ 38,996</b>	<b>\$ 12,358</b>	<b>\$ 89,063</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Agricultural Pest Control Research Account * (0112)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—
Receivables .....	—	—	—
Due From Other Funds .....	149	—	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 149</b>	<b>\$ —</b>	<b>\$ —</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	149	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>149</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	995	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated .....	—	(995)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 149</b>	<b>\$ —</b>	<b>\$ —</b>

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

Department of Food and Agriculture Fund		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)
California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)			Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)	
\$ 1	\$ 1,528	\$ 2	\$ 1	\$ 347	\$ 1	\$ —
61	18,232	993	290	22,380	25	374
—	5,102	8	—	213	—	1,544
—	13,583	162	2	1,789	—	132
—	458	1	—	3	—	—
—	—	—	—	1,141	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 62</b>	<b>\$ 38,903</b>	<b>\$ 1,166</b>	<b>\$ 293</b>	<b>\$ 25,873</b>	<b>\$ 26</b>	<b>\$ 2,050</b>
\$ —	\$ 544	\$ 5	\$ —	\$ 1,187	\$ —	\$ 130
6	4,386	26	—	1,675	—	—
—	2,050	—	—	4,553	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,747	—	—	9	—	—
<b>6</b>	<b>8,727</b>	<b>31</b>	<b>—</b>	<b>7,424</b>	<b>—</b>	<b>130</b>
—	495	3	—	6,108	—	—
—	25,654	—	—	—	—	—
—	—	—	—	—	—	—
56	4,027	1,132	293	12,341	26	1,920
—	—	—	—	—	—	—
<b>56</b>	<b>30,176</b>	<b>1,135</b>	<b>293</b>	<b>18,449</b>	<b>26</b>	<b>1,920</b>
<b>\$ 62</b>	<b>\$ 38,903</b>	<b>\$ 1,166</b>	<b>\$ 293</b>	<b>\$ 25,873</b>	<b>\$ 26</b>	<b>\$ 2,050</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 10	\$ 22
Deposits in Surplus Money Investment Fund .....	1,263	—	339
Receivables .....	—	—	—
Due From Other Funds .....	10	—	3
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,273</b>	<b>\$ 10</b>	<b>\$ 364</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	21
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	12
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>33</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,273	10	331
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>1,273</b>	<b>10</b>	<b>331</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,273</b>	<b>\$ 10</b>	<b>\$ 364</b>

Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)
\$ 1,581	\$ 3,426	\$ 12,184	\$ 4,260	\$ 1,603	\$ 8,050	\$ 1,561
—	—	—	—	—	—	—
53	3	—	—	160	18	—
—	14	—	8,186	—	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,634</b>	<b>\$ 3,443</b>	<b>\$ 12,184</b>	<b>\$ 12,446</b>	<b>\$ 1,763</b>	<b>\$ 8,070</b>	<b>\$ 1,561</b>
\$ 449	\$ 218	\$ 1,650	\$ —	\$ —	\$ 70	\$ 2,200
49	95	14	11,728	156	237	—
—	—	278	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>498</b>	<b>313</b>	<b>1,942</b>	<b>11,728</b>	<b>156</b>	<b>307</b>	<b>2,200</b>
—	—	—	7	37	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,136	3,130	10,242	711	1,570	7,763	—
—	—	—	—	—	—	(639)
<b>1,136</b>	<b>3,130</b>	<b>10,242</b>	<b>718</b>	<b>1,607</b>	<b>7,763</b>	<b>(639)</b>
<b>\$ 1,634</b>	<b>\$ 3,443</b>	<b>\$ 12,184</b>	<b>\$ 12,446</b>	<b>\$ 1,763</b>	<b>\$ 8,070</b>	<b>\$ 1,561</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 10,581	\$ 14	\$ 347
Deposits in Surplus Money Investment Fund .....	—	4,331	1,461
Receivables .....	—	48	—
Due From Other Funds .....	6,132	34	184
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	2
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 16,713</b>	<b>\$ 4,427</b>	<b>\$ 1,994</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 5
Due to Other Funds .....	—	204	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	217
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>204</b>	<b>222</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	2,201	296	38
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	14,512	3,927	1,734
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>16,713</b>	<b>4,223</b>	<b>1,772</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 16,713</b>	<b>\$ 4,427</b>	<b>\$ 1,994</b>



Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)
\$ 1	\$ 19	\$ 5	\$ —	\$ 229	\$ 56	\$ 493
688	304	310	4,298	47,622	—	9,173
—	1	2	—	63,410	—	—
3	41	2	1,431	1,213	—	68
—	102	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,235	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 692</b>	<b>\$ 467</b>	<b>\$ 319</b>	<b>\$ 5,729</b>	<b>\$ 113,709</b>	<b>\$ 56</b>	<b>\$ 9,734</b>
\$ 28	\$ —	\$ —	\$ —	\$ 152	\$ —	\$ —
—	—	171	5,608	64,182	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	6,578	—	451
<b>28</b>	<b>—</b>	<b>171</b>	<b>5,608</b>	<b>70,912</b>	<b>—</b>	<b>451</b>
192	42	2	121	453	—	2,115
—	—	—	—	—	—	—
—	—	—	—	—	—	—
472	425	146	—	42,344	56	7,168
—	—	—	—	—	—	—
<b>664</b>	<b>467</b>	<b>148</b>	<b>121</b>	<b>42,797</b>	<b>56</b>	<b>9,283</b>
<b>\$ 692</b>	<b>\$ 467</b>	<b>\$ 319</b>	<b>\$ 5,729</b>	<b>\$ 113,709</b>	<b>\$ 56</b>	<b>\$ 9,734</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 9	\$ 1	\$ —
Deposits in Surplus Money Investment Fund .....	—	23,573	1,726
Receivables .....	18,000	—	—
Due From Other Funds .....	—	165	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	2,000	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 18,009</b>	<b>\$ 25,739</b>	<b>\$ 1,726</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 3	\$ —	\$ —
Due to Other Funds .....	—	722	—
Due to Other Governments .....	—	29	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>3</b>	<b>751</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	19,856	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	18,006	5,132	1,726
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>18,006</b>	<b>24,988</b>	<b>1,726</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 18,009</b>	<b>\$ 25,739</b>	<b>\$ 1,726</b>

Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (Continued on next page) Fair and Exposition Fund (0191)
\$ 292	\$ 1	\$ —	\$ 1	\$ 418	\$ 6,048	\$ 28
563	7,907	160	2,444	—	—	3,277
5	—	—	—	—	107	4
21	61	1	19	7	22	393
—	—	—	—	—	—	—
—	—	—	—	—	—	46
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	53
<b>\$ 881</b>	<b>\$ 7,969</b>	<b>\$ 161</b>	<b>\$ 2,464</b>	<b>\$ 425</b>	<b>\$ 6,177</b>	<b>\$ 3,801</b>
\$ 70	\$ 329	\$ —	\$ —	\$ —	\$ 142	\$ 1,891
179	5	21	—	11	266	870
—	—	—	—	—	—	—
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	27	—
<b>249</b>	<b>335</b>	<b>21</b>	<b>—</b>	<b>11</b>	<b>435</b>	<b>2,761</b>
—	7,078	6	—	300	265	251
—	—	—	376	—	—	110
—	—	—	—	—	—	—
632	556	134	2,088	114	5,477	679
—	—	—	—	—	—	—
<b>632</b>	<b>7,634</b>	<b>140</b>	<b>2,464</b>	<b>414</b>	<b>5,742</b>	<b>1,040</b>
<b>\$ 881</b>	<b>\$ 7,969</b>	<b>\$ 161</b>	<b>\$ 2,464</b>	<b>\$ 425</b>	<b>\$ 6,177</b>	<b>\$ 3,801</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Fair and Exposition Fund (Continued from previous page)		
	Satellite Wagering Account (0192)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ 4
Deposits in Surplus Money Investment Fund .....	5,714	8,675	2,304
Receivables .....	—	—	295
Due From Other Funds .....	45	2,701	20
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,760</b>	<b>\$ 11,376</b>	<b>\$ 2,623</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,112	\$ 392	\$ 18
Due to Other Funds .....	—	—	13
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>1,112</b>	<b>392</b>	<b>31</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	62
Reserved for Unencumbered Balances of Continuing Appropriations .....	19,724	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	10,984	2,530
Unreserved-Undesignated .....	(15,076)	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,648</b>	<b>10,984</b>	<b>2,592</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,760</b>	<b>\$ 11,376</b>	<b>\$ 2,623</b>

Fish and Game Preservation Fund (Continued on next page)						
Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)
\$ 2	\$ 208	\$ 2	\$ 2	\$ 1	\$ 71,784	\$ 13
6	8,190	1,960	984,099	2,887	—	4,148
—	113	318	—	—	277	6
—	514	17	19,753	—	8,391	51
—	—	—	—	—	—	—
—	212	—	—	—	2,478	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 8</b>	<b>\$ 9,237</b>	<b>\$ 2,297</b>	<b>\$ 1,003,854</b>	<b>\$ 2,888</b>	<b>\$ 82,930</b>	<b>\$ 4,218</b>
\$ —	\$ 527	\$ 141	\$ 9	\$ —	\$ 44	\$ —
5	271	270	514	—	9,100	210
—	—	—	—	—	—	—
—	1	—	—	—	52	—
—	—	—	—	—	701	—
—	—	—	—	—	—	—
—	—	—	—	—	20	—
<b>5</b>	<b>799</b>	<b>411</b>	<b>523</b>	<b>—</b>	<b>9,917</b>	<b>210</b>
—	289	148	—	1	12,037	53
—	—	—	—	—	1,601	—
—	—	—	—	—	—	—
3	8,149	1,738	1,003,331	2,887	59,375	3,955
<b>3</b>	<b>8,438</b>	<b>1,886</b>	<b>1,003,331</b>	<b>2,888</b>	<b>73,013</b>	<b>4,008</b>
<b>\$ 8</b>	<b>\$ 9,237</b>	<b>\$ 2,297</b>	<b>\$ 1,003,854</b>	<b>\$ 2,888</b>	<b>\$ 82,930</b>	<b>\$ 4,218</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

Fish and Game Preservation Fund  
(Continued from previous page)

	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 12	\$ 4	\$ 492
Deposits in Surplus Money Investment Fund .....	7,023	100	2,601
Receivables .....	—	—	8
Due From Other Funds .....	54	1	22
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 7,089</b>	<b>\$ 105</b>	<b>\$ 3,123</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 179
Due to Other Funds .....	—	—	383
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>562</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	7,089	105	2,561
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>7,089</b>	<b>105</b>	<b>2,561</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 7,089</b>	<b>\$ 105</b>	<b>\$ 3,123</b>

Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Gambling Control Fund (0567)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)
\$ 6,828	\$ 94	\$ 43	\$ —	\$ 1,111	\$ 7,846	\$ 196
—	—	15,550	2,020	95,628	8,189	891
—	—	2	256	—	25,421	—
3	—	1,117	15	760	271	10
—	—	—	—	—	—	—
—	—	83	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 6,831</b>	<b>\$ 94</b>	<b>\$ 16,795</b>	<b>\$ 2,291</b>	<b>\$ 97,499</b>	<b>\$ 41,727</b>	<b>\$ 1,098</b>
\$ 4	\$ —	\$ 479	\$ —	\$ 5	\$ 30,364	\$ 2
78	—	101	324	29	2,154	22
—	—	1	—	—	—	—
—	—	—	—	—	—	98
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	—	—	—	—
<b>82</b>	<b>—</b>	<b>582</b>	<b>324</b>	<b>34</b>	<b>32,518</b>	<b>122</b>
625	—	285	72	12,171	—	84
—	—	—	—	3,261	—	—
—	—	—	—	—	—	—
6,124	94	15,928	1,895	82,033	9,209	892
—	—	—	—	—	—	—
<b>6,749</b>	<b>94</b>	<b>16,213</b>	<b>1,967</b>	<b>97,465</b>	<b>9,209</b>	<b>976</b>
<b>\$ 6,831</b>	<b>\$ 94</b>	<b>\$ 16,795</b>	<b>\$ 2,291</b>	<b>\$ 97,499</b>	<b>\$ 41,727</b>	<b>\$ 1,098</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 169	\$ 32,445
Deposits in Surplus Money Investment Fund .....	5,825	86	—
Receivables .....	—	—	—
Due From Other Funds .....	138	1	26,663
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,963</b>	<b>\$ 256</b>	<b>\$ 59,108</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 305	\$ 7	\$ 4,870
Due to Other Funds .....	—	25	91
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	52
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>305</b>	<b>32</b>	<b>5,013</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1,139	—	25,974
Reserved for Unencumbered Balances of Continuing Appropriations .....	497	—	47,207
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4,022	224	—
Unreserved-Undesignated .....	—	—	(19,086)
<b>Total Fund Balance (Deficit) .....</b>	<b>5,658</b>	<b>224</b>	<b>54,095</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,963</b>	<b>\$ 256</b>	<b>\$ 59,108</b>



Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
\$ 6,196	\$ 27	\$ 2,237	\$ 2,367	\$ 71	\$ 665	\$ —
—	235	—	20,579	1,271	49,140	3,470
—	—	—	388	—	—	—
2,066	2	—	168	11	6,464	138
—	—	—	—	—	—	—
—	—	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 8,262</b>	<b>\$ 264</b>	<b>\$ 2,237</b>	<b>\$ 23,502</b>	<b>\$ 1,353</b>	<b>\$ 56,270</b>	<b>\$ 3,608</b>
\$ —	\$ —	\$ 3,039	\$ 5,146	\$ 1	\$ —	\$ —
1,209	2	—	1,725	22	4	—
—	—	—	191	—	—	—
—	—	—	—	51	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,209</b>	<b>2</b>	<b>3,039</b>	<b>7,062</b>	<b>74</b>	<b>4</b>	<b>—</b>
3,071	1	—	—	6	12,786	—
146	—	—	—	—	—	—
—	—	—	—	—	—	—
3,836	261	—	16,440	1,273	43,480	3,608
—	—	(802)	—	—	—	—
<b>7,053</b>	<b>262</b>	<b>(802)</b>	<b>16,440</b>	<b>1,279</b>	<b>56,266</b>	<b>3,608</b>
<b>\$ 8,262</b>	<b>\$ 264</b>	<b>\$ 2,237</b>	<b>\$ 23,502</b>	<b>\$ 1,353</b>	<b>\$ 56,270</b>	<b>\$ 3,608</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 240	\$ 120	\$ 1
Deposits in Surplus Money Investment Fund .....	73,358	183,732	171
Receivables .....	21,213	12,739	51
Due From Other Funds .....	3,074	2,008	1
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	770	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 98,655</b>	<b>\$ 198,599</b>	<b>\$ 224</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2,340	\$ 684	\$ 1
Due to Other Funds .....	204	1,496	—
Due to Other Governments .....	150	12	—
Advance Collections .....	1,635	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>4,329</b>	<b>2,192</b>	<b>1</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	5,526	2,427	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	88,800	193,980	223
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>94,326</b>	<b>196,407</b>	<b>223</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 98,655</b>	<b>\$ 198,599</b>	<b>\$ 224</b>

Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Fund				Jobs-Housing Balance Improvement Account (3006)
			Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)		
\$ 7	\$ 2,038	\$ 2,334	\$ 4,905	\$ 233	\$ 69	\$ —	
999	6,518	56,920	45,956	24,451	17,466	—	
13	—	24,035	9,075	14,318	—	—	
7	49	487	644	4,545	131	674	
—	—	—	—	24	—	—	
—	—	2,154	—	1,378	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>\$ 1,026</b>	<b>\$ 8,605</b>	<b>\$ 85,930</b>	<b>\$ 60,580</b>	<b>\$ 44,949</b>	<b>\$ 17,666</b>	<b>\$ 674</b>	
\$ —	\$ 2,653	\$ 10,142	\$ 42,155	\$ 2,431	\$ 3	\$ 36	
2	78	2,191	1,368	2,643	168	57	
—	—	—	67	413	6	581	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	3	—	21	—	—	
<b>2</b>	<b>2,731</b>	<b>12,336</b>	<b>43,590</b>	<b>5,508</b>	<b>177</b>	<b>674</b>	
1	—	19,653	387	18,101	658	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
1,023	5,874	53,941	16,603	21,340	16,831	—	
—	—	—	—	—	—	—	
<b>1,024</b>	<b>5,874</b>	<b>73,594</b>	<b>16,990</b>	<b>39,441</b>	<b>17,489</b>	<b>—</b>	
<b>\$ 1,026</b>	<b>\$ 8,605</b>	<b>\$ 85,930</b>	<b>\$ 60,580</b>	<b>\$ 44,949</b>	<b>\$ 17,666</b>	<b>\$ 674</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 2,344	\$ 3,118
Deposits in Surplus Money Investment Fund .....	45,215	—	—
Receivables .....	—	—	—
Due From Other Funds .....	376	—	25
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 45,592</b>	<b>\$ 2,344</b>	<b>\$ 3,143</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,209	\$ 49	\$ 4
Due to Other Funds .....	11	5	17
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	167
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	540	—	—
<b>Total Liabilities .....</b>	<b>1,760</b>	<b>54</b>	<b>188</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	23,058	86	1,115
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	266
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	20,774	2,204	1,574
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>43,832</b>	<b>2,290</b>	<b>2,955</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 45,592</b>	<b>\$ 2,344</b>	<b>\$ 3,143</b>

Local Revenue Fund (Continued on next page)						
Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	Sales Tax Account (Continued on next page)		
				Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
\$ 3	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 1
77	349	1,029	—	5	—	221,181
—	2	—	2,888	—	—	—
1	3	8	317,812	72,527	142,812	267,229
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 81</b>	<b>\$ 354</b>	<b>\$ 1,038</b>	<b>\$ 320,700</b>	<b>\$ 72,532</b>	<b>\$ 142,812</b>	<b>\$ 488,411</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	29	—	320,475	6,253	—	488,411
—	—	—	—	66,279	142,812	—
2	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>2</b>	<b>29</b>	<b>—</b>	<b>320,475</b>	<b>72,532</b>	<b>142,812</b>	<b>488,411</b>
—	3	129	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
79	322	909	225	—	—	—
—	—	—	—	—	—	—
<b>79</b>	<b>325</b>	<b>1,038</b>	<b>225</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>\$ 81</b>	<b>\$ 354</b>	<b>\$ 1,038</b>	<b>\$ 320,700</b>	<b>\$ 72,532</b>	<b>\$ 142,812</b>	<b>\$ 488,411</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Sales Tax Account (Continued from previous page)	Sales Tax Growth Account	
	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	514
Receivables .....	—	—	—
Due From Other Funds .....	273,072	—	32
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 273,072</b>	<b>\$ —</b>	<b>\$ 546</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	546
Due to Other Governments .....	273,072	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>273,072</b>	<b>—</b>	<b>546</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	2	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated .....	—	(2)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 273,072</b>	<b>\$ —</b>	<b>\$ 546</b>

Local Revenue Fund  
(Continued from previous page)

Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)
\$ 1	\$ 1	\$ 1	\$ —	\$ 1	\$ 15,264	\$ 646
12	61,805	57,191	253	125	—	20,352
—	—	—	—	—	1	798
—	4,599	41,108	2	1	2,009	201
—	—	—	—	—	—	—
—	—	—	—	—	106	211
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	48
<b>\$ 13</b>	<b>\$ 66,405</b>	<b>\$ 98,300</b>	<b>\$ 255</b>	<b>\$ 127</b>	<b>\$ 17,380</b>	<b>\$ 22,256</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 11,375	\$ 973
13	—	10,551	255	—	59	61
—	66,405	87,749	—	—	—	—
—	—	—	—	—	7	156
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>13</b>	<b>66,405</b>	<b>98,300</b>	<b>255</b>	<b>—</b>	<b>11,441</b>	<b>1,190</b>
—	—	—	—	—	19	10,758
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	127	5,920	10,308
—	—	—	—	—	—	—
—	—	—	—	<b>127</b>	<b>5,939</b>	<b>21,066</b>
<b>\$ 13</b>	<b>\$ 66,405</b>	<b>\$ 98,300</b>	<b>\$ 255</b>	<b>\$ 127</b>	<b>\$ 17,380</b>	<b>\$ 22,256</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Marine Invasive Species Control Fund (0212)	Marine Life and Marine Reserve Management Account * (0647)	Mass Transportation Fund (3116)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2,908	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—
Receivables .....	238	—	—
Due From Other Funds .....	—	—	155,492
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,146</b>	<b>\$ —</b>	<b>\$ 155,492</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	706	—	155,492
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>706</b>	<b>—</b>	<b>155,492</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1,421	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,019	—	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,440</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,146</b>	<b>\$ —</b>	<b>\$ 155,492</b>

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



Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Licensing and Certification Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account	
					Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)
\$ 106	\$ 219	\$ 99	\$ —	\$ 2	\$ 1	\$ 269
—	564	—	1,175	2,680,864	399	2,491
—	19	20	31	1	—	69
5	12	—	9	23,808	3	39
—	—	—	—	7	—	—
—	—	—	—	79,287	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 111</b>	<b>\$ 814</b>	<b>\$ 119</b>	<b>\$ 1,215</b>	<b>\$ 2,783,969</b>	<b>\$ 403</b>	<b>\$ 2,868</b>
\$ 13	\$ 18	\$ —	\$ 1	\$ 141,382	\$ —	\$ —
45	15	121	5	682,122	18	729
—	—	—	—	121,631	—	—
—	—	—	17	—	—	391
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>58</b>	<b>33</b>	<b>121</b>	<b>23</b>	<b>945,135</b>	<b>18</b>	<b>1,120</b>
—	—	—	145	585,494	133	158
—	—	—	—	856,428	—	—
—	—	—	—	—	—	—
53	781	—	1,047	396,912	252	1,590
—	—	(2)	—	—	—	—
<b>53</b>	<b>781</b>	<b>(2)</b>	<b>1,192</b>	<b>1,838,834</b>	<b>385</b>	<b>1,748</b>
<b>\$ 111</b>	<b>\$ 814</b>	<b>\$ 119</b>	<b>\$ 1,215</b>	<b>\$ 2,783,969</b>	<b>\$ 403</b>	<b>\$ 2,868</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 18	\$ —	\$ 635
Deposits in Surplus Money Investment Fund .....	—	4,588	2,388
Receivables .....	—	578	4
Due From Other Funds .....	—	395	2,257
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 18</b>	<b>\$ 5,561</b>	<b>\$ 5,284</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 333	\$ —
Due to Other Funds .....	—	18	302
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	3,161
<b>Total Liabilities .....</b>	<b>—</b>	<b>351</b>	<b>3,463</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	440	759
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	18	4,770	1,062
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>18</b>	<b>5,210</b>	<b>1,821</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 18</b>	<b>\$ 5,561</b>	<b>\$ 5,284</b>

Mobilehome Park Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Disaster Assistance Fund Earthquake Emergency Investigations Account (0257)	Natural Resources Infrastructure Fund (0383)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)
\$ 2,364	\$ 521	\$ 57	\$ —	\$ 26	\$ 1	\$ 1,090
—	—	—	—	61	81	—
—	41	—	—	—	—	—
157	2	—	—	1	7	20
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,521</b>	<b>\$ 564</b>	<b>\$ 57</b>	<b>\$ —</b>	<b>\$ 88</b>	<b>\$ 89</b>	<b>\$ 1,110</b>
\$ —	\$ 1	\$ —	\$ 89	\$ —	\$ —	\$ —
338	198	—	—	10	—	88
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>338</b>	<b>199</b>	<b>—</b>	<b>89</b>	<b>10</b>	<b>—</b>	<b>88</b>
144	23	—	4,606	—	—	301
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,039	342	57	—	78	89	721
—	—	—	(4,695)	—	—	—
<b>2,183</b>	<b>365</b>	<b>57</b>	<b>(89)</b>	<b>78</b>	<b>89</b>	<b>1,022</b>
<b>\$ 2,521</b>	<b>\$ 564</b>	<b>\$ 57</b>	<b>\$ —</b>	<b>\$ 88</b>	<b>\$ 89</b>	<b>\$ 1,110</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 24	\$ 90
Deposits in Surplus Money Investment Fund .....	197	227	3,119
Receivables .....	—	1	—
Due From Other Funds .....	1	4	40
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 198</b>	<b>\$ 256</b>	<b>\$ 3,249</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 99	\$ 2
Due to Other Funds .....	—	76	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	94
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>175</b>	<b>96</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	19
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	198	81	3,134
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>198</b>	<b>81</b>	<b>3,153</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 198</b>	<b>\$ 256</b>	<b>\$ 3,249</b>

<u>Off-Highway Vehicle Trust Fund</u>						
Off-Highway License Fee Fund (0261)	Conservation and Enforcement Services Account (0265)	Off-Highway Vehicle Trust Fund (0263)	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
\$ 1	\$ 1	\$ 466	\$ (5)	\$ 141	\$ 720	\$ 487
1,426	26,711	188,104	6,199	14,584	57,443	—
—	—	24	—	2,569	1	—
219	198	3,534	184	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,646</b>	<b>\$ 26,910</b>	<b>\$ 192,128</b>	<b>\$ 6,378</b>	<b>\$ 17,294</b>	<b>\$ 58,164</b>	<b>\$ 487</b>
\$ —	\$ —	\$ 407	\$ —	\$ 60	\$ 1,300	\$ 451
1,427	—	3,945	2,304	974	299	—
1,646	—	—	—	27	—	—
—	—	—	184	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>3,073</b>	<b>—</b>	<b>4,352</b>	<b>2,488</b>	<b>1,061</b>	<b>1,599</b>	<b>451</b>
—	—	40,786	938	3,247	81	—
—	—	33,568	—	—	99	—
—	—	—	—	—	—	—
—	26,910	113,422	2,952	12,986	56,385	36
(1,427)	—	—	—	—	—	—
<b>(1,427)</b>	<b>26,910</b>	<b>187,776</b>	<b>3,890</b>	<b>16,233</b>	<b>56,565</b>	<b>36</b>
<b>\$ 1,646</b>	<b>\$ 26,910</b>	<b>\$ 192,128</b>	<b>\$ 6,378</b>	<b>\$ 17,294</b>	<b>\$ 58,164</b>	<b>\$ 487</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 103	\$ —	\$ 15
Deposits in Surplus Money Investment Fund .....	4,214	193	441
Receivables .....	—	—	18
Due From Other Funds .....	34	2	4
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 4,351</b>	<b>\$ 195</b>	<b>\$ 478</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	43	—	36
Due to Other Governments .....	—	—	—
Advance Collections .....	111	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>154</b>	<b>—</b>	<b>36</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	5	—	15
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4,192	195	427
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,197</b>	<b>195</b>	<b>442</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,351</b>	<b>\$ 195</b>	<b>\$ 478</b>

Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)
\$ 68	\$ 13,806	\$ 1	\$ 1,031	\$ 225	\$ 123	\$ 13
38,255	—	—	10,493	662	1,954	15,965
215	—	—	—	—	—	33
7,901	4,351	—	633	65	20	7,160
—	—	—	—	—	—	—
58	—	—	3	2	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	—	—	—	—	—	—
<b>\$ 46,498</b>	<b>\$ 18,157</b>	<b>\$ 1</b>	<b>\$ 12,160</b>	<b>\$ 954</b>	<b>\$ 2,097</b>	<b>\$ 23,171</b>
\$ 4,805	\$ 14,849	\$ —	\$ 14	\$ 1	\$ 1	\$ 1,192
738	37	—	2	—	73	7,598
799	—	—	—	—	—	—
—	225	—	801	257	105	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	13
<b>6,342</b>	<b>15,111</b>	<b>—</b>	<b>817</b>	<b>258</b>	<b>179</b>	<b>8,803</b>
9,529	5	—	460	121	35	2
—	3,041	—	—	—	—	14,268
—	—	—	—	—	—	—
30,627	—	1	10,883	575	1,883	98
—	—	—	—	—	—	—
<b>40,156</b>	<b>3,046</b>	<b>1</b>	<b>11,343</b>	<b>696</b>	<b>1,918</b>	<b>14,368</b>
<b>\$ 46,498</b>	<b>\$ 18,157</b>	<b>\$ 1</b>	<b>\$ 12,160</b>	<b>\$ 954</b>	<b>\$ 2,097</b>	<b>\$ 23,171</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 37	\$ 1	\$ 95
Deposits in Surplus Money Investment Fund .....	279	17,664	1,861
Receivables .....	784	—	—
Due From Other Funds .....	2	319	15
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,102</b>	<b>\$ 17,984</b>	<b>\$ 1,971</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 6
Due to Other Funds .....	904	—	17
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	66
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>904</b>	<b>—</b>	<b>89</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	59	—	7
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	139	17,984	1,875
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>198</b>	<b>17,984</b>	<b>1,882</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,102</b>	<b>\$ 17,984</b>	<b>\$ 1,971</b>



Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)
\$ 156	\$ 1,101	\$ 942	\$ 50	\$ 148	\$ 367	\$ 9,289
842	4,150	6,718	591	508	4,438	—
—	—	—	—	—	—	—
6	898	118	225	1	135	—
—	—	—	—	—	—	237
—	2	3	—	—	4	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,004</b>	<b>\$ 6,151</b>	<b>\$ 7,781</b>	<b>\$ 866</b>	<b>\$ 657</b>	<b>\$ 4,944</b>	<b>\$ 9,526</b>
\$ —	\$ 12	\$ 24	\$ —	\$ —	\$ 1	\$ —
—	4	478	—	32	9	—
—	—	—	—	—	—	—
—	570	1,467	—	212	366	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	<b>586</b>	<b>1,969</b>	—	<b>244</b>	<b>376</b>	—
—	30	348	2	18	186	9,374
—	—	—	—	—	—	114
—	—	—	—	—	—	—
1,004	5,535	5,464	864	395	4,382	38
—	—	—	—	—	—	—
<b>1,004</b>	<b>5,565</b>	<b>5,812</b>	<b>866</b>	<b>413</b>	<b>4,568</b>	<b>9,526</b>
<b>\$ 1,004</b>	<b>\$ 6,151</b>	<b>\$ 7,781</b>	<b>\$ 866</b>	<b>\$ 657</b>	<b>\$ 4,944</b>	<b>\$ 9,526</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Public Interest Research, Development, and Demonstration Fund		
	Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 17,110	\$ 2
Deposits in Surplus Money Investment Fund .....	17,019	238,105	3,544
Receivables .....	—	—	—
Due From Other Funds .....	133	1,893	2,171
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 17,152</b>	<b>\$ 257,108</b>	<b>\$ 5,717</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 34	\$ 2,774	\$ 321
Due to Other Funds .....	445	906	4
Due to Other Governments .....	—	—	1
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>479</b>	<b>3,680</b>	<b>326</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	4,074	139,204	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	12,242	54,478	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	357	59,746	5,391
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>16,673</b>	<b>253,428</b>	<b>5,391</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 17,152</b>	<b>\$ 257,108</b>	<b>\$ 5,717</b>

Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)
			Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)		
\$ 3,787	\$ 1	\$ 2,753	\$ —	\$ —	\$ 216	\$ 583
101,444	688	8,512	10	22	18,561	42,915
16	—	26	—	—	95	406
785	944	191	—	—	387	375
6,940	—	—	—	—	—	—
27	—	—	—	—	34	1,047
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 112,999</b>	<b>\$ 1,633</b>	<b>\$ 11,482</b>	<b>\$ 10</b>	<b>\$ 22</b>	<b>\$ 19,293</b>	<b>\$ 45,326</b>
\$ 1,917	\$ —	\$ 4,454	\$ —	\$ —	\$ 114	\$ 4,442
292	423	934	—	—	282	421
—	—	—	—	—	50	1
34,874	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	—	—	—	—	—	—
<b>37,085</b>	<b>423</b>	<b>5,388</b>	<b>—</b>	<b>—</b>	<b>446</b>	<b>4,864</b>
2,925	2,443	—	—	—	341	3,520
—	—	—	—	—	—	—
—	—	—	—	—	—	—
72,989	—	6,094	10	22	18,506	36,942
—	(1,233)	—	—	—	—	—
<b>75,914</b>	<b>1,210</b>	<b>6,094</b>	<b>10</b>	<b>22</b>	<b>18,847</b>	<b>40,462</b>
<b>\$ 112,999</b>	<b>\$ 1,633</b>	<b>\$ 11,482</b>	<b>\$ 10</b>	<b>\$ 22</b>	<b>\$ 19,293</b>	<b>\$ 45,326</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 22	\$ 2	\$ 2
Deposits in Surplus Money Investment Fund .....	606	3,911	2,181
Receivables .....	1	144	1
Due From Other Funds .....	6	29	16
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 635</b>	<b>\$ 4,086</b>	<b>\$ 2,200</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 6	\$ 61	\$ 8
Due to Other Funds .....	33	30	247
Due to Other Governments .....	—	—	—
Advance Collections .....	—	127	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>39</b>	<b>218</b>	<b>255</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	1,038	113
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	596	2,830	1,832
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>596</b>	<b>3,868</b>	<b>1,945</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 635</b>	<b>\$ 4,086</b>	<b>\$ 2,200</b>

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)
\$ —	\$ 1	\$ 17,932	\$ 2,867	\$ 611	\$ 315	\$ 139,785
68	46,645	170,708	—	—	1,391	—
—	—	—	—	—	—	44
1	665	1,303	90	1	210	23,508
—	—	—	—	—	—	7,549
—	—	—	—	—	—	197
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 69</b>	<b>\$ 47,311</b>	<b>\$ 189,943</b>	<b>\$ 2,957</b>	<b>\$ 612</b>	<b>\$ 1,916</b>	<b>\$ 171,083</b>
\$ —	\$ 172	\$ 11,647	\$ 744	\$ —	\$ 1	\$ 6,806
—	348	1,102	951	—	—	1,049
—	—	—	—	—	—	6,335
—	41,105	—	131	—	189	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	<b>41,625</b>	<b>12,749</b>	<b>1,826</b>	—	<b>190</b>	<b>14,190</b>
—	—	39,515	47	—	239	18,584
—	—	68	—	—	—	—
—	—	—	—	—	—	—
69	5,686	137,611	1,084	612	1,487	138,309
—	—	—	—	—	—	—
<b>69</b>	<b>5,686</b>	<b>177,194</b>	<b>1,131</b>	<b>612</b>	<b>1,726</b>	<b>156,893</b>
<b>\$ 69</b>	<b>\$ 47,311</b>	<b>\$ 189,943</b>	<b>\$ 2,957</b>	<b>\$ 612</b>	<b>\$ 1,916</b>	<b>\$ 171,083</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 275	\$ 1,393	\$ 33
Deposits in Surplus Money Investment Fund .....	—	202	6,479
Receivables .....	—	6,269	—
Due From Other Funds .....	—	100	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 275</b>	<b>\$ 7,964</b>	<b>\$ 6,512</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 158	\$ —
Due to Other Funds .....	—	740	25
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>898</b>	<b>25</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	20	—	77
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	255	7,066	6,410
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>275</b>	<b>7,066</b>	<b>6,487</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 275</b>	<b>\$ 7,964</b>	<b>\$ 6,512</b>

Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)
\$ 708	\$ 1,040	\$ —	\$ 3	\$ 650	\$ 85,171	\$ —
—	—	466	—	—	—	853
—	—	—	—	2	—	—
533	—	4	—	—	—	26,507
—	—	—	—	—	54	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,241</b>	<b>\$ 1,040</b>	<b>\$ 470</b>	<b>\$ 3</b>	<b>\$ 652</b>	<b>\$ 85,225</b>	<b>\$ 27,360</b>
\$ 126	\$ 17	\$ —	\$ —	\$ 14	\$ —	\$ —
28	—	—	—	—	—	26,500
—	—	—	—	—	9,884	—
—	—	—	—	351	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>154</b>	<b>17</b>	<b>—</b>	<b>—</b>	<b>365</b>	<b>9,884</b>	<b>26,500</b>
—	975	—	—	199	—	—
—	—	—	—	—	325,343	—
—	—	—	—	—	—	—
1,087	48	470	3	88	—	860
—	—	—	—	—	(250,002)	—
<b>1,087</b>	<b>1,023</b>	<b>470</b>	<b>3</b>	<b>287</b>	<b>75,341</b>	<b>860</b>
<b>\$ 1,241</b>	<b>\$ 1,040</b>	<b>\$ 470</b>	<b>\$ 3</b>	<b>\$ 652</b>	<b>\$ 85,225</b>	<b>\$ 27,360</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 6,823	\$ 24
Deposits in Surplus Money Investment Fund .....	59,170	16,374	4,299
Receivables .....	—	1	—
Due From Other Funds .....	457	316	36
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 59,627</b>	<b>\$ 23,514</b>	<b>\$ 4,359</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	9	20,707	260
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>9</b>	<b>20,707</b>	<b>260</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	44	2,807	123
Reserved for Unencumbered Balances of Continuing Appropriations .....	3,599	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	55,975	—	3,976
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>59,618</b>	<b>2,807</b>	<b>4,099</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 59,627</b>	<b>\$ 23,514</b>	<b>\$ 4,359</b>



Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)
\$ 3,169	\$ 1	\$ —	\$ —	\$ 120	\$ 6,920	\$ 2,426
—	317	2,328	18,079	852	—	9,888
—	—	—	—	—	—	—
1,791	2	34	146	34	264	1,090
—	—	—	—	—	—	—
20	—	—	—	—	13	81
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 4,980</b>	<b>\$ 320</b>	<b>\$ 2,362</b>	<b>\$ 18,225</b>	<b>\$ 1,006</b>	<b>\$ 7,197</b>	<b>\$ 13,485</b>
\$ 3,169	\$ 3	\$ —	\$ 130	\$ 1	\$ 957	\$ 42
—	10	319	53	—	41	4
—	—	—	—	—	—	—
—	—	—	—	76	—	1,209
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2
<b>3,169</b>	<b>13</b>	<b>319</b>	<b>183</b>	<b>77</b>	<b>998</b>	<b>1,257</b>
—	1	437	12,535	57	1,658	638
10,891	—	—	—	—	—	—
—	—	—	—	—	—	—
—	306	1,606	5,507	872	4,541	11,590
(9,080)	—	—	—	—	—	—
<b>1,811</b>	<b>307</b>	<b>2,043</b>	<b>18,042</b>	<b>929</b>	<b>6,199</b>	<b>12,228</b>
<b>\$ 4,980</b>	<b>\$ 320</b>	<b>\$ 2,362</b>	<b>\$ 18,225</b>	<b>\$ 1,006</b>	<b>\$ 7,197</b>	<b>\$ 13,485</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	State Board of Chiropractic Examiners' Fund (0152)	State Certified Unified Program Agency Account (3084)	State Corporations Fund (0067)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 21	\$ 1	\$ 4,308
Deposits in Surplus Money Investment Fund .....	5,659	1,748	18,401
Receivables .....	2	117	1,267
Due From Other Funds .....	43	14	150
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	72	—	529
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,797</b>	<b>\$ 1,880</b>	<b>\$ 24,655</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 69	\$ —	\$ 646
Due to Other Funds .....	133	157	32
Due to Other Governments .....	—	—	—
Advance Collections .....	—	9	6,389
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	27
<b>Total Liabilities .....</b>	<b>202</b>	<b>166</b>	<b>7,094</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	660	66	1,482
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4,935	1,648	16,079
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>5,595</b>	<b>1,714</b>	<b>17,561</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,797</b>	<b>\$ 1,880</b>	<b>\$ 24,655</b>

State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Department of Health Services Licensing and Certification Program Fund (3098)	State Fire Marshall Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)
		Dentally Underserved Account (3039)	State Dentistry Fund (0741)			
\$ 22	\$ 364	\$ —	\$ 781	\$ 1,429	\$ 3,179	\$ 140
320,206	1,597	2,643	6,085	49,761	—	2,368
23,764	—	—	—	3,142	3	—
2,612	56	21	1,591	585	—	55
—	—	—	—	—	9	—
—	2	—	9	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 346,604</b>	<b>\$ 2,019</b>	<b>\$ 2,664</b>	<b>\$ 8,466</b>	<b>\$ 54,917</b>	<b>\$ 3,191</b>	<b>\$ 2,564</b>
\$ 673	\$ 2	\$ —	\$ 9	\$ 6,186	\$ —	\$ 1
333	32	—	—	7,711	730	—
—	—	—	—	—	—	—
—	346	—	763	—	1,029	72
—	—	—	—	—	—	—
—	—	—	—	—	—	—
34	—	—	—	—	56	—
<b>1,040</b>	<b>380</b>	<b>—</b>	<b>772</b>	<b>13,897</b>	<b>1,815</b>	<b>73</b>
18,950	217	—	300	—	28	14
10,837	—	2,638	—	—	—	—
—	—	—	—	—	—	—
315,777	1,422	26	7,394	41,020	1,348	2,477
—	—	—	—	—	—	—
<b>345,564</b>	<b>1,639</b>	<b>2,664</b>	<b>7,694</b>	<b>41,020</b>	<b>1,376</b>	<b>2,491</b>
<b>\$ 346,604</b>	<b>\$ 2,019</b>	<b>\$ 2,664</b>	<b>\$ 8,466</b>	<b>\$ 54,917</b>	<b>\$ 3,191</b>	<b>\$ 2,564</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	State HICAP Fund (0289)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 299	\$ 151	\$ 9,762
Deposits in Surplus Money Investment Fund .....	899	722	41,383
Receivables .....	1,824	—	1,998
Due From Other Funds .....	7	7	2,550
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	2	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,029</b>	<b>\$ 882</b>	<b>\$ 55,693</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 129	\$ —	\$ 222
Due to Other Funds .....	21	18	11,937
Due to Other Governments .....	—	—	—
Advance Collections .....	—	116	8,767
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>150</b>	<b>134</b>	<b>20,926</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	438	10	10,560
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	2,441	738	24,207
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,879</b>	<b>748</b>	<b>34,767</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,029</b>	<b>\$ 882</b>	<b>\$ 55,693</b>

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

State School Building Lease-Purchase Fund			Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
Revolving Loan Account * (0346)	State School Building Lease-Purchase Fund (0344)	State School Fund (0342)				
\$ —	\$ 3,014	\$ 10,216	\$ (266)	\$ 36	\$ 416	\$ 12
—	—	—	14,639	707	2,830	733
—	—	—	—	—	—	—
—	—	1,321,478	752	55	42	6
—	109	—	2	—	—	—
—	—	—	—	—	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ —</b>	<b>\$ 3,123</b>	<b>\$ 1,331,694</b>	<b>\$ 15,127</b>	<b>\$ 798</b>	<b>\$ 3,290</b>	<b>\$ 751</b>
\$ —	\$ —	\$ 135,450	\$ 2,605	\$ —	\$ 3	\$ —
—	—	18,736	1,061	17	108	58
—	—	1,166,009	—	—	—	—
—	—	—	—	—	168	—
—	—	—	—	—	—	—
—	—	3,530	—	—	—	—
—	—	—	—	—	—	—
—	—	<b>1,323,725</b>	<b>3,666</b>	<b>17</b>	<b>279</b>	<b>58</b>
—	—	—	(27)	128	221	298
—	4,912	—	—	—	—	—
—	—	—	—	—	—	—
—	—	7,969	11,488	653	2,790	395
—	(1,789)	—	—	—	—	—
—	<b>3,123</b>	<b>7,969</b>	<b>11,461</b>	<b>781</b>	<b>3,011</b>	<b>693</b>
<b>\$ —</b>	<b>\$ 3,123</b>	<b>\$ 1,331,694</b>	<b>\$ 15,127</b>	<b>\$ 798</b>	<b>\$ 3,290</b>	<b>\$ 751</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund	
		Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1,711	\$ 339	\$ 1
Deposits in Surplus Money Investment Fund .....	—	6,566	2,737
Receivables .....	—	9	2,314
Due From Other Funds .....	56	655	32
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	151	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,767</b>	<b>\$ 7,720</b>	<b>\$ 5,084</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 222	\$ 562	\$ —
Due to Other Funds .....	257	355	436
Due to Other Governments .....	—	16	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>479</b>	<b>933</b>	<b>436</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	703	647	304
Reserved for Unencumbered Balances of Continuing Appropriations .....	314	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	271	6,140	4,344
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>1,288</b>	<b>6,787</b>	<b>4,648</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,767</b>	<b>\$ 7,720</b>	<b>\$ 5,084</b>

Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)
\$ 966	\$ 8	\$ 1,108	\$ 2,284	\$ 698,959	\$ —	\$ 1
405	375	—	—	—	326	—
—	—	—	—	—	—	—
5	3	2	—	194,856	3	134,822
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	150,000	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,376</b>	<b>\$ 386</b>	<b>\$ 1,110</b>	<b>\$ 2,284</b>	<b>\$ 1,043,815</b>	<b>\$ 329</b>	<b>\$ 134,823</b>
\$ —	\$ —	\$ 7	\$ —	\$ —	\$ —	\$ —
918	15	37	—	108,012	12	130,104
—	—	—	—	13,075	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>918</b>	<b>15</b>	<b>44</b>	<b>—</b>	<b>121,087</b>	<b>12</b>	<b>130,104</b>
—	1	—	—	678,360	—	—
—	—	—	—	51	308	—
—	—	—	—	—	—	—
458	370	1,066	2,284	244,317	9	4,719
—	—	—	—	—	—	—
<b>458</b>	<b>371</b>	<b>1,066</b>	<b>2,284</b>	<b>922,728</b>	<b>317</b>	<b>4,719</b>
<b>\$ 1,376</b>	<b>\$ 386</b>	<b>\$ 1,110</b>	<b>\$ 2,284</b>	<b>\$ 1,043,815</b>	<b>\$ 329</b>	<b>\$ 134,823</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Transportation Deferred Investment Fund (3093)	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 336,830	\$ 123,610	\$ 52
Deposits in Surplus Money Investment Fund .....	—	—	1,283
Receivables .....	—	—	—
Due From Other Funds .....	164	365,566	437
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	100,000	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 336,994</b>	<b>\$ 589,176</b>	<b>\$ 1,772</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 1,401	\$ —
Due to Other Funds .....	11,648	190,635	13
Due to Other Governments .....	2,805	5,567	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	20
<b>Total Liabilities .....</b>	<b>14,453</b>	<b>197,603</b>	<b>33</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	251,188	529,607	105
Reserved for Unencumbered Balances of Continuing Appropriations .....	71,519	302,966	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	1,634
Unreserved-Undesignated .....	(166)	(441,000)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>322,541</b>	<b>391,573</b>	<b>1,739</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 336,994</b>	<b>\$ 589,176</b>	<b>\$ 1,772</b>



Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)	Underground Storage Tank Cleanup Fund (0439)	Unfair Competition Law Fund (3087)
\$ 64	\$ 527	\$ 11	\$ 1	\$ 1	\$ 682	\$ 1
—	—	3,300	133,838	185,810	13,521	5,234
—	—	1	70,581	97,849	63,277	—
—	356	26	1,103	1,609	24,227	43
—	—	—	—	—	—	—
—	—	—	—	—	3,371	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 64</b>	<b>\$ 883</b>	<b>\$ 3,338</b>	<b>\$ 205,523</b>	<b>\$ 285,269</b>	<b>\$ 105,078</b>	<b>\$ 5,278</b>
\$ —	\$ 275	\$ 2	\$ 4,300	\$ 35,192	\$ 8,860	\$ 95
—	18	48	55	55,202	5,515	237
—	—	—	—	—	145	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,296	2,444	—	—
—	<b>293</b>	<b>50</b>	<b>5,651</b>	<b>92,838</b>	<b>14,520</b>	<b>332</b>
—	—	38	119,821	53,239	60,590	42
71	—	—	—	—	—	—
—	—	—	—	—	—	—
—	590	3,250	80,051	139,192	29,968	4,904
(7)	—	—	—	—	—	—
<b>64</b>	<b>590</b>	<b>3,288</b>	<b>199,872</b>	<b>192,431</b>	<b>90,558</b>	<b>4,946</b>
<b>\$ 64</b>	<b>\$ 883</b>	<b>\$ 3,338</b>	<b>\$ 205,523</b>	<b>\$ 285,269</b>	<b>\$ 105,078</b>	<b>\$ 5,278</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2,981	\$ 96	\$ 998
Deposits in Surplus Money Investment Fund .....	166,363	—	—
Receivables .....	19,143	—	—
Due From Other Funds .....	1,225	—	—
Due From Other Governments .....	—	1	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 189,712</b>	<b>\$ 97</b>	<b>\$ 998</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 65,370	\$ —	\$ —
Due to Other Funds .....	96	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>65,466</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	28,256	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	1,000
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	95,990	97	—
Unreserved-Undesignated .....	—	—	(2)
<b>Total Fund Balance (Deficit) .....</b>	<b>124,246</b>	<b>97</b>	<b>998</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 189,712</b>	<b>\$ 97</b>	<b>\$ 998</b>

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
\$ 21	\$ 4,508	\$ —	\$ 266	\$ —	\$ 244	\$ 1
196	69,384	1,110	1,178	17,914	9,355	478
—	—	—	—	7	—	15
1	11,180	24	16	2,886	71	4
—	—	—	—	—	—	—
—	412	—	4	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 218</b>	<b>\$ 85,484</b>	<b>\$ 1,134</b>	<b>\$ 1,464</b>	<b>\$ 20,807</b>	<b>\$ 9,670</b>	<b>\$ 498</b>
\$ —	\$ 39	\$ —	\$ 5	\$ 642	\$ 80	\$ —
17	2,295	—	38	105	—	4
—	—	293	—	—	—	—
—	998	—	118	—	—	7
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	15	—	—	—	—	—
<b>17</b>	<b>3,347</b>	<b>293</b>	<b>161</b>	<b>747</b>	<b>80</b>	<b>11</b>
—	11,774	—	55	6,088	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
201	70,363	841	1,248	13,972	9,590	487
—	—	—	—	—	—	—
<b>201</b>	<b>82,137</b>	<b>841</b>	<b>1,303</b>	<b>20,060</b>	<b>9,590</b>	<b>487</b>
<b>\$ 218</b>	<b>\$ 85,484</b>	<b>\$ 1,134</b>	<b>\$ 1,464</b>	<b>\$ 20,807</b>	<b>\$ 9,670</b>	<b>\$ 498</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Vocational Nursing and Psychiatric Technicians Fund		
	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 176	\$ 795	\$ 443
Deposits in Surplus Money Investment Fund .....	1,102	4,292	36,712
Receivables .....	—	—	1,566
Due From Other Funds .....	69	361	353
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	1	2	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,348</b>	<b>\$ 5,450</b>	<b>\$ 39,074</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1	\$ 8	\$ —
Due to Other Funds .....	—	15	6,987
Due to Other Governments .....	—	—	—
Advance Collections .....	100	419	7,627
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>101</b>	<b>442</b>	<b>14,614</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	30	82	14,917
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,217	4,926	9,543
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>1,247</b>	<b>5,008</b>	<b>24,460</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,348</b>	<b>\$ 5,450</b>	<b>\$ 39,074</b>

Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)
			Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)		
\$ 678	\$ 52	\$ 31	\$ 1	\$ 1	\$ 181	\$ 8
—	8,297	—	1,438	14,986	—	575
—	150	—	—	500	—	—
1	83	—	11	241	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 679</b>	<b>\$ 8,582</b>	<b>\$ 31</b>	<b>\$ 1,450</b>	<b>\$ 15,728</b>	<b>\$ 181</b>	<b>\$ 588</b>
\$ 1	\$ 2	\$ —	\$ 3	\$ 587	\$ —	\$ —
9	702	4	—	1	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>10</b>	<b>704</b>	<b>4</b>	<b>3</b>	<b>588</b>	<b>—</b>	<b>1</b>
—	888	—	—	732	—	169
—	—	—	—	—	—	—
—	—	—	—	—	—	—
669	6,990	27	1,447	14,408	181	418
—	—	—	—	—	—	—
<b>669</b>	<b>7,878</b>	<b>27</b>	<b>1,447</b>	<b>15,140</b>	<b>181</b>	<b>587</b>
<b>\$ 679</b>	<b>\$ 8,582</b>	<b>\$ 31</b>	<b>\$ 1,450</b>	<b>\$ 15,728</b>	<b>\$ 181</b>	<b>\$ 588</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Compensation Return to Work Fund (3031)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 160	\$ 26	\$ 492
Deposits in Surplus Money Investment Fund .....	67,600	449	—
Receivables .....	53	—	—
Due From Other Funds .....	10,004	9	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 77,817</b>	<b>\$ 484</b>	<b>\$ 492</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	2,484	1	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Interfund Loans Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>2,484</b>	<b>1</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	7,074	2	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	68,259	481	492
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>75,333</b>	<b>483</b>	<b>492</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 77,817</b>	<b>\$ 484</b>	<b>\$ 492</b>

Workers' Occupational Safety and Health Education Fund (3030)	Youth Pilot Program Fund (0287)	Youthful Offender Block Grant Fund (3115)	<b>Total</b>
\$ 1	\$ 3	\$ 1,314	\$ 1,966,009
1,545	—	—	9,318,839
—	—	—	837,889
13	—	—	3,879,598
—	—	—	16,578
—	—	—	98,835
—	—	—	253,235
—	—	—	—
—	—	—	102
<b>\$ 1,559</b>	<b>\$ 3</b>	<b>\$ 1,314</b>	<b>\$ 16,371,085</b>
\$ —	\$ —	\$ —	\$ 915,007
143	—	661	2,766,435
—	550	—	2,185,459
—	—	—	145,241
—	—	—	701
—	—	—	3,530
—	—	—	38,865
<b>143</b>	<b>550</b>	<b>661</b>	<b>6,055,238</b>
396	—	—	3,222,479
—	5	654	2,320,601
—	—	—	—
1,020	—	—	5,523,288
—	(552)	(1)	(750,521)
<b>1,416</b>	<b>(547)</b>	<b>653</b>	<b>10,315,847</b>
<b>\$ 1,559</b>	<b>\$ 3</b>	<b>\$ 1,314</b>	<b>\$ 16,371,085</b>

(Concluded)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 828</b>	<b>\$ 20,817</b>	<b>\$ 3,427</b>
<b>ADDITIONS</b>			
Revenues .....	1	13,433	2,305
Transfers From Other Funds .....	200	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>201</b>	<b>13,433</b>	<b>2,305</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	8,373	1,713
Local Assistance .....	644	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>646</b>	<b>8,373</b>	<b>1,713</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(92)	(61)	(17)
<b>Total Deductions .....</b>	<b>554</b>	<b>8,312</b>	<b>1,696</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 475</b>	<b>\$ 25,938</b>	<b>\$ 4,036</b>



Acute Orphan Well Account (3102)	Agricultural Biomass Utilization Account (3021)	AIDS Drug Assistance Program Rebate Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)
\$ 1,533	\$ 255	\$ 80,523	\$ 38	\$ 141,643	\$ 15,529	\$ 813
77	—	140,142	—	113,720	47,579	995
—	—	—	—	44,339	93	—
—	—	6,050	—	(1,421)	(40)	(67)
—	—	—	—	—	—	—
<b>77</b>	<b>—</b>	<b>146,192</b>	<b>—</b>	<b>156,638</b>	<b>47,632</b>	<b>928</b>
351	—	1,361	2	153,363	48,618	972
—	—	126,245	—	—	2,633	—
—	—	—	—	—	—	—
<b>351</b>	<b>—</b>	<b>127,606</b>	<b>2</b>	<b>153,363</b>	<b>51,251</b>	<b>972</b>
—	255	—	—	—	—	—
(2)	—	—	—	(2,266)	(2,220)	(33)
<b>349</b>	<b>255</b>	<b>127,606</b>	<b>2</b>	<b>151,097</b>	<b>49,031</b>	<b>939</b>
<b>\$ 1,261</b>	<b>\$ —</b>	<b>\$ 99,109</b>	<b>\$ 36</b>	<b>\$ 147,184</b>	<b>\$ 14,130</b>	<b>\$ 802</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Analytical Laboratory Account (3101)	Antiterrorism Fund (3034)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ 739</b>	<b>\$ 6,421</b>
<b>ADDITIONS</b>			
Revenues .....	4	1,240	1,560
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	(141)	27
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>4</b>	<b>1,099</b>	<b>1,587</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	95	590
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>95</b>	<b>590</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	13
<b>Total Deductions .....</b>	<b>—</b>	<b>95</b>	<b>603</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 4</b>	<b>\$ 1,743</b>	<b>\$ 7,405</b>

Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Behavioral Science Examiners Fund (0773)
\$ 3,043	\$ 15,194	\$ 624	\$ 161	\$ 1,544	\$ 924	\$ 6,533
4,573	9,181	460	214	32	1,826	6,031
—	—	—	—	—	—	—
—	156	8	—	63	—	—
—	—	—	—	—	—	—
<b>4,573</b>	<b>9,337</b>	<b>468</b>	<b>214</b>	<b>95</b>	<b>1,826</b>	<b>6,031</b>
5,152	6,843	289	123	(1,160)	1,891	5,374
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>5,152</b>	<b>6,843</b>	<b>289</b>	<b>123</b>	<b>(1,160)</b>	<b>1,891</b>	<b>5,374</b>
—	—	—	—	—	—	—
(43)	(41)	(1)	—	1,364	(150)	(62)
<b>5,109</b>	<b>6,802</b>	<b>288</b>	<b>123</b>	<b>204</b>	<b>1,741</b>	<b>5,312</b>
<b>\$ 2,507</b>	<b>\$ 17,729</b>	<b>\$ 804</b>	<b>\$ 252</b>	<b>\$ 1,435</b>	<b>\$ 1,009</b>	<b>\$ 7,252</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ 740</b>	<b>\$ 1,200</b>
<b>ADDITIONS</b>			
Revenues .....	3,308	2,107	922
Transfers From Other Funds .....	1,701	—	—
Prior Year Revenue Adjustments .....	2	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>5,011</b>	<b>2,107</b>	<b>922</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	4,186	2,067	1,026
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>4,186</b>	<b>2,067</b>	<b>1,026</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(111)	2
<b>Total Deductions .....</b>	<b>4,186</b>	<b>1,956</b>	<b>1,028</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 825</b>	<b>\$ 891</b>	<b>\$ 1,094</b>

Board of Registered Nursing Fund (0761)	Breast Cancer Fund			Budget Stabilization Account Deficit	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)
	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Recovery Bond Retirement Sinking Fund Subaccount (3090)		
\$ 21,441	\$ 7,728	\$ 3,749	\$ 614	\$ 3,875	\$ 3,844	\$ 1
20,540	821	22,242	1,153	32,445	4,149	—
—	13,070	4,400	13,070	—	—	—
1	—	(13)	—	—	1	—
—	—	—	—	—	—	—
<b>20,541</b>	<b>13,891</b>	<b>26,629</b>	<b>14,223</b>	<b>32,445</b>	<b>4,150</b>	<b>—</b>
20,799	5,813	505	14,274	34,436	3,981	—
—	8,531	—	—	—	—	—
—	—	—	—	—	—	—
<b>20,799</b>	<b>14,344</b>	<b>505</b>	<b>14,274</b>	<b>34,436</b>	<b>3,981</b>	<b>—</b>
—	—	25,882	—	—	—	—
(596)	(5,492)	—	(96)	—	(117)	—
<b>20,203</b>	<b>8,852</b>	<b>26,387</b>	<b>14,178</b>	<b>34,436</b>	<b>3,864</b>	<b>—</b>
\$ <b>21,779</b>	\$ <b>12,767</b>	\$ <b>3,991</b>	\$ <b>659</b>	\$ <b>1,884</b>	\$ <b>4,130</b>	\$ <b>1</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	California Architects Board Fund (0706)	California Beach and Coastal Enhancement Account (0371)	Bimetal Processing Fee Account (0277)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 2,944</b>	<b>\$ 2,178</b>	<b>\$ 6,249</b>
<b>ADDITIONS</b>			
Revenues .....	3,119	1,799	1,706
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	159
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>3,119</b>	<b>1,799</b>	<b>1,865</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	3,004	592	251
Local Assistance .....	—	817	—
Capital Outlay .....	—	725	—
<b>Total Appropriation Expenditures .....</b>	<b>3,004</b>	<b>2,134</b>	<b>251</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(106)	(41)	—
<b>Total Deductions .....</b>	<b>2,898</b>	<b>2,093</b>	<b>251</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 3,165</b>	<b>\$ 1,884</b>	<b>\$ 7,863</b>

California Beverage Container Recycling Fund				California Board of Architectural Examiners-Landscape Architects Fund (0757)	California Children and Families First Trust Fund (Continued on next page)	
California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	PET Processing Fee Account (0278)	Penalty Account (0276)		Administration Account (0638)	California Children and Families First Trust Fund (0623)
\$ 320,894	\$ 16,752	\$ 3,048	\$ 2,511	\$ 1,723	\$ 24,945	\$ 9
1,128,161	10,007	10,650	454	834	1,831	578,946
—	31,337	34,514	—	—	4,739	—
61,427	(49)	(389)	48	—	—	(204)
—	—	—	—	—	—	—
<b>1,189,588</b>	<b>41,295</b>	<b>44,775</b>	<b>502</b>	<b>834</b>	<b>6,570</b>	<b>578,742</b>
1,077,855	57,780	47,312	2	924	5,329	10,511
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,077,855</b>	<b>57,780</b>	<b>47,312</b>	<b>2</b>	<b>924</b>	<b>5,329</b>	<b>10,511</b>
65,851	—	—	—	—	—	568,234
(581)	—	—	—	(111)	—	—
<b>1,143,125</b>	<b>57,780</b>	<b>47,312</b>	<b>2</b>	<b>813</b>	<b>5,329</b>	<b>578,745</b>
\$ 367,357	\$ 267	\$ 511	\$ 3,011	\$ 1,744	\$ 26,186	\$ 6

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 62,244</b>	<b>\$ —</b>	<b>\$ 130,742</b>
<b>ADDITIONS</b>			
Revenues .....	3,003	699	6,119
Transfers From Other Funds .....	16,459	438,907	27,432
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>19,462</b>	<b>439,606</b>	<b>33,551</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	—	2
Local Assistance .....	20,285	439,606	32,317
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>20,287</b>	<b>439,606</b>	<b>32,319</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>20,287</b>	<b>439,606</b>	<b>32,319</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 61,419</b>	<b>\$ —</b>	<b>\$ 131,974</b>



California Children and Families First Trust Fund (Continued from previous page)			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 (0140) (Continued on next page)
Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)				
\$ 53,021	\$ 71,982	\$ 25,057	\$ 23	\$ 8,554	\$ 5,632	\$ 15,533
2,270	3,518	169	44	2,400	1,406	40,150
32,918	16,459	10,973	—	—	—	334
590	—	—	—	—	78	107
—	—	—	—	—	—	—
<b>35,778</b>	<b>19,977</b>	<b>11,142</b>	<b>44</b>	<b>2,400</b>	<b>1,484</b>	<b>40,591</b>
2	2	2	2	2,195	1,022	37,222
10,124	16,680	8,936	64	—	—	4,135
—	—	—	—	—	—	—
<b>10,126</b>	<b>16,682</b>	<b>8,938</b>	<b>66</b>	<b>2,195</b>	<b>1,022</b>	<b>41,357</b>
—	—	—	—	—	—	3,890
—	—	—	—	(6)	—	(715)
<b>10,126</b>	<b>16,682</b>	<b>8,938</b>	<b>66</b>	<b>2,189</b>	<b>1,022</b>	<b>44,532</b>
<b>\$ 78,673</b>	<b>\$ 75,277</b>	<b>\$ 27,261</b>	<b>\$ 1</b>	<b>\$ 8,765</b>	<b>\$ 6,094</b>	<b>\$ 11,592</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	California Environmental License Plate Fund (Continued from previous page)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)
	Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 17</b>	<b>\$ 1,111</b>	<b>\$ 860</b>
<b>ADDITIONS</b>			
Revenues .....	961	2,168	1,044
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	(8)	1
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>961</b>	<b>2,160</b>	<b>1,045</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	1,767	1,429
Local Assistance .....	957	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>959</b>	<b>1,767</b>	<b>1,429</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	4	128
<b>Total Deductions .....</b>	<b>959</b>	<b>1,771</b>	<b>1,557</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 19</b>	<b>\$ 1,500</b>	<b>\$ 348</b>

California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
\$ 17,105	\$ 69	\$ 69,253	\$ 229,002	\$ 38	\$ 9,873	\$ 94,070
24,985	3	47,725	233,937	2	34,081	59,462
—	—	—	—	—	5,000	499
(205)	—	(3,126)	(19,737)	—	(1,971)	(502)
—	—	—	—	—	—	296
<b>24,780</b>	<b>3</b>	<b>44,599</b>	<b>214,200</b>	<b>2</b>	<b>37,110</b>	<b>59,755</b>
17,232	2	31,365	319,241	2	23,128	26,108
2,472	—	—	—	—	—	8,303
—	—	—	—	—	—	—
<b>19,704</b>	<b>2</b>	<b>31,365</b>	<b>319,241</b>	<b>2</b>	<b>23,128</b>	<b>34,411</b>
—	—	—	—	—	—	28,947
(117)	—	(10)	(1,829)	—	(11,062)	(8,876)
<b>19,587</b>	<b>2</b>	<b>31,355</b>	<b>317,412</b>	<b>2</b>	<b>12,066</b>	<b>54,482</b>
<b>\$ 22,298</b>	<b>\$ 70</b>	<b>\$ 82,497</b>	<b>\$ 125,790</b>	<b>\$ 38</b>	<b>\$ 34,917</b>	<b>\$ 99,343</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 26,043</b>	<b>\$ 1,092</b>	<b>\$ 320</b>
<b>ADDITIONS</b>			
Revenues .....	19,901	49	10,023
Transfers From Other Funds .....	—	—	13,000
Prior Year Revenue Adjustments .....	(128)	—	(184)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>19,773</b>	<b>49</b>	<b>22,839</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	9,665	2	19,068
Local Assistance .....	7,264	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>16,929</b>	<b>2</b>	<b>19,068</b>
Transfers to Other Funds .....	54	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(116)	—	(758)
<b>Total Deductions .....</b>	<b>16,867</b>	<b>2</b>	<b>18,310</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 28,949</b>	<b>\$ 1,139</b>	<b>\$ 4,849</b>

Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)	Certification Fund (0271)	Child Health and Safety Fund (0279)
\$ 2,119	\$ 782	\$ 229	\$ 149	\$ 4,295	\$ 3,010	\$ 5,725
—	1,821	659	206	1,776	1,621	4,558
—	9	1	(1)	—	—	64
—	—	—	—	—	—	—
—	<b>1,830</b>	<b>660</b>	<b>205</b>	<b>1,776</b>	<b>1,621</b>	<b>4,622</b>
(354)	1,264	162	2	2,076	1,071	3,359
—	—	—	—	—	—	2,629
—	—	—	—	—	—	—
<b>(354)</b>	<b>1,264</b>	<b>162</b>	<b>2</b>	<b>2,076</b>	<b>1,071</b>	<b>5,988</b>
—	—	—	—	—	—	—
—	(89)	1	—	(18)	(2)	(45)
<b>(354)</b>	<b>1,175</b>	<b>163</b>	<b>2</b>	<b>2,058</b>	<b>1,069</b>	<b>5,943</b>
<b>\$ 2,473</b>	<b>\$ 1,437</b>	<b>\$ 726</b>	<b>\$ 352</b>	<b>\$ 4,013</b>	<b>\$ 3,562</b>	<b>\$ 4,404</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 5,414</b>	<b>\$ —</b>	<b>\$ 3,926</b>
<b>ADDITIONS</b>			
Revenues .....	36,220	1,294	1,935
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	16,733	2,551	6
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>52,953</b>	<b>3,845</b>	<b>1,941</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	7,763	2	1,229
Local Assistance .....	5,408	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>13,171</b>	<b>2</b>	<b>1,229</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,049)	—	—
<b>Total Deductions .....</b>	<b>12,122</b>	<b>2</b>	<b>1,229</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 46,245</b>	<b>\$ 3,843</b>	<b>\$ 4,638</b>

Cigarette and Tobacco Products Surtax Fund						
Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)
\$ (1)	\$ 19,580	\$ 4,187	\$ 1,019	\$ 6,486	\$ 4,759	\$ 5,751
327,734	2,972	1,408	299	225	1,562	1,253
—	76,519	112,558	32,160	16,080	19,080	80,399
138	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>327,872</b>	<b>79,491</b>	<b>113,966</b>	<b>32,459</b>	<b>16,305</b>	<b>20,642</b>	<b>81,652</b>
6,278	7,413	2	2	18,605	22,262	4,600
—	67,158	59,022	17,062	—	—	68,477
—	—	—	—	698	—	—
<b>6,278</b>	<b>74,571</b>	<b>59,024</b>	<b>17,064</b>	<b>19,303</b>	<b>22,262</b>	<b>73,077</b>
321,595	—	55,291	16,088	590	—	12,428
—	(206)	—	—	(508)	(55)	(1,473)
<b>327,873</b>	<b>74,365</b>	<b>114,315</b>	<b>33,152</b>	<b>19,385</b>	<b>22,207</b>	<b>84,032</b>
\$ (2)	\$ 24,706	\$ 3,838	\$ 326	\$ 3,406	\$ 3,194	\$ 3,371

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 9</b>	<b>\$ 2,010</b>	<b>\$ 12</b>
<b>ADDITIONS</b>			
Revenues .....	3	6,066	6
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	1	20	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>4</b>	<b>6,086</b>	<b>6</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	5,775	2
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2</b>	<b>5,775</b>	<b>2</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(23)	—
<b>Total Deductions .....</b>	<b>2</b>	<b>5,752</b>	<b>2</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 11</b>	<b>\$ 2,344</b>	<b>\$ 16</b>



Coastal Access Account, State Coastal Conservancy Fund (0593)	Community Revitalization Fee Fund (3038)	Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)
				Certification Account (0166)	Consumer Affairs Fund (0702)	
\$ 2,197	\$ 43	\$ 106	\$ 312	\$ 589	\$ 5,350	\$ 18,972
768	2	—	102	1,058	44	52,091
—	—	—	—	—	—	—
—	—	(2)	—	—	(8)	—
—	—	—	—	—	—	—
<b>768</b>	<b>2</b>	<b>(2)</b>	<b>102</b>	<b>1,058</b>	<b>36</b>	<b>52,091</b>
2	2	68	2	859	49	45,795
—	—	—	—	—	—	—
642	—	—	—	—	—	—
<b>644</b>	<b>2</b>	<b>68</b>	<b>2</b>	<b>859</b>	<b>49</b>	<b>45,795</b>
—	—	136	—	—	—	—
(1)	—	(100)	—	(1)	(5)	(153)
<b>643</b>	<b>2</b>	<b>104</b>	<b>2</b>	<b>858</b>	<b>44</b>	<b>45,642</b>
\$ 2,322	\$ 43	\$ —	\$ 412	\$ 789	\$ 5,342	\$ 25,421

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 1,937</b>	<b>\$ 40,050</b>	<b>\$ 6,805</b>
<b>ADDITIONS</b>			
Revenues .....	1,551	53,264	13,183
Transfers From Other Funds .....	—	—	9,800
Prior Year Revenue Adjustments .....	—	(1)	12
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,551</b>	<b>53,263</b>	<b>22,995</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	969	56,007	1,842
Local Assistance .....	—	—	18,210
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>969</b>	<b>56,007</b>	<b>20,052</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(742)	(195)
<b>Total Deductions .....</b>	<b>969</b>	<b>55,265</b>	<b>19,857</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 2,519</b>	<b>\$ 38,048</b>	<b>\$ 9,943</b>

Court Facilities Trust Fund (3066)	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	DNA Identification Fund (3086)	Dam Safety Fund (3057)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)
\$ 357	\$ 172	\$ 1,963	\$ 3,978	\$ 12,315	\$ 46	\$ 52,714
11,436	149	958	4,021	29,381	9,307	78,833
—	—	—	—	—	—	—
38	(9)	—	—	3,276	—	(5,553)
—	—	—	—	—	—	—
<b>11,474</b>	<b>140</b>	<b>958</b>	<b>4,021</b>	<b>32,657</b>	<b>9,307</b>	<b>73,280</b>
8,879	182	817	4,789	13,189	9,745	55,235
—	—	—	—	—	—	486
—	—	—	—	—	—	—
<b>8,879</b>	<b>182</b>	<b>817</b>	<b>4,789</b>	<b>13,189</b>	<b>9,745</b>	<b>55,721</b>
—	—	300	—	—	—	—
(140)	1	(11)	(4)	(1,807)	(111)	(10,147)
<b>8,739</b>	<b>183</b>	<b>1,106</b>	<b>4,785</b>	<b>11,382</b>	<b>9,634</b>	<b>45,574</b>
<b>\$ 3,092</b>	<b>\$ 129</b>	<b>\$ 1,815</b>	<b>\$ 3,214</b>	<b>\$ 33,590</b>	<b>\$ (281)</b>	<b>\$ 80,420</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Agricultural Pest Control Research Account (0112)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 43</b>	<b>\$ 123</b>	<b>\$ 91</b>
<b>ADDITIONS</b>			
Revenues .....	—	2	—
Transfers From Other Funds .....	154	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>154</b>	<b>2</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	197	—	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>197</b>	<b>—</b>	<b>—</b>
Transfers to Other Funds .....	—	—	91
Adjustments to Prior Year Appropriation Expenditures .....	—	125	—
<b>Total Deductions .....</b>	<b>197</b>	<b>125</b>	<b>91</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

Department of Food and Agriculture Fund		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)
California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)			Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)	
\$ 55	\$ 34,091	\$ 1,030	\$ 275	\$ 17,884	\$ 27	\$ 2,023
15	62,617	455	13	63,942	1	34
—	32,963	—	7	—	—	—
5	(1,625)	—	—	—	—	1,201
—	—	—	—	—	—	—
<b>20</b>	<b>93,955</b>	<b>455</b>	<b>20</b>	<b>63,942</b>	<b>1</b>	<b>1,235</b>
19	69,113	350	2	46,402	2	282
—	28,593	—	—	17,929	—	1,075
—	885	—	—	—	—	—
<b>19</b>	<b>98,591</b>	<b>350</b>	<b>2</b>	<b>64,331</b>	<b>2</b>	<b>1,357</b>
—	—	—	—	—	—	—
—	(721)	—	—	(954)	—	(19)
<b>19</b>	<b>97,870</b>	<b>350</b>	<b>2</b>	<b>63,377</b>	<b>2</b>	<b>1,338</b>
\$ 56	\$ 30,176	\$ 1,135	\$ 293	\$ 18,449	\$ 26	\$ 1,920

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 1,220</b>	<b>\$ 11</b>	<b>\$ 302</b>
<b>ADDITIONS</b>			
Revenues .....	55	1	174
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>55</b>	<b>1</b>	<b>174</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	2	145
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2</b>	<b>2</b>	<b>145</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>2</b>	<b>2</b>	<b>145</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 1,273</b>	<b>\$ 10</b>	<b>\$ 331</b>

Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)
\$ 1,166	\$ 2,935	\$ 10,762	\$ (250)	\$ 1,821	\$ 7,834	\$ (637)
959	1,427	1	42,944	1,280	4,096	—
—	—	—	—	—	—	1,000
71	10	—	39	23	(9)	—
—	—	—	—	—	—	—
<u>1,030</u>	<u>1,437</u>	<u>1</u>	<u>42,983</u>	<u>1,303</u>	<u>4,087</u>	<u>1,000</u>
910	1,174	112	1,314	1,523	4,114	1,502
164	—	3,609	—	—	—	—
—	—	—	—	—	—	—
<u>1,074</u>	<u>1,174</u>	<u>3,721</u>	<u>1,314</u>	<u>1,523</u>	<u>4,114</u>	<u>1,502</u>
—	—	—	40,700	—	—	—
(14)	68	(3,200)	1	(6)	44	(500)
<u>1,060</u>	<u>1,242</u>	<u>521</u>	<u>42,015</u>	<u>1,517</u>	<u>4,158</u>	<u>1,002</u>
<u>\$ 1,136</u>	<u>\$ 3,130</u>	<u>\$ 10,242</u>	<u>\$ 718</u>	<u>\$ 1,607</u>	<u>\$ 7,763</u>	<u>\$ (639)</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 22,982</b>	<b>\$ 4,527</b>	<b>\$ 1,726</b>
<b>ADDITIONS</b>			
Revenues .....	—	1,660	2,022
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	(8)	1
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>1,652</b>	<b>2,023</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	1,703	1,995
Local Assistance .....	6,267	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>6,269</b>	<b>1,703</b>	<b>1,995</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	253	(18)
<b>Total Deductions .....</b>	<b>6,269</b>	<b>1,956</b>	<b>1,977</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 16,713</b>	<b>\$ 4,223</b>	<b>\$ 1,772</b>



Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)
\$ 402	\$ 566	\$ 296	\$ 10	\$ 43,212	\$ 56	\$ 6,472
20	1,274	273	20,555	130,061	—	3,127
427	—	—	—	—	—	—
—	(2)	—	—	(11,206)	—	—
—	—	—	—	—	—	—
<b>447</b>	<b>1,272</b>	<b>273</b>	<b>20,555</b>	<b>118,855</b>	<b>—</b>	<b>3,127</b>
8	1,381	431	14,836	69,965	—	316
208	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>216</b>	<b>1,381</b>	<b>431</b>	<b>14,836</b>	<b>69,965</b>	<b>—</b>	<b>316</b>
—	—	—	5,608	49,586	—	—
(31)	(10)	(10)	—	(281)	—	—
<b>185</b>	<b>1,371</b>	<b>421</b>	<b>20,444</b>	<b>119,270</b>	<b>—</b>	<b>316</b>
<b>\$ 664</b>	<b>\$ 467</b>	<b>\$ 148</b>	<b>\$ 121</b>	<b>\$ 42,797</b>	<b>\$ 56</b>	<b>\$ 9,283</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 13,927</b>	<b>\$ 16,063</b>	<b>\$ 1,589</b>
<b>ADDITIONS</b>			
Revenues .....	57,040	749	136
Transfers From Other Funds .....	—	10,000	—
Prior Year Revenue Adjustments .....	(564)	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>56,476</b>	<b>10,749</b>	<b>136</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	54	2
Local Assistance .....	—	1,785	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>1,839</b>	<b>2</b>
Transfers to Other Funds .....	52,397	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(15)	(3)
<b>Total Deductions .....</b>	<b>52,397</b>	<b>1,824</b>	<b>(1)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 18,006</b>	<b>\$ 24,988</b>	<b>\$ 1,726</b>

Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (Continued on next page) Fair and Exposition Fund (0191)
\$ 385	\$ 6,726	\$ 94	\$ 2,359	\$ 38	\$ 3,358	\$ 2,098
2,591	1,259	329	105	89	6,494	21,434
—	—	—	—	300	—	—
96	—	—	—	6	64	—
—	—	—	—	—	—	—
<b>2,687</b>	<b>1,259</b>	<b>329</b>	<b>105</b>	<b>395</b>	<b>6,558</b>	<b>21,434</b>
2,416	351	285	—	19	4,466	12,851
—	—	—	—	—	—	9,307
—	—	—	—	—	—	—
<b>2,416</b>	<b>351</b>	<b>285</b>	<b>—</b>	<b>19</b>	<b>4,466</b>	<b>22,158</b>
—	—	—	—	—	—	246
24	—	(2)	—	—	(292)	88
<b>2,440</b>	<b>351</b>	<b>283</b>	<b>—</b>	<b>19</b>	<b>4,174</b>	<b>22,492</b>
\$ 632	\$ 7,634	\$ 140	\$ 2,464	\$ 414	\$ 5,742	\$ 1,040

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Fair and Exposition Fund (Continued from previous page)		
	Satellite Wagering Account (0192)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 768</b>	<b>\$ 15,141</b>	<b>\$ 3,549</b>
<b>ADDITIONS</b>			
Revenues .....	12,717	750	1,986
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	(37)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>12,717</b>	<b>750</b>	<b>1,949</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	488	5,841	2,906
Local Assistance .....	8,349	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>8,837</b>	<b>5,841</b>	<b>2,906</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(934)	—
<b>Total Deductions .....</b>	<b>8,837</b>	<b>4,907</b>	<b>2,906</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 4,648</b>	<b>\$ 10,984</b>	<b>\$ 2,592</b>

				Fish and Game Preservation Fund (Continued on next page)		
Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)
\$ 5	\$ 7,883	\$ 1,334	\$ 992,611	\$ 2,912	\$ 53,303	\$ 4,728
5	22,319	3,222	26,220	104	93,603	2,466
—	—	—	1,401,282	—	590	—
—	7	17	—	—	1,311	(153)
—	—	—	—	—	—	—
<b>5</b>	<b>22,326</b>	<b>3,239</b>	<b>1,427,502</b>	<b>104</b>	<b>95,504</b>	<b>2,313</b>
7	21,839	2,687	1,416,782	13	79,380	3,017
—	—	—	—	—	—	—
—	—	—	—	—	782	—
<b>7</b>	<b>21,839</b>	<b>2,687</b>	<b>1,416,782</b>	<b>13</b>	<b>80,162</b>	<b>3,017</b>
—	—	—	—	—	—	—
—	(68)	—	—	115	(4,368)	16
<b>7</b>	<b>21,771</b>	<b>2,687</b>	<b>1,416,782</b>	<b>128</b>	<b>75,794</b>	<b>3,033</b>
<b>\$ 3</b>	<b>\$ 8,438</b>	<b>\$ 1,886</b>	<b>\$ 1,003,331</b>	<b>\$ 2,888</b>	<b>\$ 73,013</b>	<b>\$ 4,008</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Fish and Game Preservation Fund (Continued from previous page)		
	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 6,450</b>	<b>\$ 68</b>	<b>\$ 2,005</b>
<b>ADDITIONS</b>			
Revenues .....	639	37	6,076
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	(14)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>639</b>	<b>37</b>	<b>6,062</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	5,594
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>—</b>	<b>5,594</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(88)
<b>Total Deductions .....</b>	<b>—</b>	<b>—</b>	<b>5,506</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 7,089</b>	<b>\$ 105</b>	<b>\$ 2,561</b>

Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Gambling Control Fund (0567)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)
\$ 6,158	\$ 46	\$ 11,329	\$ 1,932	\$ 86,867	\$ 19,166	\$ 931
1	48	14,252	3,372	321,154	107,156	1,128
—	—	—	—	—	—	—
—	2	(32)	251	83,357	1,382	—
—	—	—	—	—	—	—
<b>1</b>	<b>50</b>	<b>14,220</b>	<b>3,623</b>	<b>404,511</b>	<b>108,538</b>	<b>1,128</b>
(639)	2	9,247	3,598	375,913	112,229	1,113
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>(639)</b>	<b>2</b>	<b>9,247</b>	<b>3,598</b>	<b>375,913</b>	<b>112,229</b>	<b>1,113</b>
—	—	—	—	18,000	4,829	—
49	—	89	(10)	—	1,437	(30)
<b>(590)</b>	<b>2</b>	<b>9,336</b>	<b>3,588</b>	<b>393,913</b>	<b>118,495</b>	<b>1,083</b>
\$ 6,749	\$ 94	\$ 16,213	\$ 1,967	\$ 97,465	\$ 9,209	\$ 976

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 5,800</b>	<b>\$ 225</b>	<b>\$ 30,923</b>
<b>ADDITIONS</b>			
Revenues .....	2,946	162	—
Transfers From Other Funds .....	—	—	24,704
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>2,946</b>	<b>162</b>	<b>24,704</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	936	161	358
Local Assistance .....	2,188	—	4,168
Capital Outlay .....	—	—	4,052
<b>Total Appropriation Expenditures .....</b>	<b>3,124</b>	<b>161</b>	<b>8,578</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(36)	2	(7,046)
<b>Total Deductions .....</b>	<b>3,088</b>	<b>163</b>	<b>1,532</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 5,658</b>	<b>\$ 224</b>	<b>\$ 54,095</b>



Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
\$ 4,021	\$ 232	\$ 1,391	\$ 18,478	\$ 1,210	\$ 56,519	\$ 3,513
18,237	146	1,692	20,769	705	47,459	1,484
—	—	—	—	—	—	—
626	—	—	288	—	—	138
—	—	—	—	—	—	—
<b>18,863</b>	<b>146</b>	<b>1,692</b>	<b>21,057</b>	<b>705</b>	<b>47,459</b>	<b>1,622</b>
15,277	116	3,885	25,241	656	52,489	1,521
—	—	—	583	—	—	—
850	—	—	—	—	—	—
<b>16,127</b>	<b>116</b>	<b>3,885</b>	<b>25,824</b>	<b>656</b>	<b>52,489</b>	<b>1,521</b>
—	—	—	—	—	—	—
(296)	—	—	(2,729)	(20)	(4,777)	6
<b>15,831</b>	<b>116</b>	<b>3,885</b>	<b>23,095</b>	<b>636</b>	<b>47,712</b>	<b>1,527</b>
<b>\$ 7,053</b>	<b>\$ 262</b>	<b>\$ (802)</b>	<b>\$ 16,440</b>	<b>\$ 1,279</b>	<b>\$ 56,266</b>	<b>\$ 3,608</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 77,648</b>	<b>\$ 157,747</b>	<b>\$ 146</b>
<b>ADDITIONS</b>			
Revenues .....	58,285	110,011	268
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(473)	915	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>57,812</b>	<b>110,926</b>	<b>268</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	41,288	26,395	192
Local Assistance .....	—	283	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>41,288</b>	<b>26,678</b>	<b>192</b>
Transfers to Other Funds .....	—	46,200	—
Adjustments to Prior Year Appropriation Expenditures .....	(154)	(612)	(1)
<b>Total Deductions .....</b>	<b>41,134</b>	<b>72,266</b>	<b>191</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 94,326</b>	<b>\$ 196,407</b>	<b>\$ 223</b>

Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Fund			Jobs-Housing Balance Improvement Account (3006)
			Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	
\$ 411	\$ 4,881	\$ 66,349	\$ 41,229	\$ 41,679	\$ 18,761	\$ 34,333
639	4,952	213,959	82,555	56,303	1,743	1
11	45	(143)	1,320	(846)	—	—
—	—	—	—	320	1,598	—
<b>650</b>	<b>4,997</b>	<b>213,816</b>	<b>83,875</b>	<b>55,777</b>	<b>3,341</b>	<b>1</b>
37	4,863	163,150	108,251	49,317	1,068	14
—	—	45,185	—	5,278	3,578	34,320
<b>37</b>	<b>4,863</b>	<b>208,335</b>	<b>108,251</b>	<b>54,595</b>	<b>4,646</b>	<b>34,334</b>
—	—	—	—	5,067	—	—
—	(859)	(1,764)	(137)	(1,647)	(33)	—
<b>37</b>	<b>4,004</b>	<b>206,571</b>	<b>108,114</b>	<b>58,015</b>	<b>4,613</b>	<b>34,334</b>
<b>\$ 1,024</b>	<b>\$ 5,874</b>	<b>\$ 73,594</b>	<b>\$ 16,990</b>	<b>\$ 39,441</b>	<b>\$ 17,489</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 45,947</b>	<b>\$ 1,183</b>	<b>\$ 3,553</b>
<b>ADDITIONS</b>			
Revenues .....	1,971	1,195	1,230
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,971</b>	<b>1,195</b>	<b>1,230</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	88	349
Local Assistance .....	5,806	—	304
Capital Outlay .....	—	—	1,290
<b>Total Appropriation Expenditures .....</b>	<b>5,808</b>	<b>88</b>	<b>1,943</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,722)	—	(115)
<b>Total Deductions .....</b>	<b>4,086</b>	<b>88</b>	<b>1,828</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 43,832</b>	<b>\$ 2,290</b>	<b>\$ 2,955</b>

Local Revenue Fund (Continued on next page)						
Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	Sales Tax Account (Continued on next page)		
				Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
\$ 59	\$ 281	\$ 851	\$ 3,489	\$ —	\$ —	\$ —
22	400	891	1,659,496	—	—	6,347
—	—	—	2,807,435	419,783	826,580	2,804,699
—	—	—	11,591	—	—	—
—	—	—	—	—	—	—
<b>22</b>	<b>400</b>	<b>891</b>	<b>4,478,522</b>	<b>419,783</b>	<b>826,580</b>	<b>2,811,046</b>
2	357	10	708	—	—	—
—	—	694	—	419,783	826,580	—
—	—	—	—	—	—	—
<b>2</b>	<b>357</b>	<b>704</b>	<b>708</b>	<b>419,783</b>	<b>826,580</b>	<b>—</b>
—	—	—	4,481,078	—	—	2,811,046
—	(1)	—	—	—	—	—
<b>2</b>	<b>356</b>	<b>704</b>	<b>4,481,786</b>	<b>419,783</b>	<b>826,580</b>	<b>2,811,046</b>
<b>\$ 79</b>	<b>\$ 325</b>	<b>\$ 1,038</b>	<b>\$ 225</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Sales Tax Growth Account		
	Sales Tax Account (Continued from previous page) Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007</b> .....	\$ —	\$ —	\$ —
<b>ADDITIONS</b>			
Revenues .....	—	—	546
Transfers From Other Funds .....	1,564,683	4	(5,028)
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions</b> .....	<b>1,564,683</b>	<b>4</b>	<b>(4,482)</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	—
Local Assistance .....	1,564,683	4	(4,482)
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>1,564,683</b>	<b>4</b>	<b>(4,482)</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions</b> .....	<b>1,564,683</b>	<b>4</b>	<b>(4,482)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008</b> .....	\$ —	\$ —	\$ —

Local Revenue Fund  
(Continued from previous page)

Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)
\$ —	\$ —	\$ —	\$ —	\$ 122	\$ 18,505	\$ 18,669
17	44,385	4,136	745	7	—	44,233
—	—	1,676,648	11,862	—	21,686	—
—	—	—	—	—	(3)	(2)
—	—	—	—	—	—	—
<b>17</b>	<b>44,385</b>	<b>1,680,784</b>	<b>12,607</b>	<b>7</b>	<b>21,683</b>	<b>44,231</b>
—	—	2	2	2	1,006	43,459
—	44,385	1,668,920	17,377	—	33,284	—
—	—	—	—	—	—	—
—	<b>44,385</b>	<b>1,668,922</b>	<b>17,379</b>	<b>2</b>	<b>34,290</b>	<b>43,459</b>
17	—	11,862	(4,772)	—	—	—
—	—	—	—	—	(41)	(1,625)
<b>17</b>	<b>44,385</b>	<b>1,680,784</b>	<b>12,607</b>	<b>2</b>	<b>34,249</b>	<b>41,834</b>
\$ —	\$ —	\$ —	\$ —	\$ 127	\$ 5,939	\$ 21,066

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Marine Invasive Species Control Fund (0212)	Marine Life and Marine Reserve Management Account (0647)	Mass Transportation Fund (3116)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 3,468</b>	<b>\$ 28</b>	<b>\$ —</b>
<b>ADDITIONS</b>			
Revenues .....	2,723	—	—
Transfers From Other Funds .....	—	—	621,967
Prior Year Revenue Adjustments .....	58	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>2,781</b>	<b>—</b>	<b>621,967</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	3,643	—	82,678
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>3,643</b>	<b>—</b>	<b>82,678</b>
Transfers to Other Funds .....	—	28	539,289
Adjustments to Prior Year Appropriation Expenditures .....	166	—	—
<b>Total Deductions .....</b>	<b>3,809</b>	<b>28</b>	<b>621,967</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 2,440</b>	<b>\$ —</b>	<b>\$ —</b>



Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Licensing and Certification Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)		Mine Reclamation Account (0336)
\$ —	\$ 695	\$ —	\$ 882	\$ 1,572,533	\$ 354	\$ 900	
344	2,126	357	366	1,079,167	175	3,464	
—	—	—	—	423,701	—	—	
28	(1)	(4)	1	—	—	(18)	
—	—	—	—	—	—	—	
<b>372</b>	<b>2,125</b>	<b>353</b>	<b>367</b>	<b>1,502,868</b>	<b>175</b>	<b>3,446</b>	
320	2,044	359	57	24,530	188	2,611	
—	—	—	—	1,211,768	—	—	
—	—	—	—	—	—	—	
<b>320</b>	<b>2,044</b>	<b>359</b>	<b>57</b>	<b>1,236,298</b>	<b>188</b>	<b>2,611</b>	
—	—	—	—	—	—	—	
(1)	(5)	(4)	—	269	(44)	(13)	
<b>319</b>	<b>2,039</b>	<b>355</b>	<b>57</b>	<b>1,236,567</b>	<b>144</b>	<b>2,598</b>	
<b>\$ 53</b>	<b>\$ 781</b>	<b>\$ (2)</b>	<b>\$ 1,192</b>	<b>\$ 1,838,834</b>	<b>\$ 385</b>	<b>\$ 1,748</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 19</b>	<b>\$ 5,213</b>	<b>\$ 4,369</b>
<b>ADDITIONS</b>			
Revenues .....	1	3,426	16,209
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	(15)	(4)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1</b>	<b>3,411</b>	<b>16,205</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	3,553	19,714
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2</b>	<b>3,553</b>	<b>19,714</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(139)	(961)
<b>Total Deductions .....</b>	<b>2</b>	<b>3,414</b>	<b>18,753</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 18</b>	<b>\$ 5,210</b>	<b>\$ 1,821</b>

Mobilehome Park Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Disaster Assistance Fund Earthquake Emergency Investigations Account (0257)	Natural Resources Infrastructure Fund (0383)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)
\$ 2,388	\$ 102	\$ 95	\$ 18,357	\$ 72	\$ 453	\$ 1,090
5,947	1,283	1	—	140	63	529
—	—	—	—	—	—	—
—	(4)	—	(1)	—	—	2
—	—	—	—	—	—	—
<u>5,947</u>	<u>1,279</u>	<u>1</u>	<u>(1)</u>	<u>140</u>	<u>63</u>	<u>531</u>
6,330	1,017	39	4,000	135	2	619
—	—	—	(176)	—	425	—
—	—	—	—	—	—	—
<u>6,330</u>	<u>1,017</u>	<u>39</u>	<u>3,824</u>	<u>135</u>	<u>427</u>	<u>619</u>
—	—	—	14,621	—	—	—
(178)	(1)	—	—	(1)	—	(20)
<u>6,152</u>	<u>1,016</u>	<u>39</u>	<u>18,445</u>	<u>134</u>	<u>427</u>	<u>599</u>
<u>\$ 2,183</u>	<u>\$ 365</u>	<u>\$ 57</u>	<u>\$ (89)</u>	<u>\$ 78</u>	<u>\$ 89</u>	<u>\$ 1,022</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 85</b>	<b>\$ 287</b>	<b>\$ 2,865</b>
<b>ADDITIONS</b>			
Revenues .....	116	343	1,158
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(1)	6	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>115</b>	<b>349</b>	<b>1,158</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	569	873
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2</b>	<b>569</b>	<b>873</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(14)	(3)
<b>Total Deductions .....</b>	<b>2</b>	<b>555</b>	<b>870</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 198</b>	<b>\$ 81</b>	<b>\$ 3,153</b>

Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund			Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
	Conservation and Enforcement Services Account (0265)	Off-Highway Vehicle Trust Fund (0263)					
\$ —	\$ 48,260	\$ 122,862	\$ 2,890	\$ 17,595	\$ 56,758	\$ 39	
2,430	1,326	23,915	18,622	34,211	3,691	—	
16	25,584	94,738	—	—	—	—	
—	—	(25)	6	709	(54)	—	
—	—	—	—	—	—	—	
<b>2,446</b>	<b>26,910</b>	<b>118,628</b>	<b>18,628</b>	<b>34,920</b>	<b>3,637</b>	<b>—</b>	
2	—	36,669	18,412	35,775	3,886	3	
3,871	—	16,838	—	735	—	—	
—	—	2,489	—	—	—	—	
<b>3,873</b>	<b>—</b>	<b>55,996</b>	<b>18,412</b>	<b>36,510</b>	<b>3,886</b>	<b>3</b>	
—	48,260	—	—	—	—	—	
—	—	(2,282)	(784)	(228)	(56)	—	
<b>3,873</b>	<b>48,260</b>	<b>53,714</b>	<b>17,628</b>	<b>36,282</b>	<b>3,830</b>	<b>3</b>	
\$ (1,427)	\$ 26,910	\$ 187,776	\$ 3,890	\$ 16,233	\$ 56,565	\$ 36	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 4,213</b>	<b>\$ 188</b>	<b>\$ 405</b>
<b>ADDITIONS</b>			
Revenues .....	1,189	9	373
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	(28)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,189</b>	<b>9</b>	<b>345</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,231	2	309
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,231</b>	<b>2</b>	<b>309</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(26)	—	(1)
<b>Total Deductions .....</b>	<b>1,205</b>	<b>2</b>	<b>308</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 4,197</b>	<b>\$ 195</b>	<b>\$ 442</b>

Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)
\$ 42,466	\$ 474	\$ 188	\$ 11,151	\$ 357	\$ 1,953	\$ 12,137
41,879	7,118	4	8,721	2,221	1,173	3,797
14,000	53,956	—	—	—	—	—
94	138	(5)	1	—	—	67
—	—	—	—	—	—	—
<b>55,973</b>	<b>61,212</b>	<b>(1)</b>	<b>8,722</b>	<b>2,221</b>	<b>1,173</b>	<b>3,864</b>
37,735	367	8	8,699	1,908	1,136	1,847
24,339	58,314	—	—	—	—	—
—	—	—	—	—	—	—
<b>62,074</b>	<b>58,681</b>	<b>8</b>	<b>8,699</b>	<b>1,908</b>	<b>1,136</b>	<b>1,847</b>
—	—	186	—	—	—	—
(3,791)	(41)	(8)	(169)	(26)	72	(214)
<b>58,283</b>	<b>58,640</b>	<b>186</b>	<b>8,530</b>	<b>1,882</b>	<b>1,208</b>	<b>1,633</b>
<b>\$ 40,156</b>	<b>\$ 3,046</b>	<b>\$ 1</b>	<b>\$ 11,343</b>	<b>\$ 696</b>	<b>\$ 1,918</b>	<b>\$ 14,368</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 121</b>	<b>\$ 24,145</b>	<b>\$ 1,771</b>
<b>ADDITIONS</b>			
Revenues .....	4,599	15,158	829
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(104)	—	1
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>4,495</b>	<b>15,158</b>	<b>830</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	4,495	2	790
Local Assistance .....	—	21,317	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>4,495</b>	<b>21,319</b>	<b>790</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(77)	—	(71)
<b>Total Deductions .....</b>	<b>4,418</b>	<b>21,319</b>	<b>719</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 198</b>	<b>\$ 17,984</b>	<b>\$ 1,882</b>



Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)
\$ 871	\$ 4,729	\$ 4,941	\$ —	\$ 433	\$ 4,013	\$ 5,414
34	9,530	10,491	210	151	3,365	—
—	—	—	1,055	—	—	4,200
75	2	—	—	62	—	—
—	—	—	—	—	—	—
<b>109</b>	<b>9,532</b>	<b>10,491</b>	<b>1,265</b>	<b>213</b>	<b>3,365</b>	<b>4,200</b>
8	8,794	9,950	399	233	2,865	2
—	—	—	—	—	—	86
—	—	—	—	—	—	—
<b>8</b>	<b>8,794</b>	<b>9,950</b>	<b>399</b>	<b>233</b>	<b>2,865</b>	<b>88</b>
—	—	—	—	—	—	—
(32)	(98)	(330)	—	—	(55)	—
<b>(24)</b>	<b>8,696</b>	<b>9,620</b>	<b>399</b>	<b>233</b>	<b>2,810</b>	<b>88</b>
\$ 1,004	\$ 5,565	\$ 5,812	\$ 866	\$ 413	\$ 4,568	\$ 9,526

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Public Interest Research, Development, and Demonstration Fund		
	Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ 233,647</b>	<b>\$ 1,025</b>
<b>ADDITIONS</b>			
Revenues .....	404	78,594	5,123
Transfers From Other Funds .....	18,000	—	—
Prior Year Revenue Adjustments .....	—	20	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>18,404</b>	<b>78,614</b>	<b>5,123</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,731	61,897	790
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,731</b>	<b>61,897</b>	<b>790</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(3,064)	(33)
<b>Total Deductions .....</b>	<b>1,731</b>	<b>58,833</b>	<b>757</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 16,673</b>	<b>\$ 253,428</b>	<b>\$ 5,391</b>

Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)
			Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)		
\$ 68,562	\$ 2,195	\$ 6,973	\$ 11	\$ 23	\$ 20,908	\$ 51,830
56,086	86	19,710	1	1	4,587	29,799
—	21,332	—	—	—	—	—
(163)	—	599	—	—	(62)	(142)
—	—	—	—	—	—	—
<b>55,923</b>	<b>21,418</b>	<b>20,309</b>	<b>1</b>	<b>1</b>	<b>4,525</b>	<b>29,657</b>
48,571	22,626	21,427	2	2	3,717	41,562
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>48,571</b>	<b>22,626</b>	<b>21,427</b>	<b>2</b>	<b>2</b>	<b>3,717</b>	<b>41,562</b>
—	—	—	—	—	—	—
—	(223)	(239)	—	—	2,869	(537)
<b>48,571</b>	<b>22,403</b>	<b>21,188</b>	<b>2</b>	<b>2</b>	<b>6,586</b>	<b>41,025</b>
<b>\$ 75,914</b>	<b>\$ 1,210</b>	<b>\$ 6,094</b>	<b>\$ 10</b>	<b>\$ 22</b>	<b>\$ 18,847</b>	<b>\$ 40,462</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 504</b>	<b>\$ 3,119</b>	<b>\$ 1,568</b>
<b>ADDITIONS</b>			
Revenues .....	406	1,924	3,158
Transfers From Other Funds .....	—	—	136
Prior Year Revenue Adjustments .....	(13)	1	(1)
Other Additions .....	—	72	—
<b>Total Additions .....</b>	<b>393</b>	<b>1,997</b>	<b>3,293</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	302	1,402	3,037
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>302</b>	<b>1,402</b>	<b>3,037</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1)	(154)	(121)
<b>Total Deductions .....</b>	<b>301</b>	<b>1,248</b>	<b>2,916</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 596</b>	<b>\$ 3,868</b>	<b>\$ 1,945</b>

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)
\$ 62	\$ 4,502	\$ 559,280	\$ —	\$ 570	\$ 1,545	\$ 116,657
9	3,577	129,833	2,700	44	2,388	127,369
—	—	—	—	—	—	—
—	—	20	—	—	—	20
—	—	—	—	—	—	—
<b>9</b>	<b>3,577</b>	<b>129,853</b>	<b>2,700</b>	<b>44</b>	<b>2,388</b>	<b>127,389</b>
2	2,045	511,932	1,569	2	2,217	86,246
—	—	—	—	—	—	2,804
—	—	—	—	—	—	—
<b>2</b>	<b>2,045</b>	<b>511,932</b>	<b>1,569</b>	<b>2</b>	<b>2,217</b>	<b>89,050</b>
—	348	—	—	—	—	300
—	—	7	—	—	(10)	(2,197)
<b>2</b>	<b>2,393</b>	<b>511,939</b>	<b>1,569</b>	<b>2</b>	<b>2,207</b>	<b>87,153</b>
<b>\$ 69</b>	<b>\$ 5,686</b>	<b>\$ 177,194</b>	<b>\$ 1,131</b>	<b>\$ 612</b>	<b>\$ 1,726</b>	<b>\$ 156,893</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 72</b>	<b>\$ 7,369</b>	<b>\$ 4,489</b>
<b>ADDITIONS</b>			
Revenues .....	1	10,539	2,775
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	225	99	61
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>226</b>	<b>10,638</b>	<b>2,836</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	70	10,975	844
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>70</b>	<b>10,975</b>	<b>844</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(47)	(34)	(6)
<b>Total Deductions .....</b>	<b>23</b>	<b>10,941</b>	<b>838</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 275</b>	<b>\$ 7,066</b>	<b>\$ 6,487</b>

Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)
\$ 1,019	\$ 5,165	\$ 452	\$ 3	\$ 126	\$ 160,908	\$ 823
277	—	20	—	59	1	36
(715)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>(438)</b>	<b>—</b>	<b>20</b>	<b>—</b>	<b>59</b>	<b>1</b>	<b>36</b>
14	3,312	2	—	62	2	2
—	—	—	—	—	(164,434)	—
—	—	—	—	(160)	—	—
<b>14</b>	<b>3,312</b>	<b>2</b>	<b>—</b>	<b>(98)</b>	<b>(164,432)</b>	<b>2</b>
—	1,036	—	—	—	250,000	—
(520)	(206)	—	—	(4)	—	(3)
<b>(506)</b>	<b>4,142</b>	<b>2</b>	<b>—</b>	<b>(102)</b>	<b>85,568</b>	<b>(1)</b>
<b>\$ 1,087</b>	<b>\$ 1,023</b>	<b>\$ 470</b>	<b>\$ 3</b>	<b>\$ 287</b>	<b>\$ 75,341</b>	<b>\$ 860</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 57,084</b>	<b>\$ 2,099</b>	<b>\$ 3,552</b>
<b>ADDITIONS</b>			
Revenues .....	2,785	47,252	3,864
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	(264)	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>2,785</b>	<b>46,988</b>	<b>3,864</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	251	35,768	3,584
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>251</b>	<b>35,768</b>	<b>3,584</b>
Transfers to Other Funds .....	—	10,641	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(129)	(267)
<b>Total Deductions .....</b>	<b>251</b>	<b>46,280</b>	<b>3,317</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 59,618</b>	<b>\$ 2,807</b>	<b>\$ 4,099</b>



Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)
\$ 434	\$ 168	\$ 1,330	\$ 18,218	\$ 882	\$ 6,839	\$ 10,219
6	267	3,788	1,181	780	1	18,227
—	—	—	12,352	—	—	—
—	—	—	(70)	—	(5)	(1)
—	—	—	—	—	—	—
<b>6</b>	<b>267</b>	<b>3,788</b>	<b>13,463</b>	<b>780</b>	<b>(4)</b>	<b>18,226</b>
(2,235)	128	3,090	13,646	739	3,031	16,632
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>(2,235)</b>	<b>128</b>	<b>3,090</b>	<b>13,646</b>	<b>739</b>	<b>3,031</b>	<b>16,632</b>
—	—	—	—	—	—	—
864	—	(15)	(7)	(6)	(2,395)	(415)
<b>(1,371)</b>	<b>128</b>	<b>3,075</b>	<b>13,639</b>	<b>733</b>	<b>636</b>	<b>16,217</b>
<b>\$ 1,811</b>	<b>\$ 307</b>	<b>\$ 2,043</b>	<b>\$ 18,042</b>	<b>\$ 929</b>	<b>\$ 6,199</b>	<b>\$ 12,228</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	State Board of Chiropractic Examiners' Fund (0152)	State Certified Unified Program Agency Account (3084)	State Corporations Fund (0067)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 4,992</b>	<b>\$ 1,254</b>	<b>\$ 17,849</b>
<b>ADDITIONS</b>			
Revenues .....	2,541	1,544	33,750
Transfers From Other Funds .....	—	28	—
Prior Year Revenue Adjustments .....	—	(111)	(399)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>2,541</b>	<b>1,461</b>	<b>33,351</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,928	1,018	34,120
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,928</b>	<b>1,018</b>	<b>34,120</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	10	(17)	(481)
<b>Total Deductions .....</b>	<b>1,938</b>	<b>1,001</b>	<b>33,639</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 5,595</b>	<b>\$ 1,714</b>	<b>\$ 17,561</b>

State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Department of Health Services Licensing and Certification Program Fund (3098)	State Fire Marshall Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)
		Dentally Underserved Account (3039)	State Dentistry Fund (0741)			
\$ 328,660	\$ 1,208	\$ 2,990	\$ 7,442	\$ 38,972	\$ 1,039	\$ 2,553
140,550	2,251	130	8,036	81,431	2,141	1,301
—	—	—	—	—	—	—
1,670	—	—	—	(12,568)	38	—
—	—	—	—	—	—	—
<b>142,220</b>	<b>2,251</b>	<b>130</b>	<b>8,036</b>	<b>68,863</b>	<b>2,179</b>	<b>1,301</b>
30,945	1,843	456	8,037	56,693	1,852	1,378
—	—	—	—	—	—	—
95,621	—	—	—	—	—	—
<b>126,566</b>	<b>1,843</b>	<b>456</b>	<b>8,037</b>	<b>56,693</b>	<b>1,852</b>	<b>1,378</b>
—	—	—	—	2,136	—	—
(1,250)	(23)	—	(253)	7,986	(10)	(15)
<b>125,316</b>	<b>1,820</b>	<b>456</b>	<b>7,784</b>	<b>66,815</b>	<b>1,842</b>	<b>1,363</b>
<b>\$ 345,564</b>	<b>\$ 1,639</b>	<b>\$ 2,664</b>	<b>\$ 7,694</b>	<b>\$ 41,020</b>	<b>\$ 1,376</b>	<b>\$ 2,491</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	State HICAP Fund (0289)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 3,284</b>	<b>\$ 599</b>	<b>\$ 39,532</b>
<b>ADDITIONS</b>			
Revenues .....	2,484	1,101	90,738
Transfers From Other Funds .....	—	—	30,049
Prior Year Revenue Adjustments .....	(515)	—	298
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,969</b>	<b>1,101</b>	<b>121,085</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	180	970	124,813
Local Assistance .....	2,209	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2,389</b>	<b>970</b>	<b>124,813</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(15)	(18)	1,037
<b>Total Deductions .....</b>	<b>2,374</b>	<b>952</b>	<b>125,850</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 2,879</b>	<b>\$ 748</b>	<b>\$ 34,767</b>

State School Building Lease-Purchase Fund			Strong-Motion Instrumentation and Seismic Hazard Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)	State School Fund (0342)				
\$ 3,140	\$ 3,094	\$ 10,754	\$ 13,362	\$ 789	\$ 4,489	\$ 942
1	1	70,066	8,026	328	2,465	152
—	403	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1</b>	<b>404</b>	<b>70,066</b>	<b>8,026</b>	<b>328</b>	<b>2,465</b>	<b>152</b>
—	375	—	9,416	336	3,882	401
3,138	—	72,851	—	—	—	—
—	—	—	—	—	—	—
<b>3,138</b>	<b>375</b>	<b>72,851</b>	<b>9,416</b>	<b>336</b>	<b>3,882</b>	<b>401</b>
3	—	—	—	—	—	—
—	—	—	511	—	61	—
<b>3,141</b>	<b>375</b>	<b>72,851</b>	<b>9,927</b>	<b>336</b>	<b>3,943</b>	<b>401</b>
\$ —	\$ 3,123	\$ 7,969	\$ 11,461	\$ 781	\$ 3,011	\$ 693

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund	
		Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 2,612</b>	<b>\$ 5,815</b>	<b>\$ 3,275</b>
<b>ADDITIONS</b>			
Revenues .....	2	15,376	5,116
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	(2)	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>2</b>	<b>15,374</b>	<b>5,116</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	3,567	14,732	3,827
Local Assistance .....	(2,184)	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,383</b>	<b>14,732</b>	<b>3,827</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(57)	(330)	(84)
<b>Total Deductions .....</b>	<b>1,326</b>	<b>14,402</b>	<b>3,743</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 1,288</b>	<b>\$ 6,787</b>	<b>\$ 4,648</b>

Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)
\$ 189	\$ 370	\$ 883	\$ 2,285	\$ 846,686	\$ 177	\$ —
21,510	115	500	1	100,146	11	1
—	—	—	—	—	300	539,289
—	—	(7)	—	—	—	—
—	—	—	—	680,692	—	—
<b>21,510</b>	<b>115</b>	<b>493</b>	<b>1</b>	<b>780,838</b>	<b>311</b>	<b>539,290</b>
21,241	112	307	2	51,685	171	534,571
—	—	—	—	439,652	—	—
—	—	—	—	129,916	—	—
<b>21,241</b>	<b>112</b>	<b>307</b>	<b>2</b>	<b>621,253</b>	<b>171</b>	<b>534,571</b>
—	—	—	—	82,240	—	—
—	2	3	—	1,303	—	—
<b>21,241</b>	<b>114</b>	<b>310</b>	<b>2</b>	<b>704,796</b>	<b>171</b>	<b>534,571</b>
<b>\$ 458</b>	<b>\$ 371</b>	<b>\$ 1,066</b>	<b>\$ 2,284</b>	<b>\$ 922,728</b>	<b>\$ 317</b>	<b>\$ 4,719</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Transportation Deferred Investment Fund (3093)	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 454,412</b>	<b>\$ 379,412</b>	<b>\$ 1,559</b>
<b>ADDITIONS</b>			
Revenues .....	210	—	2,519
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(24,771)	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>(24,561)</b>	<b>—</b>	<b>2,519</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2	—	2,301
Local Assistance .....	5,365	(218,959)	—
Capital Outlay .....	101,943	(49,202)	—
<b>Total Appropriation Expenditures .....</b>	<b>107,310</b>	<b>(268,161)</b>	<b>2,301</b>
Transfers to Other Funds .....	—	256,000	33
Adjustments to Prior Year Appropriation Expenditures .....	—	—	5
<b>Total Deductions .....</b>	<b>107,310</b>	<b>(12,161)</b>	<b>2,339</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 322,541</b>	<b>\$ 391,573</b>	<b>\$ 1,739</b>



Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)	Underground Storage Tank Cleanup Fund (0439)	Unfair Competition Law Fund (3087)
\$ 65	\$ 683	\$ 3,388	\$ 214,863	\$ 163,238	\$ 142,858	\$ 5,956
1	1,103	882	92,842	1,220,835	245,604	2,363
—	—	—	26,124	31,563	—	—
—	1	(10)	(933)	2,027	(934)	108
—	—	—	—	—	—	—
<b>1</b>	<b>1,104</b>	<b>872</b>	<b>118,033</b>	<b>1,254,425</b>	<b>244,670</b>	<b>2,471</b>
2	105	972	10,054	8,724	315,445	3,481
—	1,102	—	91,409	1,191,162	—	—
—	—	—	—	—	—	—
<b>2</b>	<b>1,207</b>	<b>972</b>	<b>101,463</b>	<b>1,199,886</b>	<b>315,445</b>	<b>3,481</b>
—	—	—	31,563	27,019	—	—
—	(10)	—	(2)	(1,673)	(18,475)	—
<b>2</b>	<b>1,197</b>	<b>972</b>	<b>133,024</b>	<b>1,225,232</b>	<b>296,970</b>	<b>3,481</b>
\$ 64	\$ 590	\$ 3,288	\$ 199,872	\$ 192,431	\$ 90,558	\$ 4,946

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 78,062</b>	<b>\$ 82</b>	<b>\$ 799</b>
<b>ADDITIONS</b>			
Revenues .....	298,175	16	1
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(18,536)	1	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b><u>279,639</u></b>	<b><u>17</u></b>	<b><u>1</u></b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	245,968	2	(198)
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b><u>245,968</u></b>	<b><u>2</u></b>	<b><u>(198)</u></b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(12,513)	—	—
<b>Total Deductions .....</b>	<b><u>233,455</u></b>	<b><u>2</u></b>	<b><u>(198)</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b><u>\$ 124,246</u></b>	<b><u>\$ 97</u></b>	<b><u>\$ 998</u></b>

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
\$ 177	\$ 70,573	\$ 755	\$ 1,201	\$ 17,192	\$ 7,756	\$ 343
49	112,463	634	2,156	15,198	1,907	193
—	—	—	—	4,121	—	—
—	289	—	—	13	36	—
—	—	—	—	—	—	—
<b>49</b>	<b>112,752</b>	<b>634</b>	<b>2,156</b>	<b>19,332</b>	<b>1,943</b>	<b>193</b>
25	114,465	6	2,076	647	109	49
—	—	554	—	15,930	—	—
—	—	—	—	—	—	—
<b>25</b>	<b>114,465</b>	<b>560</b>	<b>2,076</b>	<b>16,577</b>	<b>109</b>	<b>49</b>
—	1,055	—	—	—	—	—
—	(14,332)	(12)	(22)	(113)	—	—
<b>25</b>	<b>101,188</b>	<b>548</b>	<b>2,054</b>	<b>16,464</b>	<b>109</b>	<b>49</b>
<b>\$ 201</b>	<b>\$ 82,137</b>	<b>\$ 841</b>	<b>\$ 1,303</b>	<b>\$ 20,060</b>	<b>\$ 9,590</b>	<b>\$ 487</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Vocational Nursing and Psychiatric Technicians Fund		
	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 1,295</b>	<b>\$ 4,201</b>	<b>\$ 34,713</b>
<b>ADDITIONS</b>			
Revenues .....	1,253	6,571	63,997
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	791
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,253</b>	<b>6,571</b>	<b>64,788</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,355	5,814	76,140
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,355</b>	<b>5,814</b>	<b>76,140</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(54)	(50)	(1,099)
<b>Total Deductions .....</b>	<b>1,301</b>	<b>5,764</b>	<b>75,041</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 1,247</b>	<b>\$ 5,008</b>	<b>\$ 24,460</b>

Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)
			Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)		
\$ 624	\$ 4,887	\$ 15	\$ 1,386	\$ 6,792	\$ 191	\$ 563
221	10,762	69	66	9,468	—	252
(31)	65	—	—	(45)	—	—
<u>190</u>	<u>10,827</u>	<u>69</u>	<u>66</u>	<u>9,423</u>	<u>—</u>	<u>252</u>
144	7,904	60	2	657	10	256
—	—	—	—	—	—	—
—	—	—	3	425	—	—
<u>144</u>	<u>7,904</u>	<u>60</u>	<u>5</u>	<u>1,082</u>	<u>10</u>	<u>256</u>
—	—	—	—	—	—	—
1	(68)	(3)	—	(7)	—	(28)
<u>145</u>	<u>7,836</u>	<u>57</u>	<u>5</u>	<u>1,075</u>	<u>10</u>	<u>228</u>
<u>\$ 669</u>	<u>\$ 7,878</u>	<u>\$ 27</u>	<u>\$ 1,447</u>	<u>\$ 15,140</u>	<u>\$ 181</u>	<u>\$ 587</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Compensation Return to Work Fund (3031)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 81,317</b>	<b>\$ 230</b>	<b>\$ 499</b>
<b>ADDITIONS</b>			
Revenues .....	180,786	278	1
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	99	(1)	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>180,885</b>	<b>277</b>	<b>1</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	176,031	34	6
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>176,031</b>	<b>34</b>	<b>6</b>
Transfers to Other Funds .....	13,000	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(2,162)	(10)	2
<b>Total Deductions .....</b>	<b>186,869</b>	<b>24</b>	<b>8</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 75,333</b>	<b>\$ 483</b>	<b>\$ 492</b>

Workers' Occupational Safety and Health Education Fund (3030)	Youth Pilot Program Fund (0287)	Youthful Offender Block Grant Fund (3115)	<b>Total</b>
\$ 1,725	\$ (544)	\$ —	\$ 10,214,440
962	1	—	11,477,173
—	—	—	14,578,018
—	—	(1)	93,350
—	—	—	682,978
<b>962</b>	<b>1</b>	<b>(1)</b>	<b>26,831,519</b>
1,266	2	—	8,226,054
—	550	(654)	8,456,684
—	—	—	290,959
<b>1,266</b>	<b>552</b>	<b>(654)</b>	<b>16,973,697</b>
—	—	—	9,899,254
5	(548)	—	(142,839)
<b>1,271</b>	<b>4</b>	<b>(654)</b>	<b>26,730,112</b>
<b>\$ 1,416</b>	<b>\$ (547)</b>	<b>\$ 653</b>	<b>\$ 10,315,847</b>

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# Nongovernmental Cost Funds

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# Bond Funds

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund .....	—	—	35,936	13,318
Receivables .....	—	—	56	—
Due From Other Funds .....	15	50,331	1,696	191
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	615,949	150,350
Bonds Authorized and Unissued .....	—	—	855,066	1,347,000
<b>Total Assets .....</b>	<b>\$ 15</b>	<b>\$ 50,331</b>	<b>\$ 1,508,703</b>	<b>\$ 1,510,860</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 30,701	\$ 13,312
Due to Other Funds .....	10	52	10,012	934
Due to Other Governments .....	—	450	4,347	7,677
PMIA Loans Payable .....	—	—	252,411	31,868
<b>Total Liabilities .....</b>	<b>10</b>	<b>502</b>	<b>297,471</b>	<b>53,791</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	5	49,829	775,739	542,721
Reserve for Unencumbered				
Balances of Continuing Appropriations .....	99,978	—	264,015	297,904
Unreserved-Undesignated .....	(99,978)	—	171,478	616,444
<b>Total Fund Balance (Deficit) .....</b>	<b>5</b>	<b>49,829</b>	<b>1,211,232</b>	<b>1,457,069</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 15</b>	<b>\$ 50,331</b>	<b>\$ 1,508,703</b>	<b>\$ 1,510,860</b>

California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction and Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)	California Ocean Protection Trust Fund (6076)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)
\$ —	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 42
6,620	—	17,124	—	3,658	2,060	210,016
—	—	—	—	—	—	18
—	—	200	—	—	16	2,715
—	—	—	—	1,586	69	—
—	—	57,815	—	—	6,935	320,704
—	2,595	64,970	—	2,500	—	2,429,296
<b>\$ 6,620</b>	<b>\$ 2,595</b>	<b>\$ 140,110</b>	<b>\$ —</b>	<b>\$ 7,744</b>	<b>\$ 9,080</b>	<b>\$ 2,962,791</b>
\$ —	\$ —	\$ —	\$ 1,970	\$ —	\$ —	\$ 2,284
—	—	309	81	168	28	1,699
—	—	17,720	—	—	—	—
—	—	26,058	—	—	1,950	250,640
—	—	<b>44,087</b>	<b>2,051</b>	<b>168</b>	<b>1,978</b>	<b>254,623</b>
—	—	90,381	4,403	330	—	—
6,675	7	15,859	21,150	7,659	7,204	2,706,435
(55)	2,588	(10,217)	(27,604)	(413)	(102)	1,733
<b>6,620</b>	<b>2,595</b>	<b>96,023</b>	<b>(2,051)</b>	<b>7,576</b>	<b>7,102</b>	<b>2,708,168</b>
<b>\$ 6,620</b>	<b>\$ 2,595</b>	<b>\$ 140,110</b>	<b>\$ —</b>	<b>\$ 7,744</b>	<b>\$ 9,080</b>	<b>\$ 2,962,791</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ —	\$ 9,281	\$ —
Deposits in Surplus Money Investment Fund .....	1,149	137,583	—	128
Receivables .....	—	—	—	—
Due From Other Funds .....	—	1,137	—	—
Due From Other Governments .....	—	—	—	141
Commercial Paper Authorized .....	—	322,321	188,990	—
Bonds Authorized and Unissued .....	7,330	161,430	15,630	—
<b>Total Assets .....</b>	<b>\$ 8,481</b>	<b>\$ 622,471</b>	<b>\$ 213,901</b>	<b>\$ 269</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 1,760	\$ —	\$ —
Due to Other Funds .....	32	1,525	294	141
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	144,797	20,507	—
<b>Total Liabilities .....</b>	<b>32</b>	<b>148,082</b>	<b>20,801</b>	<b>141</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	159	121,120	7,912	50
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	5,182	—	185,488	83
Unreserved-Undesignated .....	3,108	353,269	(300)	(5)
<b>Total Fund Balance (Deficit) .....</b>	<b>8,449</b>	<b>474,389</b>	<b>193,100</b>	<b>128</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 8,481</b>	<b>\$ 622,471</b>	<b>\$ 213,901</b>	<b>\$ 269</b>

County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)
\$ 1	\$ 2	\$ 2	\$ —	\$ 1	\$ —	\$ —
266	370,849	8,733	74	1,377	—	81
—	116	—	—	—	—	—
—	3,061	73	1	—	—	—
—	—	—	—	—	—	—
—	411,200	17,080	—	—	—	—
—	3,645,300	—	924,660	—	10,440	2,110
<b>\$ 267</b>	<b>\$ 4,430,528</b>	<b>\$ 25,888</b>	<b>\$ 924,735</b>	<b>\$ 1,378</b>	<b>\$ 10,440</b>	<b>\$ 2,191</b>
\$ —	\$ 2,658	\$ 437	\$ 7	\$ —	\$ —	\$ —
—	21,252	392	—	—	—	—
—	—	—	—	—	—	—
—	411,200	9,694	—	—	—	—
—	<b>435,110</b>	<b>10,523</b>	<b>7</b>	—	—	—
—	174,712	17,585	—	581	—	—
225	172,283	78	—	63	14	316
42	3,648,423	(2,298)	924,728	734	10,426	1,875
<b>267</b>	<b>3,995,418</b>	<b>15,365</b>	<b>924,728</b>	<b>1,378</b>	<b>10,440</b>	<b>2,191</b>
<b>\$ 267</b>	<b>\$ 4,430,528</b>	<b>\$ 25,888</b>	<b>\$ 924,735</b>	<b>\$ 1,378</b>	<b>\$ 10,440</b>	<b>\$ 2,191</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1992 (0705)	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)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ 2	\$ 90
Deposits in Surplus Money Investment Fund .....	1,271	2,999	26,875	62,012
Receivables .....	—	—	92	—
Due From Other Funds .....	—	—	213	841
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	62,700	156,855
Bonds Authorized and Unissued .....	7,235	37,465	—	1
<b>Total Assets .....</b>	<b>\$ 8,506</b>	<b>\$ 40,465</b>	<b>\$ 89,882</b>	<b>\$ 219,799</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 13,186	\$ 21,182
Due to Other Funds .....	—	—	2,304	4,208
Due to Other Governments .....	—	—	—	1,105
PMIA Loans Payable .....	—	—	38,553	129,004
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>54,043</b>	<b>155,499</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	5,795	40,499
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	—	24,130	8,341
Unreserved-Undesignated .....	8,506	40,465	5,914	15,460
<b>Total Fund Balance (Deficit) .....</b>	<b>8,506</b>	<b>40,465</b>	<b>35,839</b>	<b>64,300</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 8,506</b>	<b>\$ 40,465</b>	<b>\$ 89,882</b>	<b>\$ 219,799</b>



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

California Ports Infrastructure, Security, and Air Quality Improvement Account						
Higher Education Capital Outlay Bond Fund of 2004 (6041)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
\$ 42	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
398,474	—	—	—	—	—	—
47	—	—	—	—	—	—
2,051	40,247	40,247	—	6,723	23	1,841
—	—	—	—	—	—	—
643,660	—	—	—	—	—	—
185,900	—	—	—	—	—	—
<b>\$ 1,230,174</b>	<b>\$ 40,247</b>	<b>\$ 40,247</b>	<b>\$ —</b>	<b>\$ 6,723</b>	<b>\$ 23</b>	<b>\$ 1,841</b>
\$ 93,226	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 860
5,510	47,798	247	44	6,773	24	1,841
7,729	—	—	—	—	—	—
511,780	—	—	—	—	—	—
<b>618,245</b>	<b>47,798</b>	<b>247</b>	<b>44</b>	<b>6,773</b>	<b>24</b>	<b>2,701</b>
248,788	242,281	40,000	102	336,280	75	16,775
132,469	2,059,680	—	—	356,707	185,500	363,858
230,672	(2,309,512)	—	(146)	(693,037)	(185,576)	(381,493)
<b>611,929</b>	<b>(7,551)</b>	<b>40,000</b>	<b>(44)</b>	<b>(50)</b>	<b>(1)</b>	<b>(860)</b>
<b>\$ 1,230,174</b>	<b>\$ 40,247</b>	<b>\$ 40,247</b>	<b>\$ —</b>	<b>\$ 6,723</b>	<b>\$ 23</b>	<b>\$ 1,841</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	517,248	—	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	3,057	6	—	68
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	631,937	—	—	—
Bonds Authorized and Unissued .....	17,922,928	—	—	—
<b>Total Assets .....</b>	<b>\$ 19,075,173</b>	<b>\$ 6</b>	<b>\$ —</b>	<b>\$ 68</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 15	\$ —	\$ —
Due to Other Funds .....	173,942	6	79,794	70
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	551,817	—	—	—
<b>Total Liabilities .....</b>	<b>725,759</b>	<b>21</b>	<b>79,794</b>	<b>70</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	190,647	2,749	—	125
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	18,149,987	10,738	—	256,570
Unreserved-Undesignated .....	8,780	(13,502)	(79,794)	(256,697)
<b>Total Fund Balance (Deficit) .....</b>	<b>18,349,414</b>	<b>(15)</b>	<b>(79,794)</b>	<b>(2)</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 19,075,173</b>	<b>\$ 6</b>	<b>\$ —</b>	<b>\$ 68</b>

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

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

State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Home Building and Rehabilitation Fund (0714)	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund (6037)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
\$ —	\$ —	\$ —	\$ 2	\$ —	\$ 1	\$ 1
—	—	—	28,985	—	173,996	142,399
—	—	—	—	—	—	—
311	96,325	18,276	—	535,623	1,606	1,197
—	—	—	—	—	—	—
—	—	—	—	—	694,245	196,850
—	—	—	—	—	716,040	2,653,150
<b>\$ 311</b>	<b>\$ 96,325</b>	<b>\$ 18,276</b>	<b>\$ 28,987</b>	<b>\$ 535,623</b>	<b>\$ 1,585,888</b>	<b>\$ 2,993,597</b>
\$ 6	\$ 95,846	\$ 341	\$ —	\$ —	\$ —	\$ —
311	479	18,276	8	535,623	801,052	1,088,790
—	—	53	—	—	—	—
—	—	—	—	—	628,045	196,850
<b>317</b>	<b>96,325</b>	<b>18,670</b>	<b>8</b>	<b>535,623</b>	<b>1,429,097</b>	<b>1,285,640</b>
363	—	503,563	—	—	—	—
5,990	—	306,473	29,056	907,218	205,838	1,710,376
(6,359)	—	(810,430)	(77)	(907,218)	(49,047)	(2,419)
<b>(6)</b>	<b>—</b>	<b>(394)</b>	<b>28,979</b>	<b>—</b>	<b>156,791</b>	<b>1,707,957</b>
<b>\$ 311</b>	<b>\$ 96,325</b>	<b>\$ 18,276</b>	<b>\$ 28,987</b>	<b>\$ 535,623</b>	<b>\$ 1,585,888</b>	<b>\$ 2,993,597</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Housing and Emergency Shelter Trust Fund of 2006 (Continued from previous page)			
	Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund .....	—	—	149	70
Receivables .....	—	—	—	—
Due From Other Funds .....	400,218	144,992	—	—
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 400,218</b>	<b>\$ 144,992</b>	<b>\$ 149</b>	<b>\$ 71</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	231	144,992	—	—
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>231</b>	<b>144,992</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	399,987	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	154,491	—	109
Unreserved-Undesignated .....	—	(154,491)	149	(38)
<b>Total Fund Balance (Deficit) .....</b>	<b>399,987</b>	<b>—</b>	<b>149</b>	<b>71</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 400,218</b>	<b>\$ 144,992</b>	<b>\$ 149</b>	<b>\$ 71</b>

Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Recreation and Fish and Wildlife Enhancement Fund (0728)
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ 1	\$ 35
—	6,075	—	2,097	32	1,536	—
—	—	—	—	—	—	—
—	—	2,083	16	—	3	—
—	—	—	—	—	—	—
—	—	—	1,827	—	5,925	—
200	—	—	298	—	—	—
<b>\$ 200</b>	<b>\$ 6,075</b>	<b>\$ 2,083</b>	<b>\$ 4,239</b>	<b>\$ 32</b>	<b>\$ 7,465</b>	<b>\$ 35</b>
\$ —	\$ 2	\$ —	\$ 13	\$ —	\$ 359	\$ —
—	3	2,083	10	—	5	—
—	—	—	—	—	—	—
—	—	—	1,404	—	1,709	—
—	5	2,083	1,427	—	2,073	—
—	5,976	—	263	—	—	—
—	725	37,354	1,118	497	89	—
200	(631)	(37,354)	1,431	(465)	5,303	35
<b>200</b>	<b>6,070</b>	<b>—</b>	<b>2,812</b>	<b>32</b>	<b>5,392</b>	<b>35</b>
<b>\$ 200</b>	<b>\$ 6,075</b>	<b>\$ 2,083</b>	<b>\$ 4,239</b>	<b>\$ 32</b>	<b>\$ 7,465</b>	<b>\$ 35</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	1,711	1,593	—	3
Due From Other Governments .....	—	—	—	21
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,711</b>	<b>\$ 1,593</b>	<b>\$ —</b>	<b>\$ 24</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 1,403	\$ —	\$ —	\$ —
Due to Other Funds .....	2,502	1,593	—	24
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>3,905</b>	<b>1,593</b>	<b>—</b>	<b>24</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	48,597	—	—	5,724
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	181,058	104,558	65	14,630
Unreserved-Undesignated .....	(231,849)	(104,558)	(65)	(20,354)
<b>Total Fund Balance (Deficit) .....</b>	<b>(2,194)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,711</b>	<b>\$ 1,593</b>	<b>\$ —</b>	<b>\$ 24</b>

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

Clean Water and Recycling Account				Delta Improvement Account (Continued on next page)		
Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)
\$ 2	\$ —	\$ —	\$ 2	\$ —	\$ —	\$ —
5,658	—	—	35,636	—	—	—
—	—	—	—	—	—	—
45	—	—	894	—	—	72
222	—	—	112	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 5,927</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 36,644</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 72</b>
\$ —	\$ —	\$ —	\$ 110	\$ —	\$ —	\$ —
1	—	—	54	1,211	—	121
—	—	—	310	—	—	—
—	—	—	—	—	—	—
<b>1</b>	<b>—</b>	<b>—</b>	<b>474</b>	<b>1,211</b>	<b>—</b>	<b>121</b>
1	1,764	—	6,550	2,457	—	6
18,310	1,202	3,182	46,962	6,460	1,660	82,746
(12,385)	(2,966)	(3,182)	(17,342)	(10,128)	(1,660)	(82,801)
<b>5,926</b>	<b>—</b>	<b>—</b>	<b>36,170</b>	<b>(1,211)</b>	<b>—</b>	<b>(49)</b>
<b>\$ 5,927</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 36,644</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 72</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Delta Improvement Account (Continued from previous page)			
	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Flood Control and Prevention Account (0547)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 15	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	—	—	—	—
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ —</b>	<b>\$ 15</b>	<b>\$ —</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	—
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	23,579	55,000	10,000	4,987
Unreserved-Undesignated .....	(23,579)	(54,985)	(10,000)	(4,987)
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>15</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ —</b>	<b>\$ 15</b>	<b>\$ —</b>	<b>\$ —</b>



Safe, Clean, Reliable Water Supply Fund (Continued from previous page)							Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued) Clean Water and Water Recycling Account (Cont'd)
Safe, Clean, Reliable Water Supply Fund (0402)	Water Supply Reliability Account						
	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	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)	
\$ 3	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
26,854	—	—	—	—	—	—	
—	—	—	—	—	—	—	
302	—	—	—	—	—	124	
—	—	—	—	—	—	—	
220,155	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>\$ 247,314</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 124</b>	
\$ —	\$ —	\$ 67	\$ —	\$ —	\$ —	\$ 61	
601	6	65	—	—	—	24	
—	—	—	—	—	—	30	
77,927	—	—	—	—	—	—	
<b>78,528</b>	<b>6</b>	<b>132</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>115</b>	
—	—	37	40	—	—	2,899	
173,899	9,562	24,999	25,000	26,450	25,262	2,559	
(5,113)	(9,568)	(25,168)	(25,040)	(26,450)	(25,262)	(5,449)	
<b>168,786</b>	<b>(6)</b>	<b>(132)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9</b>	
<b>\$ 247,314</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 124</b>	

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Clean Water and Water Recycling Account (Continued from previous page)			
	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1,281	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	672	—	1	29
Due From Other Governments .....	—	241	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 672</b>	<b>\$ 1,522</b>	<b>\$ 1</b>	<b>\$ 29</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 159	\$ —	\$ —	\$ —
Due to Other Funds .....	64	—	—	—
Due to Other Governments .....	436	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>659</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	18,325	—	1	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	1,382	34,679	—
Unreserved-Undesignated .....	(18,312)	140	(34,679)	29
<b>Total Fund Balance (Deficit) .....</b>	<b>13</b>	<b>1,522</b>	<b>1</b>	<b>29</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 672</b>	<b>\$ 1,522</b>	<b>\$ 1</b>	<b>\$ 29</b>

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

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

Flood Protection Account

Flood Control Subventions Subaccount (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount * (6003)	State Capitol Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	142	—	—	378	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ —</b>	<b>\$ —</b>	<b>\$ 142</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 378</b>	<b>\$ —</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 918	\$ 231
—	—	714	—	90	1,971	90
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	<b>714</b>	—	<b>90</b>	<b>2,889</b>	<b>321</b>
—	—	12,727	—	—	3,577	12,999
45,000	53,123	1,000	—	—	—	2,497
(45,000)	(53,123)	(14,299)	—	(90)	(6,088)	(15,817)
—	—	<b>(572)</b>	—	<b>(90)</b>	<b>(2,511)</b>	<b>(321)</b>
<b>\$ —</b>	<b>\$ —</b>	<b>\$ 142</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 378</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 5	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	121,312	—	—
Receivables .....	—	—	—
Due From Other Funds .....	1,273	—	16
Due From Other Governments .....	—	—	—
Commercial Paper Authorized .....	330,646	—	—
Bonds Authorized and Unissued .....	268,791	—	—
<b>Total Assets</b> .....	<b>\$ 722,027</b>	<b>\$ —</b>	<b>\$ 16</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 3,151	\$ —
Due to Other Funds .....	6,174	2,236	15
Due to Other Governments .....	—	—	—
PMIA Loans Payable .....	195,610	—	—
<b>Total Liabilities</b> .....	<b>201,784</b>	<b>5,387</b>	<b>15</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	727	13,205	1
Reserved for Unencumbered			
Balances of Continuing Appropriations .....	558,921	12,000	—
Unreserved-Undesignated .....	(39,405)	(30,592)	—
<b>Total Fund Balance (Deficit)</b> .....	<b>520,243</b>	<b>(5,387)</b>	<b>1</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 722,027</b>	<b>\$ —</b>	<b>\$ 16</b>

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

Watershed Protection Account					Water Supply, Reliability, and Infrastructure Account (Continued on next page)	
River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	15	—	—
—	96	—	942	831	581	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ —</b>	<b>\$ 96</b>	<b>\$ —</b>	<b>\$ 942</b>	<b>\$ 846</b>	<b>\$ 581</b>	<b>\$ —</b>
\$ —	\$ —	\$ —	\$ —	\$ 502	\$ 827	\$ 8,409
—	78	803	942	123	2,309	927
—	—	—	—	201	—	—
—	—	—	—	—	—	—
—	<b>78</b>	<b>803</b>	<b>942</b>	<b>826</b>	<b>3,136</b>	<b>9,336</b>
415	3,746	1,020	—	6,247	17,277	32,762
142	447	—	46,333	3,673	28,350	—
(557)	(4,175)	(1,823)	(46,333)	(9,900)	(48,182)	(42,098)
—	<b>18</b>	<b>(803)</b>	<b>—</b>	<b>20</b>	<b>(2,555)</b>	<b>(9,336)</b>
<b>\$ —</b>	<b>\$ 96</b>	<b>\$ —</b>	<b>\$ 942</b>	<b>\$ 846</b>	<b>\$ 581</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**  
(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 (Continued from previous page)		Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)
Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)				

## ASSETS

Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ —	\$ 48
Deposits in Surplus Money Investment Fund .....	—	—	195,618	131,549
Receivables .....	—	—	—	—
Due From Other Funds .....	568	—	5,525	643
Due From Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	299,127	238,090
Bonds Authorized and Unissued .....	—	—	5,025,723	164,690
<b>Total Assets .....</b>	<b>\$ 569</b>	<b>\$ —</b>	<b>\$ 5,525,993</b>	<b>\$ 535,020</b>

## LIABILITIES

Accounts Payable .....	\$ 6,166	\$ —	\$ 8,466	\$ 2,762
Due to Other Funds .....	817	—	26,058	1,729
Due to Other Governments .....	—	—	171	7,590
PMIA Loans Payable .....	—	—	299,127	216,410
<b>Total Liabilities .....</b>	<b>6,983</b>	<b>—</b>	<b>333,822</b>	<b>228,491</b>

## FUND BALANCE

Reserved for Encumbrances .....	33,248	—	286,998	127,707
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	310,425	849,168	83,040
Unreserved-Undesignated .....	(39,662)	(310,425)	4,056,005	95,782
<b>Total Fund Balance (Deficit) .....</b>	<b>(6,414)</b>	<b>—</b>	<b>5,192,171</b>	<b>306,529</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 569</b>	<b>\$ —</b>	<b>\$ 5,525,993</b>	<b>\$ 535,020</b>

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)	State School Building Lease-Purchase Fund (Continued on next page)	
					Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)
\$ 1	\$ —	\$ 1	\$ 369	\$ 303	\$ 1	\$ 1
45,148	—	944	43,876	—	1,788	1,460
—	—	—	—	—	—	—
384	—	—	329	—	—	—
—	—	—	3,385	—	392	26
60,920	—	—	—	—	—	—
—	—	—	—	900	—	—
<b>\$ 106,453</b>	<b>\$ —</b>	<b>\$ 945</b>	<b>\$ 47,959</b>	<b>\$ 1,203</b>	<b>\$ 2,181</b>	<b>\$ 1,487</b>
\$ 31	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
2,497	—	—	16	—	—	—
—	—	—	—	—	—	—
55,937	—	—	—	—	—	—
<b>58,465</b>	<b>—</b>	<b>—</b>	<b>16</b>	<b>—</b>	<b>—</b>	<b>—</b>
32,597	—	218	430	400	—	—
17,803	32	—	44,608	532	—	1,485
(2,412)	(32)	727	2,905	271	2,181	2
<b>47,988</b>	<b>—</b>	<b>945</b>	<b>47,943</b>	<b>1,203</b>	<b>2,181</b>	<b>1,487</b>
<b>\$ 106,453</b>	<b>\$ —</b>	<b>\$ 945</b>	<b>\$ 47,959</b>	<b>\$ 1,203</b>	<b>\$ 2,181</b>	<b>\$ 1,487</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

State School Building Lease-Purchase Fund  
(Continued from previous page)

	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund .....	1,288	2,988	5,148	6,508
Receivables .....	—	—	—	—
Due From Other Funds .....	—	—	—	50
Due From Other Governments .....	—	—	2	1,582
Commercial Paper Authorized .....	2,255	2,125	—	10,395
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 3,544</b>	<b>\$ 5,113</b>	<b>\$ 5,150</b>	<b>\$ 18,536</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	67
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	6,483
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,550</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	8	2,381
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	2,912	4,758	21,871	11,823
Unreserved-Undesignated .....	632	355	(16,729)	(2,218)
<b>Total Fund Balance (Deficit) .....</b>	<b>3,544</b>	<b>5,113</b>	<b>5,150</b>	<b>11,986</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 3,544</b>	<b>\$ 5,113</b>	<b>\$ 5,150</b>	<b>\$ 18,536</b>



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)	State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)
\$ —	\$ —	\$ 1	\$ 20	\$ 24	\$ 1	\$ —
2,187	4,305	19,422	1,481,418	1,627,737	397,391	1,997
—	—	—	—	—	—	—
14	—	—	9,906	5,342	1,842	—
23	2,631	5,052	12,490	3,341	—	—
1,859	12,965	11,860	1,490,895	3,011,395	6,838,355	—
—	—	—	—	—	20,000	—
<b>\$ 4,083</b>	<b>\$ 19,901</b>	<b>\$ 36,335</b>	<b>\$ 2,994,729</b>	<b>\$ 4,647,839</b>	<b>\$ 7,257,589</b>	<b>\$ 1,997</b>
\$ —	\$ —	\$ —	\$ 2,426	\$ 30,373	\$ 126,947	\$ —
45	—	—	10,071	2,950	2,216	—
—	—	—	—	1,935	35,292	—
1,809	—	—	1,486,000	1,998,575	542,929	—
<b>1,854</b>	<b>—</b>	<b>—</b>	<b>1,498,497</b>	<b>2,033,833</b>	<b>707,384</b>	<b>—</b>
74	2,795	627	734,941	1,916,779	1,297,443	—
2,794	16,896	35,659	758,349	683,937	5,252,542	—
(639)	210	49	2,942	13,290	220	1,997
<b>2,229</b>	<b>19,901</b>	<b>36,335</b>	<b>1,496,232</b>	<b>2,614,006</b>	<b>6,550,205</b>	<b>1,997</b>
<b>\$ 4,083</b>	<b>\$ 19,901</b>	<b>\$ 36,335</b>	<b>\$ 2,994,729</b>	<b>\$ 4,647,839</b>	<b>\$ 7,257,589</b>	<b>\$ 1,997</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2008**

(Amounts in thousands)

	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 12	\$ 2	\$ —	\$ 1
Deposits in Surplus Money Investment Fund .....	391,005	11,813	25,781	1,934
Receivables .....	8	—	—	—
Due From Other Funds .....	1,960	91	212	16
Due From Other Governments .....	—	—	—	279
Commercial Paper Authorized .....	535,033	21,915	73,420	—
Bonds Authorized and Unissued .....	956,002	15,170	—	23,215
<b>Total Assets .....</b>	<b>\$ 1,884,020</b>	<b>\$ 48,991</b>	<b>\$ 99,413</b>	<b>\$ 25,445</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 379,092	\$ 2	\$ —	\$ —
Due to Other Funds .....	30,805	301	1,298	591
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	530,512	11,933	28,420	3,406
<b>Total Liabilities .....</b>	<b>940,409</b>	<b>12,236</b>	<b>29,718</b>	<b>3,997</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	7,470	—	—	1,877
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	792,600	34,835	73,359	4,950
Unreserved-Undesignated .....	143,541	1,920	(3,664)	14,621
<b>Total Fund Balance (Deficit) .....</b>	<b>943,611</b>	<b>36,755</b>	<b>69,695</b>	<b>21,448</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,884,020</b>	<b>\$ 48,991</b>	<b>\$ 99,413</b>	<b>\$ 25,445</b>

Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	<b>Total</b>
\$ —	\$ 31	\$ 11,640
3,241	163,138	6,930,334
—	—	352
26	13,097	1,405,113
—	—	31,595
8,820	534,212	18,189,785
—	1,628,498	39,094,533
<b>\$ 12,087</b>	<b>\$ 2,338,976</b>	<b>\$ 65,663,352</b>
\$ —	\$ 43,154	\$ 893,422
9	52,076	3,105,637
—	5,877	90,923
2,965	329,560	8,995,890
<b>2,974</b>	<b>430,667</b>	<b>13,085,872</b>
—	710,604	9,167,496
3,376	614,386	39,949,749
5,737	583,319	3,460,235
<b>9,113</b>	<b>1,908,309</b>	<b>52,577,480</b>
<b>\$ 12,087</b>	<b>\$ 2,338,976</b>	<b>\$ 65,663,352</b>

(Concluded)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ 41,398</b>	<b>\$ 1,557,170</b>	<b>\$ 1,504,373</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	403	—
Income From Investments .....	—	1	4,739	1,052
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	22	20,886	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	27	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>22</b>	<b>20,887</b>	<b>5,169</b>	<b>1,052</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	17	23,669	354,439	48,356
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	(11,213)	(3,332)	—
<b>Total Deductions .....</b>	<b>17</b>	<b>12,456</b>	<b>351,107</b>	<b>48,356</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 5</b>	<b>\$ 49,829</b>	<b>\$ 1,211,232</b>	<b>\$ 1,457,069</b>

California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction and Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)	California Ocean Protection Trust Fund (6076)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)
\$ 6,624	\$ 2,595	\$ 145,923	\$ —	\$ 7,886	\$ 7,121	\$ 3,028,932
—	—	—	—	—	—	3
—	—	1,082	—	3,810	982	9,642
—	—	—	—	—	—	—
—	—	—	378	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(1,001)	4	902
—	—	—	—	—	—	—
—	—	—	—	5,476	1,671	—
—	—	1,082	378	8,285	2,657	10,547
4	—	50,391	2,429	8,595	2,676	331,311
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	591	—	—	—	—
4	—	50,982	2,429	8,595	2,676	331,311
\$ 6,620	\$ 2,595	\$ 96,023	\$ (2,051)	\$ 7,576	\$ 7,102	\$ 2,708,168

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 9,792</b>	<b>\$ 593,457</b>	<b>\$ 204,657</b>	<b>\$ 352</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	7,647	—	388
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	6	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	1,520
<b>Total Additions .....</b>	<b>—</b>	<b>7,653</b>	<b>—</b>	<b>1,908</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	1,343	126,715	11,557	224
Transfers to Other Funds .....	—	6	—	1,908
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>1,343</b>	<b>126,721</b>	<b>11,557</b>	<b>2,132</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 8,449</b>	<b>\$ 474,389</b>	<b>\$ 193,100</b>	<b>\$ 128</b>

County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)
\$ 281	\$ 4,090,000	\$ 19,851	\$ 4,103,920	\$ 1,385	\$ 10,440	\$ 2,195
—	—	—	—	—	—	—
—	13,692	411	17	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	147,976	—	—	—
—	13,692	411	147,993	—	—	—
14	108,274	5,062	14,185	7	—	4
—	—	—	3,313,000	—	—	—
—	—	—	—	—	—	—
—	—	(165)	—	—	—	—
14	108,274	4,897	3,327,185	7	—	4
\$ 267	\$ 3,995,418	\$ 15,365	\$ 924,728	\$ 1,378	\$ 10,440	\$ 2,191

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1992 (0705)	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)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 8,510</b>	<b>\$ 40,472</b>	<b>\$ 67,673</b>	<b>\$ 176,718</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	—	1,236	6,439
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	140	390
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>—</b>	<b>1,376</b>	<b>6,829</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	4	7	33,249	104,507
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(39)	14,740
<b>Total Deductions .....</b>	<b>4</b>	<b>7</b>	<b>33,210</b>	<b>119,247</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 8,506</b>	<b>\$ 40,465</b>	<b>\$ 35,839</b>	<b>\$ 64,300</b>



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

Higher Education Capital Outlay Bond Fund of 2004 (6041)	California Ports Infrastructure, Security, and Air Quality Improvement Account					
	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
\$ 1,094,236	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
16,354	—	—	—	—	—	—
—	—	—	—	—	—	—
—	40,320	40,247	73	30,763	85	11,331
1,303	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>17,657</b>	<b>40,320</b>	<b>40,247</b>	<b>73</b>	<b>30,763</b>	<b>85</b>	<b>11,331</b>
476,203	7,551	247	117	30,813	86	12,191
—	40,320	—	—	—	—	—
—	—	—	—	—	—	—
23,761	—	—	—	—	—	—
<b>499,964</b>	<b>47,871</b>	<b>247</b>	<b>117</b>	<b>30,813</b>	<b>86</b>	<b>12,191</b>
<b>\$ 611,929</b>	<b>\$ (7,551)</b>	<b>\$ 40,000</b>	<b>\$ (44)</b>	<b>\$ (50)</b>	<b>\$ (1)</b>	<b>\$ (860)</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 19,925,000</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	17,590	—	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	40	808,633	530,822
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>17,590</b>	<b>40</b>	<b>808,633</b>	<b>530,822</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	18,163	55	888,427	530,824
Transfers to Other Funds .....	1,575,013	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>1,593,176</b>	<b>55</b>	<b>888,427</b>	<b>530,824</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 18,349,414</b>	<b>\$ (15)</b>	<b>\$ (79,794)</b>	<b>\$ (2)</b>

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

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

State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Home Building and Rehabilitation Fund (0714)	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund (6037)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
\$ —	\$ —	\$ —	\$ 29,287	\$ —	\$ 203,883	\$ 2,688,582
—	—	—	—	—	—	—
—	—	1	—	1	12,903	6,539
—	—	—	—	—	—	—
3,718	96,325	52,975	—	431,349	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>3,718</b>	<b>96,325</b>	<b>52,976</b>	<b>—</b>	<b>431,350</b>	<b>12,903</b>	<b>6,539</b>
3,724	96,325	53,370	308	399,507	59,995	8,973
—	—	—	—	31,843	—	978,191
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>3,724</b>	<b>96,325</b>	<b>53,370</b>	<b>308</b>	<b>431,350</b>	<b>59,995</b>	<b>987,164</b>
\$ (6)	\$ —	\$ (394)	\$ 28,979	\$ —	\$ 156,791	\$ 1,707,957

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Housing and Emergency Shelter Trust Fund of 2006 (Continued from previous page)			
	Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	\$ —	\$ —	\$ 153	\$ 93
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	—	—	1
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	401,332	145,509	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>401,332</b>	<b>145,509</b>	<b>—</b>	<b>1</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	1,345	145,509	4	23
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>1,345</b>	<b>145,509</b>	<b>4</b>	<b>23</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 399,987</b>	<b>\$ —</b>	<b>\$ 149</b>	<b>\$ 71</b>

Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Recreation and Fish and Wildlife Enhancement Fund (0728)
\$ 200	\$ 6,084	\$ 1	\$ 2,823	\$ 29	\$ 6,287	\$ 38
—	—	—	—	—	—	—
—	1	—	88	1	29	1
—	—	13	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	13	88	1	29	1
—	15	14	99	4	873	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(6)	51	—
—	15	14	99	(2)	924	4
<u>\$ 200</u>	<u>\$ 6,070</u>	<u>\$ —</u>	<u>\$ 2,812</u>	<u>\$ 32</u>	<u>\$ 5,392</u>	<u>\$ 35</u>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ (12,069)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	—	—	108
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	32,442	29,714	970	2,492
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	337
<b>Total Additions .....</b>	<b>32,442</b>	<b>29,714</b>	<b>970</b>	<b>2,937</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	23,151	—	970	2,937
Transfers to Other Funds .....	—	29,714	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(584)	—	—	—
<b>Total Deductions .....</b>	<b>22,567</b>	<b>29,714</b>	<b>970</b>	<b>2,937</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ (2,194)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

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

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

Clean Water and Water Recycling Account				Delta Improvement Account (Continued on next page)		
Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount * (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount (0404)
\$ 4,542	\$ —	\$ —	\$ 31,985	\$ (3)	\$ —	\$ (5)
—	—	—	—	—	—	—
622	—	—	2,023	—	—	—
—	—	—	—	—	—	—
35	70	—	8,143	95	—	1,425
—	—	—	—	—	—	—
—	—	—	1,009	—	—	—
—	—	—	—	—	—	—
762	—	—	2,197	—	—	—
<b>1,419</b>	<b>70</b>	<b>—</b>	<b>13,372</b>	<b>95</b>	<b>—</b>	<b>1,425</b>
35	70	—	9,376	1,303	—	1,467
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(189)	—	—	2
<b>35</b>	<b>70</b>	<b>—</b>	<b>9,187</b>	<b>1,303</b>	<b>—</b>	<b>1,469</b>
<b>\$ 5,926</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 36,170</b>	<b>\$ (1,211)</b>	<b>\$ —</b>	<b>\$ (49)</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Delta Improvement Account (Continued from previous page)			
	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Flood Control and Prevention Account * (0547)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	\$ —	\$ 15	\$ —	\$ —
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	—	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	1,520	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>1,520</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	—	—	—
Transfers to Other Funds .....	1,520	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>1,520</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ —</b>	<b>\$ 15</b>	<b>\$ —</b>	<b>\$ —</b>

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



Safe, Clean, Reliable Water Supply Fund (Continued from previous page)							Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued)
Safe, Clean, Reliable Water Supply Fund (0402)	Water Supply Reliability Account					Water Supply Reliability Account (0444)	Coastal Nonpoint Source Control Subaccount (6022)
	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)			
\$ 208,749	\$ (25)	\$ (161)	\$ (1)	\$ —	\$ —	\$ 10	
—	—	—	—	—	—	—	
2,692	—	370	—	—	—	—	
—	142	—	1	310	453	7,101	
(432)	—	—	—	—	—	—	
—	—	668	—	—	—	—	
<u>2,260</u>	<u>142</u>	<u>1,038</u>	<u>1</u>	<u>310</u>	<u>453</u>	<u>7,101</u>	
4,356	118	151	—	310	—	12,762	
37,867	—	876	—	—	453	—	
—	—	—	—	—	—	—	
—	5	(18)	—	—	—	(5,660)	
<u>42,223</u>	<u>123</u>	<u>1,009</u>	<u>—</u>	<u>310</u>	<u>453</u>	<u>7,102</u>	
<u>\$ 168,786</u>	<u>\$ (6)</u>	<u>\$ (132)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 9</u>	

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Clean Water and Water Recycling Account (Continued from previous page)			
	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 13</b>	<b>\$ 1,106</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	—	256	1	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	12,197	770	21	96
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	(100)	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	260	—	—
<b>Total Additions .....</b>	<b>12,197</b>	<b>1,186</b>	<b>22</b>	<b>96</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	15,845	770	21	67
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(3,648)	—	—	—
<b>Total Deductions .....</b>	<b>12,197</b>	<b>770</b>	<b>21</b>	<b>67</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 13</b>	<b>\$ 1,522</b>	<b>\$ 1</b>	<b>\$ 29</b>

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

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

Flood Protection Account

Flood Control Subventions Subaccount * (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount (6003)	State Capitol Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
\$ —	\$ —	\$ (513)	\$ (2)	\$ —	\$ (1,380)	\$ (1,610)
—	—	—	—	—	—	—
—	—	1	—	—	—	—
—	7,191	1,659	—	—	1,045	4,391
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	7,191	1,660	—	—	1,045	4,391
—	—	2,155	—	90	(195)	4,252
—	7,191	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(436)	(2)	—	2,371	(1,150)
—	7,191	1,719	(2)	90	2,176	3,102
\$ —	\$ —	\$ (572)	\$ —	\$ (90)	\$ (2,511)	\$ (321)

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 643,735</b>	<b>\$ (3,178)</b>	<b>\$ —</b>
<b>ADDITIONS</b>			
Operating Income .....	—	—	—
Income From Investments .....	8,233	987	—
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	10,000	36
Bonds Authorized .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	1,981	—
<b>Total Additions .....</b>	<b>8,233</b>	<b>12,968</b>	<b>36</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	20,387	14,839	35
Transfers to Other Funds .....	111,715	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(377)	338	—
<b>Total Deductions .....</b>	<b>131,725</b>	<b>15,177</b>	<b>35</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 520,243</b>	<b>\$ (5,387)</b>	<b>\$ 1</b>

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

Watershed Protection Account					Water Supply, Reliability, and Infrastructure Account (Continued on next page)		
River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	
\$ —	\$ 9	\$ (309)	\$ —	\$ 13	\$ (337)	\$ (6,514)	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
2,117	710	35	9,658	6,758	7,575	33,188	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>2,117</b>	<b>710</b>	<b>35</b>	<b>9,658</b>	<b>6,758</b>	<b>7,575</b>	<b>33,188</b>	
3,155	1,344	529	—	8,178	11,735	36,012	
—	—	—	9,658	—	—	—	
—	—	—	—	—	—	—	
(1,038)	(643)	—	—	(1,427)	(1,942)	(2)	
<b>2,117</b>	<b>701</b>	<b>529</b>	<b>9,658</b>	<b>6,751</b>	<b>9,793</b>	<b>36,010</b>	
<b>\$ —</b>	<b>\$ 18</b>	<b>\$ (803)</b>	<b>\$ —</b>	<b>\$ 20</b>	<b>\$ (2,555)</b>	<b>\$ (9,336)</b>	

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued from previous page)		Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)		Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)			
	Water Supply, Reliability, and Infrastructure Account (Continued from previous page)		Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)		Water Supply, Reliability, and Infrastructure Account (6024)			
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$</b>	<b>(4,762)</b>	<b>\$</b>	<b>—</b>	<b>\$</b>	<b>5,387,907</b>	<b>\$</b>	<b>515,052</b>
<b>ADDITIONS</b>								
Operating Income .....		—		—		1		268
Income From Investments .....		—		—		10,462		2,634
Repayment of Loans to School Districts .....		—		—		—		—
Transfers From Other Funds .....		18,526		59,291		—		1,390
Bonds Authorized .....		—		—		—		—
Prior Year Revenue Adjustments .....		—		—		—		262
Prior Year Surplus Adjustments .....		—		—		—		—
Other Additions .....		—		—		—		—
<b>Total Additions .....</b>		<b>18,526</b>		<b>59,291</b>		<b>10,463</b>		<b>4,554</b>
<b>DEDUCTIONS</b>								
Operating Expenditures and Expenses .....		20,360		—		205,821		224,737
Transfers to Other Funds .....		—		59,291		378		—
Reimbursements to General Fund for Debt Service .....		—		—		—		—
Adjustments to Prior Year Appropriation Expenditures .....		(182)		—		—		(11,660)
<b>Total Deductions .....</b>		<b>20,178</b>		<b>59,291</b>		<b>206,199</b>		<b>213,077</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$</b>	<b>(6,414)</b>	<b>\$</b>	<b>—</b>	<b>\$</b>	<b>5,192,171</b>	<b>\$</b>	<b>306,529</b>

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

State School Building Lease-Purchase Fund (Continued on next page)						
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)	Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)
\$ 92,310	\$ —	\$ 948	\$ 43,558	\$ 1,206	\$ 758	\$ 7,367
—	—	—	—	—	—	—
3,435	—	1	2,734	1	358	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2,126	260
—	—	—	3,232	—	—	—
<u>3,435</u>	<u>—</u>	<u>1</u>	<u>5,966</u>	<u>1</u>	<u>2,484</u>	<u>262</u>
47,757	—	4	1,582	4	10	117
—	—	—	—	—	1,051	6,025
—	—	—	—	—	—	—
—	—	—	(1)	—	—	—
<u>47,757</u>	<u>—</u>	<u>4</u>	<u>1,581</u>	<u>4</u>	<u>1,061</u>	<u>6,142</u>
<u>\$ 47,988</u>	<u>\$ —</u>	<u>\$ 945</u>	<u>\$ 47,943</u>	<u>\$ 1,203</u>	<u>\$ 2,181</u>	<u>\$ 1,487</u>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	State School Building Lease-Purchase Fund (Continued from previous page)			
	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 7,415</b>	<b>\$ 7,398</b>	<b>\$ 5,700</b>	<b>\$ 12,136</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	1	—	2	199
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	706	(1)	(2)	(14)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>707</b>	<b>(1)</b>	<b>—</b>	<b>185</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	137	(41)	16	223
Transfers to Other Funds .....	4,441	2,325	534	112
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>4,578</b>	<b>2,284</b>	<b>550</b>	<b>335</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 3,544</b>	<b>\$ 5,113</b>	<b>\$ 5,150</b>	<b>\$ 11,986</b>



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)	State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)
\$ 2,303	\$ 26,770	\$ 37,941	\$ 1,800,515	\$ 4,409,229	\$ 7,128,575	\$ —
—	—	—	—	—	—	2,000
83	215	1,028	25,111	29,976	10,172	—
—	—	—	—	—	—	—
—	—	—	—	15,547	21,000	—
(6)	(110)	(40)	124	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>77</b>	<b>105</b>	<b>988</b>	<b>25,235</b>	<b>45,523</b>	<b>31,172</b>	<b>2,000</b>
151	60	2,594	329,480	1,840,762	609,542	3
—	6,914	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	38	(16)	—	—
<b>151</b>	<b>6,974</b>	<b>2,594</b>	<b>329,518</b>	<b>1,840,746</b>	<b>609,542</b>	<b>3</b>
<b>\$ 2,229</b>	<b>\$ 19,901</b>	<b>\$ 36,335</b>	<b>\$ 1,496,232</b>	<b>\$ 2,614,006</b>	<b>\$ 6,550,205</b>	<b>\$ 1,997</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 1,470,376</b>	<b>\$ 36,493</b>	<b>\$ 75,390</b>	<b>\$ 22,323</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income From Investments .....	15,894	356	1,263	1,350
Repayment of Loans to School Districts .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	3,616	—	—	(22)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	5,888
<b>Total Additions .....</b>	<b>19,510</b>	<b>356</b>	<b>1,263</b>	<b>7,216</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	546,275	93	6,958	9,966
Transfers to Other Funds .....	—	—	—	2
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	1	—	(1,877)
<b>Total Deductions .....</b>	<b>546,275</b>	<b>94</b>	<b>6,958</b>	<b>8,091</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 943,611</b>	<b>\$ 36,755</b>	<b>\$ 69,695</b>	<b>\$ 21,448</b>

Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	<b>Total</b>
<b>\$ 9,134</b>	<b>\$ 2,294,223</b>	<b>\$ 63,842,756</b>
—	11	2,686
772	6,841	232,830
—	—	—
—	—	2,912,941
—	—	—
—	1	9,142
—	—	—
2,401	—	174,369
<b>3,173</b>	<b>6,853</b>	<b>3,331,968</b>
3,194	431,219	8,419,057
—	—	6,220,348
—	—	—
—	(38,452)	(42,161)
<b>3,194</b>	<b>392,767</b>	<b>14,597,244</b>
<b>\$ 9,113</b>	<b>\$ 1,908,309</b>	<b>\$ 52,577,480</b>

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Trust and  
Agency  
Funds —  
Federal

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

**June 30, 2008**  
(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund * (7502)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 25,844	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—
Amount on Deposit with U.S. Treasury .....	—	—	—
Receivables .....	—	—	—
Due From Other Funds .....	1,645	274,017	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Fixed Assets .....	—	702	—
Investment in General Fixed Assets .....	—	(702)	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,645</b>	<b>\$ 299,861</b>	<b>\$ —</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 248	\$ 294,876	\$ —
Due to Other Funds .....	1,397	4,419	—
Due to Other Governments .....	—	26	—
Advance Collections .....	—	—	—
Advances From Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>1,645</b>	<b>299,321</b>	<b>—</b>
<b>FUND BALANCE</b>			
Unreserved-Undesignated .....	—	540	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>540</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,645</b>	<b>\$ 299,861</b>	<b>\$ —</b>

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

Federal Student Loan Reserve Fund (0783)	Federal Trust Fund		Health Care Support Fund * (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Recreational Trails Fund (0858)
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)				
\$ —	\$ 323,998	\$ 4	\$ —	\$ —	\$ 87	\$ 24
13,905	—	10,160	—	185	—	—
—	—	—	—	—	—	—
22,313	1,487	—	—	—	—	—
2,367	137,610	79	—	3	—	—
107,949	10,149,394	—	—	—	—	11,822
—	47,665	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 146,534</b>	<b>\$ 10,660,154</b>	<b>\$ 10,243</b>	<b>\$ —</b>	<b>\$ 188</b>	<b>\$ 87</b>	<b>\$ 11,846</b>
\$ 979	\$ 4,858,507	\$ —	\$ —	\$ —	\$ —	\$ 833
41,205	2,652,786	—	—	—	—	1,154
38,632	3,110,356	—	—	153	—	9,859
—	37,498	—	—	—	—	—
—	—	—	—	—	—	—
—	1,007	—	—	—	—	—
<b>80,816</b>	<b>10,660,154</b>	<b>—</b>	<b>—</b>	<b>153</b>	<b>—</b>	<b>11,846</b>
65,718	—	10,243	—	35	87	—
<b>65,718</b>	<b>—</b>	<b>10,243</b>	<b>—</b>	<b>35</b>	<b>87</b>	<b>—</b>
<b>\$ 146,534</b>	<b>\$ 10,660,154</b>	<b>\$ 10,243</b>	<b>\$ —</b>	<b>\$ 188</b>	<b>\$ 87</b>	<b>\$ 11,846</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Safe Drinking Water State Revolving Fund Public Water System Fund (7500)	Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 388	\$ 57	\$ 296
Deposits in Surplus Money Investment Fund .....	—	—	—
Amount on Deposit with U.S. Treasury .....	—	—	—
Receivables .....	—	—	—
Due From Other Funds .....	49	343	—
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Interfund Loans Receivable .....	—	—	—
Fixed Assets .....	—	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 437</b>	<b>\$ 400</b>	<b>\$ 296</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 3	\$ 197	\$ —
Due to Other Funds .....	434	203	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Advances From Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>437</b>	<b>400</b>	<b>—</b>
<b>FUND BALANCE</b>			
Unreserved-Undesignated .....	—	—	296
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>296</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 437</b>	<b>\$ 400</b>	<b>\$ 296</b>

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



Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)	United States Grazing Fees Fund * (0882)	Water System Reliability Account (0626)	<b>Total</b>
\$ 1,367	\$ (28,100)	\$ —	\$ —	\$ —	\$ —	\$ 323,965
—	—	—	—	—	—	24,250
—	2,666,360	—	—	—	—	2,666,360
5,436	102,554	—	—	—	—	131,790
44,075	59,753	—	—	—	1,192	521,133
384	16,622	—	—	—	—	10,286,171
10,097	—	—	—	—	—	57,762
—	—	—	—	—	—	—
—	—	—	—	—	—	—
86,261	2,615	—	—	—	—	89,578
(86,261)	(2,615)	—	—	—	—	(89,578)
1	—	—	—	—	—	1
<b>\$ 61,360</b>	<b>\$ 2,817,189</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,192</b>	<b>\$ 14,011,432</b>
\$ 51,437	\$ 55,455	\$ —	\$ —	\$ —	\$ 739	\$ 5,263,274
1,007	118,053	—	—	—	433	2,821,091
—	483	—	—	—	20	3,159,529
—	—	—	—	—	—	37,498
7,863	—	—	—	—	—	7,863
160	69,183	—	—	—	—	70,350
<b>60,467</b>	<b>243,174</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,192</b>	<b>11,359,605</b>
893	2,574,015	—	—	—	—	2,651,827
<b>893</b>	<b>2,574,015</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,651,827</b>
<b>\$ 61,360</b>	<b>\$ 2,817,189</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,192</b>	<b>\$ 14,011,432</b>

(Concluded)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund (7502)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ 540</b>	<b>\$ —</b>
<b>ADDITIONS</b>			
Operating Income .....	—	—	—
Receipts From Federal Government .....	—	—	—
Income From Investments .....	—	—	—
Transfers From Other Funds .....	4,193	477,870	536,049
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>4,193</b>	<b>477,870</b>	<b>536,049</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	4,193	482,403	536,049
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(4,533)	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>4,193</b>	<b>477,870</b>	<b>536,049</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ —</b>	<b>\$ 540</b>	<b>\$ —</b>

Federal Student Loan Reserve Fund (0783)	Federal Trust Fund					
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Recreational Trails Fund (0858)
\$ 55,084	\$ 1,703	\$ 9,766	\$ —	\$ 21	\$ 87	\$ —
1,309,396	1	453	—	14	—	7,091
—	44,743,851	—	—	—	—	—
—	—	—	—	—	—	—
—	5,933,917	—	456,006	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,309,396</b>	<b>50,677,769</b>	<b>453</b>	<b>456,006</b>	<b>14</b>	<b>—</b>	<b>7,091</b>
1,298,762	42,416,229	(24)	456,006	—	—	7,091
—	8,234,823	—	—	—	—	—
—	—	—	—	—	—	—
—	25,577	—	—	—	—	—
—	2,843	—	—	—	—	—
<b>1,298,762</b>	<b>50,679,472</b>	<b>(24)</b>	<b>456,006</b>	<b>—</b>	<b>—</b>	<b>7,091</b>
<b>\$ 65,718</b>	<b>\$ —</b>	<b>\$ 10,243</b>	<b>\$ —</b>	<b>\$ 35</b>	<b>\$ 87</b>	<b>\$ —</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Safe Drinking Water State Revolving Fund <u>Public Water System Fund (7500)</u>	Small System Technical Assistance Account <u>(0628)</u>	State Child Care Capital Outlay Fund <u>(0863)</u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 296</b>
<b>ADDITIONS</b>			
Operating Income .....	—	—	—
Receipts From Federal Government .....	—	—	—
Income From Investments .....	—	—	—
Transfers From Other Funds .....	922	1,525	—
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>922</b>	<b>1,525</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	922	1,525	—
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>922</b>	<b>1,525</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 296</b>

Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)	Water System Reliability Account (0626)	<b>Total</b>
\$ 83	\$ 3,347,042	\$ —	\$ —	\$ —	\$ —	\$ 3,414,622
731	4,945,931	226	66,500	63	—	6,330,406
—	—	—	—	—	—	44,743,851
—	131,517	—	—	—	—	131,517
539,213	5,993,720	—	—	—	2,632	13,946,047
(82)	(31,857)	—	—	—	—	(31,939)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>539,862</b>	<b>11,039,311</b>	<b>226</b>	<b>66,500</b>	<b>63</b>	<b>2,632</b>	<b>65,119,882</b>
538,872	5,958,006	226	66,500	63	2,632	51,769,455
—	5,854,719	—	—	—	—	14,089,542
180	(387)	—	—	—	—	(4,740)
—	—	—	—	—	—	25,577
—	—	—	—	—	—	2,843
<b>539,052</b>	<b>11,812,338</b>	<b>226</b>	<b>66,500</b>	<b>63</b>	<b>2,632</b>	<b>65,882,677</b>
\$ 893	\$ 2,574,015	\$ —	\$ —	\$ —	\$ —	\$ 2,651,827

(Concluded)

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**Public Service  
Enterprise  
Funds**

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund * (9326)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ 39,826	\$ 176
Deposits in Surplus Money Investment Fund .....	85	—	1,409,058	34,856
Receivables .....	—	—	62,472	—
Due From Other Funds .....	—	—	11,716	331
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	762	—
Inventory .....	—	—	—	—
Investments .....	—	—	865,881	—
Advances and Loans Receivable .....	—	—	8,437,574	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	839	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	200,000	—	275,000	—
Provision for Unissued Authorized Securities .....	(200,000)	—	(275,000)	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	41,058	—
<b>Total Assets .....</b>	<b>\$ 86</b>	<b>\$ —</b>	<b>\$ 10,869,186</b>	<b>\$ 35,363</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 2	\$ —	\$ 53,305	\$ 1,237
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	1	—	3,729	6
Due to Other Governments .....	—	—	8,683	19,590
Accrued Interest Payable .....	—	—	145,150	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	33,762	—
Deposits .....	—	—	188,329	7
PMIA Loans Payable .....	—	—	350,000	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	23,134	—
Bonds Payable .....	—	—	8,594,445	—
Other Liabilities .....	—	—	2,481	—
<b>Total Liabilities .....</b>	<b>3</b>	<b>—</b>	<b>9,403,018</b>	<b>20,840</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	83	—	1,466,168	14,523
<b>Total Fund Balance (Deficit) .....</b>	<b>83</b>	<b>—</b>	<b>1,466,168</b>	<b>14,523</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 86</b>	<b>\$ —</b>	<b>\$ 10,869,186</b>	<b>\$ 35,363</b>

\* This fund has no activity 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)
\$ —	\$ —	\$ —	\$ 20,305	\$ —	\$ 2,417,502	\$ 9,452
23,456	5,050	72	54,384	380	156,082	289,898
—	1	—	71,054	—	6,943	12,126
181	41	1	723	40	1,252	2,551
—	—	—	26,660	—	478	—
—	—	—	—	—	—	—
—	—	—	5,811	—	—	13,768
—	—	—	23,368	—	2,704,822	68,626
—	213	—	41,753	1,958	42,940	—
—	—	—	—	—	—	—
—	—	—	847,114	—	2,227,641	—
—	—	—	—	—	—	—
—	60,000	—	167,600	—	—	—
—	(60,000)	—	(167,600)	—	—	—
—	—	—	—	—	—	2,448,186
—	—	—	1,001,001	14	27,909	141,831
<b>\$ 23,637</b>	<b>\$ 5,305</b>	<b>\$ 73</b>	<b>\$ 2,092,173</b>	<b>\$ 2,392</b>	<b>\$ 7,585,569</b>	<b>\$ 2,986,438</b>
\$ —	\$ —	\$ —	\$ 12,742	\$ —	\$ 9,980	\$ 1
—	—	—	—	—	—	—
—	—	—	203	—	3,853	27,776
—	—	—	51	—	2	—
—	—	—	6,243	—	9,475	12,863
—	—	—	—	—	—	—
—	—	—	20,103	—	275	49,060
—	3	—	303	—	—	—
—	—	—	2,568	—	—	—
—	—	—	—	—	—	—
—	—	—	584,395	2,267	(1,295)	2,655,930
—	—	—	51,570	37	—	—
—	<b>3</b>	—	<b>678,178</b>	<b>2,304</b>	<b>22,290</b>	<b>2,745,630</b>
23,637	5,302	73	1,413,995	88	7,563,279	240,808
<b>23,637</b>	<b>5,302</b>	<b>73</b>	<b>1,413,995</b>	<b>88</b>	<b>7,563,279</b>	<b>240,808</b>
<b>\$ 23,637</b>	<b>\$ 5,305</b>	<b>\$ 73</b>	<b>\$ 2,092,173</b>	<b>\$ 2,392</b>	<b>\$ 7,585,569</b>	<b>\$ 2,986,438</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund (9329)	Compensation Insurance Fund (0512)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 13	\$ 74,643	\$ 3,560	\$ (84,286)
Deposits in Surplus Money Investment Fund .....	2,186	—	—	409,416
Receivables .....	—	—	10	556,885
Due From Other Funds .....	17	—	1	—
Due From Other Governments .....	—	5,188	—	155,466
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	19,973,962
Advances and Loans Receivable .....	—	1,903	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	59,742	—	361,053
Investment in General Fixed Assets .....	—	(59,742)	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,216</b>	<b>\$ 81,734</b>	<b>\$ 3,571</b>	<b>\$ 21,372,496</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 9,392	\$ —	\$ 331,148
Benefits Payable .....	—	—	—	15,631,758
Due to Other Funds .....	—	27,881	4	—
Due to Other Governments .....	—	19,220	—	1,458
Accrued Interest Payable .....	—	—	—	—
Dividends Payable .....	—	—	—	1,000
Advance Collections .....	—	—	—	169,950
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	138,064
<b>Total Liabilities .....</b>	<b>—</b>	<b>56,493</b>	<b>4</b>	<b>16,273,378</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	2,216	25,241	3,567	5,099,118
<b>Total Fund Balance (Deficit) .....</b>	<b>2,216</b>	<b>25,241</b>	<b>3,567</b>	<b>5,099,118</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,216</b>	<b>\$ 81,734</b>	<b>\$ 3,571</b>	<b>\$ 21,372,496</b>

Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)
\$ 541,601	\$ 1	\$ 35	\$ 168	\$ 115	\$ 1	\$ 3
2,831,088	19,950	114,147	—	211,301	187,183	28,566
6,417,597	—	681	—	439	214	—
23,150	2,041	962	—	7,627	1,446	6,489
—	—	—	—	13,748	—	—
—	—	—	—	178	—	—
—	—	—	—	—	—	—
—	53,810	550	11	—	56,354	81,271
—	—	—	—	—	—	—
—	—	567	—	1,278	829	—
—	—	(567)	—	(1,278)	—	—
—	—	—	—	495	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
199,088	278	—	—	—	—	269
<b>\$ 10,012,524</b>	<b>\$ 76,080</b>	<b>\$ 116,375</b>	<b>\$ 179</b>	<b>\$ 233,903</b>	<b>\$ 246,027</b>	<b>\$ 116,598</b>
\$ 443,833	\$ —	\$ 66,012	\$ —	\$ 163,710	\$ 267	\$ —
—	—	—	—	—	—	—
—	—	46,360	—	3,721	205	—
—	—	—	—	—	7	—
60,304	759	—	—	—	—	1,000
—	—	—	—	—	—	—
—	—	—	—	54	—	4
—	—	—	42	495	29	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9,508,387	62,389	—	—	—	—	89,376
—	—	1,888	—	9	132,880	—
<b>10,012,524</b>	<b>63,148</b>	<b>114,260</b>	<b>42</b>	<b>167,989</b>	<b>133,388</b>	<b>90,380</b>
—	12,932	2,115	137	65,914	112,639	26,218
—	<b>12,932</b>	<b>2,115</b>	<b>137</b>	<b>65,914</b>	<b>112,639</b>	<b>26,218</b>
<b>\$ 10,012,524</b>	<b>\$ 76,080</b>	<b>\$ 116,375</b>	<b>\$ 179</b>	<b>\$ 233,903</b>	<b>\$ 246,027</b>	<b>\$ 116,598</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 54	\$ 2	\$ 7	\$ —
Deposits in Surplus Money Investment Fund .....	31,490	6,953	47,804	1,130
Receivables .....	—	—	299	—
Due From Other Funds .....	287	2,438	4,148	372
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	9,177	—
Advances and Loans Receivable .....	—	110,683	101,613	8,699
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	1,037	167	135
<b>Total Assets .....</b>	<b>\$ 31,831</b>	<b>\$ 121,113</b>	<b>\$ 163,215</b>	<b>\$ 10,336</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 15,433	\$ —	\$ —	\$ —
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	5	—	9,053	—
Due to Other Governments .....	—	—	—	—
Accrued Interest Payable .....	—	1,313	584	132
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	2,393	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	110,882	118,091	10,031
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>15,438</b>	<b>112,195</b>	<b>130,121</b>	<b>10,163</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	16,393	8,918	33,094	173
<b>Total Fund Balance (Deficit) .....</b>	<b>16,393</b>	<b>8,918</b>	<b>33,094</b>	<b>173</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 31,831</b>	<b>\$ 121,113</b>	<b>\$ 163,215</b>	<b>\$ 10,336</b>

Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Fund (0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)
\$ 14,922	\$ 2	\$ 3	\$ 1	\$ 8,635	\$ 11,448	\$ 1,997
80,079	9,076	22,278	3,001	—	259,029	550,220
47	—	—	—	—	159,097	349
67,841	1,689	9,812	23	160	3,131	4,732
6,777	—	—	—	—	—	—
—	—	—	—	35	10,537	—
—	—	—	—	—	6,842	—
—	—	—	—	—	1,673,738	95,982
98	38,323	234,285	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	56,002	19,784
—	—	—	—	—	—	(19,784)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,960,353
—	359	2,576	—	—	—	—
<b>\$ 169,764</b>	<b>\$ 49,449</b>	<b>\$ 268,954</b>	<b>\$ 3,025</b>	<b>\$ 8,830</b>	<b>\$ 2,179,824</b>	<b>\$ 2,613,633</b>
\$ 24,203	\$ —	\$ —	\$ —	\$ 1,702	\$ 1,732,427	\$ 23,585
—	—	—	—	—	—	—
38	26	677	—	620	243,054	11,022
90,147	—	—	—	196	—	11
—	202	—	—	—	—	23,394
—	—	—	—	—	—	—
—	—	—	—	31	3,046	3
—	—	—	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	37,352
—	43,855	230,904	—	—	—	1,920,813
—	—	1,266	—	—	201,297	2,212
<b>114,388</b>	<b>44,083</b>	<b>232,847</b>	<b>—</b>	<b>2,549</b>	<b>2,179,824</b>	<b>2,018,395</b>
55,376	5,366	36,107	3,025	6,281	—	595,238
<b>55,376</b>	<b>5,366</b>	<b>36,107</b>	<b>3,025</b>	<b>6,281</b>	<b>—</b>	<b>595,238</b>
<b>\$ 169,764</b>	<b>\$ 49,449</b>	<b>\$ 268,954</b>	<b>\$ 3,025</b>	<b>\$ 8,830</b>	<b>\$ 2,179,824</b>	<b>\$ 2,613,633</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Funds (0987)	Unemployment Compensation Disability Fund (0588)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 10,804	\$ 515	\$ 9	\$ (102,617)
Deposits in Surplus Money Investment Fund .....	—	—	—	1,555,937
Receivables .....	126	—	—	13,805
Due From Other Funds .....	—	—	—	37,744
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	5,223
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	1,163,051	4,365
Investment in General Fixed Assets .....	—	—	(1,163,051)	(4,365)
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 10,930</b>	<b>\$ 515</b>	<b>\$ 9</b>	<b>\$ 1,510,092</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 272	\$ 250	\$ —	\$ 5
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	—	17	—	4,889
Due to Other Governments .....	—	71	—	—
Accrued Interest Payable .....	—	—	—	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	9	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	14	—	55,913
<b>Total Liabilities .....</b>	<b>272</b>	<b>352</b>	<b>9</b>	<b>60,807</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	10,658	163	—	1,449,285
<b>Total Fund Balance (Deficit) .....</b>	<b>10,658</b>	<b>163</b>	<b>—</b>	<b>1,449,285</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 10,930</b>	<b>\$ 515</b>	<b>\$ 9</b>	<b>\$ 1,510,092</b>

Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	<b>Total</b>
\$ 17,940	\$ —	\$ 21,580	\$ —	\$ 3,008,418
—	7,395	518,688	11,111	8,881,349
312	117	(2,858)	—	7,299,716
—	58	4,555	114	195,673
—	—	—	—	208,317
—	—	2,443	—	13,955
—	—	—	—	26,421
—	24,562	25,842	—	25,465,960
—	—	1,708,029	—	10,925,290
—	—	—	—	—
—	—	570	—	4,742,835
—	—	—	—	(1,248,787)
—	—	—	—	495
—	—	1,057,100	—	1,759,700
—	—	(1,057,100)	—	(1,759,700)
—	—	—	—	4,408,539
—	—	28,241	—	1,443,963
<b>\$ 18,252</b>	<b>\$ 32,132</b>	<b>\$ 2,307,090</b>	<b>\$ 11,225</b>	<b>\$ 65,372,144</b>
\$ 572	\$ —	\$ 9,663	\$ —	\$ 2,899,741
—	—	—	—	15,631,758
73	175	295	32	383,715
—	—	404	—	139,840
—	—	12,045	—	273,464
—	—	—	—	1,000
—	—	—	—	278,681
—	—	10,677	—	199,897
—	—	—	—	352,568
—	31,957	—	—	31,957
—	—	10,500	—	70,986
—	—	2,039,848	—	25,970,318
—	—	1,471	—	589,102
<b>645</b>	<b>32,132</b>	<b>2,084,903</b>	<b>32</b>	<b>46,823,027</b>
17,607	—	222,187	11,193	18,549,117
<b>17,607</b>	<b>—</b>	<b>222,187</b>	<b>11,193</b>	<b>18,549,117</b>
<b>\$ 18,252</b>	<b>\$ 32,132</b>	<b>\$ 2,307,090</b>	<b>\$ 11,225</b>	<b>\$ 65,372,144</b>

(Concluded)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ —</b>	<b>\$ 3,641</b>	<b>\$ 1,392,943</b>	<b>\$ 19,745</b>
<b>ADDITIONS</b>				
Operating Income .....	—	42	92,572	20,268
Income From Investments .....	—	—	513,078	—
Transfers From Other Funds .....	150	—	45,671	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	24,647	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	490
<b>Total Additions .....</b>	<b>150</b>	<b>42</b>	<b>675,968</b>	<b>20,758</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	67	—	185,420	18,188
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	3,683	—	—
Interest on Bonded Debt .....	—	—	392,647	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	24,676	—
Other Deductions .....	—	—	—	7,792
<b>Total Deductions .....</b>	<b>67</b>	<b>3,683</b>	<b>602,743</b>	<b>25,980</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 83</b>	<b>\$ —</b>	<b>\$ 1,466,168</b>	<b>\$ 14,523</b>



California Infrastructure Guarantee Trust Fund (9328)	California National Guard Members' Farm and Home Building Fund of 1978 (0503)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Capitol Area Development Fund (0537)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ 22,633	\$ 5,073	\$ 10	\$ 1,347,578	\$ 78	\$ 5,012,736	\$ 231,506
1,004	231	66	1,009,240	194	2,709,354	236,766
—	—	—	—	—	—	—
—	—	—	1,600	—	1,960,541	95,059
—	—	—	—	—	—	—
—	—	—	—	—	12	—
—	—	—	(174,316)	—	7,303	(23,873)
—	—	—	—	—	—	—
<b>1,004</b>	<b>231</b>	<b>66</b>	<b>836,524</b>	<b>194</b>	<b>4,677,210</b>	<b>307,952</b>
—	2	3	654,823	184	284,479	284,533
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	115,284	—	1,842,188	14,117
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2	3	770,107	184	2,126,667	298,650
<b>\$ 23,637</b>	<b>\$ 5,302</b>	<b>\$ 73</b>	<b>\$ 1,413,995</b>	<b>\$ 88</b>	<b>\$ 7,563,279</b>	<b>\$ 240,808</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund (9329)	Compensation Insurance Fund (0512)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 1,874</b>	<b>\$ 86,711</b>	<b>\$ 3,351</b>	<b>\$ 4,779,957</b>
<b>ADDITIONS</b>				
Operating Income .....	221	—	16	1,885,682
Income From Investments .....	—	—	—	976,890
Transfers From Other Funds .....	—	—	—	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	95,527
Prior Year Surplus Adjustments .....	—	—	(2)	—
Other Additions .....	121	7,502	323	—
<b>Total Additions .....</b>	<b>342</b>	<b>7,502</b>	<b>337</b>	<b>2,958,099</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	22,713	121	2,638,938
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	35,000	—	—
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	11,259	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>68,972</b>	<b>121</b>	<b>2,638,938</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 2,216</b>	<b>\$ 25,241</b>	<b>\$ 3,567</b>	<b>\$ 5,099,118</b>

Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)
\$ —	\$ 12,777	\$ 18,164	\$ 138	\$ 61,528	\$ 95,496	\$ 26,610
5,609,742	4,153	89,143	—	60,519	26,477	5,632
—	—	3,989	1	—	—	—
—	5	—	—	—	—	31
—	—	—	—	—	—	—
—	—	317	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	12,338	—	—
<u>5,609,742</u>	<u>4,158</u>	<u>93,449</u>	<u>1</u>	<u>72,857</u>	<u>26,477</u>	<u>5,663</u>
5,609,742	3,998	132,919	2	54,497	9,334	6,024
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	5	—	—	4,400	—	31
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(23,421)	—	—	—	—
—	—	—	—	(1)	—	—
—	—	—	—	9,575	—	—
<u>5,609,742</u>	<u>4,003</u>	<u>109,498</u>	<u>2</u>	<u>68,471</u>	<u>9,334</u>	<u>6,055</u>
\$ —	\$ 12,932	\$ 2,115	\$ 137	\$ 65,914	\$ 112,639	\$ 26,218

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 17,585</b>	<b>\$ 10,125</b>	<b>\$ 30,013</b>	<b>\$ 94</b>
<b>ADDITIONS</b>				
Operating Income .....	3,510	3,974	19,946	642
Income From Investments .....	—	—	—	—
Transfers From Other Funds .....	—	389	1,237	25
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	(12)	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	1,668	—	—	—
<b>Total Additions .....</b>	<b>5,178</b>	<b>4,363</b>	<b>21,171</b>	<b>667</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	5,670	5,181	4,618	563
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	389	13,472	25
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	700	—	—	—
<b>Total Deductions .....</b>	<b>6,370</b>	<b>5,570</b>	<b>18,090</b>	<b>588</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 16,393</b>	<b>\$ 8,918</b>	<b>\$ 33,094</b>	<b>\$ 173</b>

Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Fund (0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)
\$ 65,917	\$ 4,853	\$ 32,013	\$ 2,905	\$ 8,226	\$ 28,127	\$ 740,929
12,267	3,133	18,808	129	621	3,069,048	43,530
—	—	—	—	—	—	5,688
11,425	248	402	—	—	—	232,644
—	—	—	—	—	—	—
871	—	—	—	—	—	331
—	—	—	—	—	—	—
21,242	—	—	—	2,475	—	575,625
<u>45,805</u>	<u>3,381</u>	<u>19,210</u>	<u>129</u>	<u>3,096</u>	<u>3,069,048</u>	<u>857,818</u>
8,702	2,620	14,714	—	5,041	2,008,745	439,211
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	248	402	—	—	1,088,430	170,450
—	—	—	—	—	—	127,804
—	—	—	—	—	—	266,434
2,333	—	—	—	—	—	(390)
—	—	—	9	—	—	—
45,311	—	—	—	—	—	—
<u>56,346</u>	<u>2,868</u>	<u>15,116</u>	<u>9</u>	<u>5,041</u>	<u>3,097,175</u>	<u>1,003,509</u>
<u>\$ 55,376</u>	<u>\$ 5,366</u>	<u>\$ 36,107</u>	<u>\$ 3,025</u>	<u>\$ 6,281</u>	<u>\$ —</u>	<u>\$ 595,238</u>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2008**

(Amounts in thousands)

	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Funds * (0987)	Unemployment Compensation Disability Fund (0588)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 12,461</b>	<b>\$ 382</b>	<b>\$ —</b>	<b>\$ 2,350,078</b>
<b>ADDITIONS</b>				
Operating Income .....	14,209	—	—	3,529,846
Income From Investments .....	—	—	—	83,423
Transfers From Other Funds .....	—	—	—	—
Proceeds From Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	10,335
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>14,209</b>	<b>—</b>	<b>—</b>	<b>3,623,604</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	16,012	219	—	4,524,251
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	146
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>16,012</b>	<b>219</b>	<b>—</b>	<b>4,524,397</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 10,658</b>	<b>\$ 163</b>	<b>\$ —</b>	<b>\$ 1,449,285</b>

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

Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	<b>Total</b>
\$ 15,902	\$ —	\$ 225,851	\$ 9,372	\$ 16,677,382
35,770	1,683	134,390	24	18,642,852
—	—	—	491	1,583,560
—	—	1,683	5,760	2,356,870
—	—	—	—	—
—	—	—	—	132,028
—	—	—	—	(190,888)
—	—	—	—	621,784
<b>35,770</b>	<b>1,683</b>	<b>136,073</b>	<b>6,275</b>	<b>23,146,206</b>
34,065	—	133,655	4,454	17,113,708
—	—	—	—	—
—	—	—	—	—
—	1,683	5,760	—	3,295,567
—	—	—	—	520,451
—	—	—	—	266,434
—	—	117	—	(21,215)
—	—	205	—	24,889
—	—	—	—	74,637
<b>34,065</b>	<b>1,683</b>	<b>139,737</b>	<b>4,454</b>	<b>21,274,471</b>
\$ 17,607	\$ —	\$ 222,187	\$ 11,193	\$ 18,549,117

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# Working Capital and Revolving Funds

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 222,137	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund .....	—	1,442	116
Receivables .....	20	—	—
Due From Other Funds .....	102,039	11	1
Due From Other Governments .....	1,210	—	—
Prepaid Expenses .....	25,019	—	—
Inventory .....	—	—	—
Investments .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Fixed Assets .....	3,960,254	—	—
Investment in General Fixed Assets .....	(412)	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 4,310,267</b>	<b>\$ 1,454</b>	<b>\$ 118</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 57,913	\$ —	\$ —
Due to Other Funds .....	4,879	—	—
Due to Other Governments .....	—	—	—
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	4,264,202	—	—
PMIA Loans Payable .....	—	—	—
Advances From Other Funds .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Bonds Payable .....	—	—	—
Other Liabilities .....	472	—	—
<b>Total Liabilities .....</b>	<b>4,327,466</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	(17,199)	1,454	118
<b>Total Fund Balance (Deficit) .....</b>	<b>(17,199)</b>	<b>1,454</b>	<b>118</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,310,267</b>	<b>\$ 1,454</b>	<b>\$ 118</b>

Ballot Paper Revolving Fund (0605)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Department of Technology Services Revolving Fund (9730)	Donated Food Revolving Fund (0687)
\$ 313	\$ 11,322	\$ —	\$ 107,825	\$ —	\$ 4,367	\$ 355
—	—	—	—	4,713	38,217	217
—	—	—	—	—	1,234	29
—	—	102,721	325	65	79,466	63
—	—	—	—	—	309	706
—	—	—	—	—	1,237	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4,749	57,707	426
—	—	—	—	(4,749)	—	—
—	—	—	—	—	—	—
<b>\$ 313</b>	<b>\$ 11,322</b>	<b>\$ 102,721</b>	<b>\$ 108,150</b>	<b>\$ 4,778</b>	<b>\$ 182,537</b>	<b>\$ 1,796</b>
\$ —	\$ 900	\$ 20,127	\$ 24,722	\$ 3	\$ 31,038	\$ 60
—	—	82,594	—	13	10,952	759
—	—	—	—	—	10,037	—
—	—	—	—	—	—	—
—	—	—	—	—	5,940	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	36,568	—
—	—	—	—	—	—	—
—	—	—	744	—	1,751	7
—	<b>900</b>	<b>102,721</b>	<b>25,466</b>	<b>16</b>	<b>96,286</b>	<b>826</b>
—	—	—	—	—	—	—
313	10,422	—	82,684	4,762	86,251	970
<b>313</b>	<b>10,422</b>	<b>—</b>	<b>82,684</b>	<b>4,762</b>	<b>86,251</b>	<b>970</b>
<b>\$ 313</b>	<b>\$ 11,322</b>	<b>\$ 102,721</b>	<b>\$ 108,150</b>	<b>\$ 4,778</b>	<b>\$ 182,537</b>	<b>\$ 1,796</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 75	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund .....	—	15,966	7,908
Receivables .....	—	—	56
Due From Other Funds .....	198	20,067	9,448
Due From Other Governments .....	—	—	69
Prepaid Expenses .....	—	—	—
Inventory .....	—	—	—
Investments .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Fixed Assets .....	—	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 273</b>	<b>\$ 36,034</b>	<b>\$ 17,483</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 198	\$ 2,108	\$ 3,908
Due to Other Funds .....	—	—	69
Due to Other Governments .....	—	—	1
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
PMIA Loans Payable .....	—	—	—
Advances From Other Funds .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Bonds Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>198</b>	<b>2,108</b>	<b>3,978</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	75	33,926	13,505
<b>Total Fund Balance (Deficit) .....</b>	<b>75</b>	<b>33,926</b>	<b>13,505</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 273</b>	<b>\$ 36,034</b>	<b>\$ 17,483</b>

Office of Systems Integration Fund (9732)	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Public Buildings Construction Fund (0660)
				Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	
\$ 16,883	\$ 5,773	\$ 3,544	\$ —	\$ 80,654	\$ 3,443	\$ 189
—	—	—	5,959	—	56,752	1,254,495
5	—	—	—	—	4,549	610
95,047	—	—	46	—	9,233	162,240
—	—	—	—	—	302	—
270	—	—	—	—	458	—
—	—	—	—	—	55,832	—
—	—	—	—	—	—	118,305
—	—	—	—	—	—	6,312,092
62	—	—	—	—	52,553	1,061,445
(62)	—	—	—	—	—	—
—	—	—	—	—	—	62,656
<b>\$ 112,205</b>	<b>\$ 5,773</b>	<b>\$ 3,544</b>	<b>\$ 6,005</b>	<b>\$ 80,654</b>	<b>\$ 183,122</b>	<b>\$ 8,972,032</b>
\$ 58,836	\$ —	\$ —	\$ 345	\$ 9,992	\$ 13,383	\$ 26,247
6,717	20	1	—	33	2,058	117,015
—	5,753	—	—	—	—	—
—	—	—	—	—	—	66,529
46,652	—	—	—	—	30,881	18,962
—	—	—	—	—	—	99,600
—	—	—	—	—	—	1,286,283
—	—	—	—	—	—	—
—	—	—	—	—	—	7,061,248
—	—	—	—	—	27,579	—
<b>112,205</b>	<b>5,773</b>	<b>1</b>	<b>345</b>	<b>10,025</b>	<b>73,901</b>	<b>8,675,884</b>
—	—	—	—	—	—	—
—	—	3,543	5,660	70,629	109,221	296,148
—	—	<b>3,543</b>	<b>5,660</b>	<b>70,629</b>	<b>109,221</b>	<b>296,148</b>
<b>\$ 112,205</b>	<b>\$ 5,773</b>	<b>\$ 3,544</b>	<b>\$ 6,005</b>	<b>\$ 80,654</b>	<b>\$ 183,122</b>	<b>\$ 8,972,032</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 402	\$ —	\$ 65
Deposits in Surplus Money Investment Fund .....	—	1,419	1,122
Receivables .....	—	—	—
Due From Other Funds .....	—	11	4,335
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Inventory .....	—	—	—
Investments .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Fixed Assets .....	—	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 402</b>	<b>\$ 1,430</b>	<b>\$ 5,522</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 2,377
Due to Other Funds .....	—	—	—
Due to Other Governments .....	—	—	1,826
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
PMIA Loans Payable .....	—	—	—
Advances From Other Funds .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Bonds Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>4,203</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	402	1,430	1,319
<b>Total Fund Balance (Deficit) .....</b>	<b>402</b>	<b>1,430</b>	<b>1,319</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 402</b>	<b>\$ 1,430</b>	<b>\$ 5,522</b>

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

Service Revolving Fund Purchasing Account (0666)	State Enterprise Loan Fund * (0021)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	State School Facilities Fund		
				Charter School Facilities Account of 2002 * (6040)	Charter School Facilities Account of 2004 (9734)	Charter School Facilities Account of 2006 (9735)
\$ 76,482	\$ —	\$ 1,585,864	\$ 43,658	\$ —	\$ —	\$ —
—	—	—	288	—	—	—
762	—	—	—	—	—	—
121,238	—	—	—	—	14	167
12,591	—	—	4,879	—	—	—
3,206	—	—	—	—	—	—
32,885	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
91,351	—	—	101,682	—	—	—
—	—	—	(101,682)	—	—	—
—	—	—	—	—	—	—
<b>\$ 338,515</b>	<b>\$ —</b>	<b>\$ 1,585,864</b>	<b>\$ 48,825</b>	<b>\$ —</b>	<b>\$ 14</b>	<b>\$ 167</b>
\$ 95,863	\$ —	\$ 1,521,880	\$ 5,453	\$ —	\$ 5	\$ 167
2,000	—	63,984	24	—	9	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
167,062	—	—	—	—	—	—
488	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,301	—	—	—	—	—	—
—	—	—	—	—	—	—
118	—	—	—	—	—	—
<b>269,832</b>	<b>—</b>	<b>1,585,864</b>	<b>5,477</b>	<b>—</b>	<b>14</b>	<b>167</b>
—	—	—	—	—	—	—
68,683	—	—	43,348	—	—	—
<b>68,683</b>	<b>—</b>	<b>—</b>	<b>43,348</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>\$ 338,515</b>	<b>\$ —</b>	<b>\$ 1,585,864</b>	<b>\$ 48,825</b>	<b>\$ —</b>	<b>\$ 14</b>	<b>\$ 167</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	State Transportation Fund <u>State Highway Account</u> Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1,114	\$ 302
Deposits in Surplus Money Investment Fund .....	85,649	304,826	34,941
Receivables .....	—	—	8,024
Due From Other Funds .....	718	4,682	267
Due From Other Governments .....	—	221,296	21
Prepaid Expenses .....	—	427	—
Inventory .....	—	—	—
Investments .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Fixed Assets .....	625,137	—	—
Investment in General Fixed Assets .....	(625,137)	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 86,368</b>	<b>\$ 532,345</b>	<b>\$ 43,555</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 13,930	\$ 2,671	\$ 1,297
Due to Other Funds .....	2,636	1,743	3,482
Due to Other Governments .....	—	—	3,674
Accrued Interest Payable .....	—	—	—
Advance Collections .....	—	16	155
Deposits .....	—	—	—
PMIA Loans Payable .....	—	—	—
Advances From Other Funds .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Bonds Payable .....	—	215,164	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>16,566</b>	<b>219,594</b>	<b>8,608</b>
<b>FUND BALANCE</b>			
Contributed Capital .....	—	—	—
Unreserved-Undesignated .....	69,802	312,751	34,947
<b>Total Fund Balance (Deficit) .....</b>	<b>69,802</b>	<b>312,751</b>	<b>34,947</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 86,368</b>	<b>\$ 532,345</b>	<b>\$ 43,555</b>



Surplus Money Investment Fund (0681)	Transit-Oriented Development Implementation Fund (9736)	Water Pollution Control Revolving Fund Administration Fund (9739)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	<b>Total</b>
\$ 33,899,054	\$ —	\$ 78	\$ 5,193	\$ —	\$ 36,069,098
—	—	—	15,994	—	1,830,024
—	—	—	15,329	—	30,618
254,354	145,047	—	66,167	10,953	1,188,923
—	—	1,007	—	—	242,390
—	—	—	4,141	—	34,758
—	—	—	478	—	89,195
—	—	—	—	—	118,305
—	—	—	12,749	—	6,324,841
—	—	—	15,756	—	5,971,122
—	—	—	(15,756)	—	(747,798)
—	—	—	—	—	62,656
<b>\$ 34,153,408</b>	<b>\$ 145,047</b>	<b>\$ 1,085</b>	<b>\$ 120,051</b>	<b>\$ 10,953</b>	<b>\$ 51,214,132</b>
\$ —	\$ 95,028	\$ —	\$ 22,038	\$ 644	\$ 2,011,133
254,354	12	—	754	10,309	564,417
—	50,007	—	—	—	71,298
—	—	—	—	—	66,529
—	—	—	—	—	269,668
33,899,054	—	—	—	—	38,263,344
—	—	—	—	—	1,286,283
—	—	—	94,517	—	94,517
—	—	—	—	—	40,869
—	—	—	—	—	7,276,412
—	—	—	2,742	—	33,413
<b>34,153,408</b>	<b>145,047</b>	<b>—</b>	<b>120,051</b>	<b>10,953</b>	<b>49,977,883</b>
—	—	—	—	—	—
—	—	1,085	—	—	1,236,249
—	—	<b>1,085</b>	—	—	<b>1,236,249</b>
<b>\$ 34,153,408</b>	<b>\$ 145,047</b>	<b>\$ 1,085</b>	<b>\$ 120,051</b>	<b>\$ 10,953</b>	<b>\$ 51,214,132</b>

(Concluded)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ (14,658)</b>	<b>\$ 1,135</b>	<b>\$ 115</b>
<b>ADDITIONS</b>			
Operating Income .....	—	317	—
Income From Investments .....	—	—	5
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(26)	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>(26)</b>	<b>317</b>	<b>5</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	2,483	(2)	2
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	32	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>2,515</b>	<b>(2)</b>	<b>2</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ (17,199)</b>	<b>\$ 1,454</b>	<b>\$ 118</b>

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

Ballot Paper Revolving Fund (0605)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund * (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Department of Technology Services Revolving Fund (9730)	Donated Food Revolving Fund (0687)
\$ 313	\$ 10,826	\$ —	\$ 22,891	\$ 5,837	\$ 123,513	\$ 262
—	—	—	104,597	429	184,251	5,646
—	—	—	—	—	703	—
—	—	—	—	—	—	—
—	—	—	—	—	60	—
—	—	—	—	—	—	—
—	5,703	—	—	—	—	—
—	<u>5,703</u>	—	<u>104,597</u>	<u>429</u>	<u>185,014</u>	<u>5,646</u>
—	—	—	44,896	1,504	219,587	4,938
—	—	—	—	—	—	—
—	—	—	(92)	—	2,689	—
—	—	—	—	—	—	—
—	6,107	—	—	—	—	—
—	<u>6,107</u>	—	<u>44,804</u>	<u>1,504</u>	<u>222,276</u>	<u>4,938</u>
<u>\$ 313</u>	<u>\$ 10,422</u>	<u>\$ —</u>	<u>\$ 82,684</u>	<u>\$ 4,762</u>	<u>\$ 86,251</u>	<u>\$ 970</u>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 95</b>	<b>\$ 27,006</b>	<b>\$ 17,480</b>
<b>ADDITIONS</b>			
Operating Income .....	4,641	983	106,289
Income From Investments .....	—	—	749
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	19,936	—
Prior Year Revenue Adjustments .....	—	—	538
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>4,641</b>	<b>20,919</b>	<b>107,576</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	4,661	13,999	112,426
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(875)
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>4,661</b>	<b>13,999</b>	<b>111,551</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 75</b>	<b>\$ 33,926</b>	<b>\$ 13,505</b>

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

Office of Systems Integration Fund (9732)	Old Age and Survivors Insurance Revolving Fund * (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Public Buildings Construction Fund (0660)
				Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	
\$ —	\$ —	\$ 2,837	\$ 5,402	\$ 32,853	\$ 112,177	\$ 257,157
123,131	—	1,167	258	4	209,548	383,863
—	—	—	—	—	1,367	—
—	—	—	—	—	—	—
—	—	—	—	70,006	—	—
—	—	—	—	—	—	63
—	—	—	—	—	—	—
<b>123,131</b>	<b>—</b>	<b>1,167</b>	<b>258</b>	<b>70,010</b>	<b>210,915</b>	<b>383,926</b>
123,131	—	461	—	32,234	213,871	371,513
—	—	—	—	—	—	(5,958)
—	—	—	—	—	—	(20,620)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>123,131</b>	<b>—</b>	<b>461</b>	<b>—</b>	<b>32,234</b>	<b>213,871</b>	<b>344,935</b>
<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,543</b>	<b>\$ 5,660</b>	<b>\$ 70,629</b>	<b>\$ 109,221</b>	<b>\$ 296,148</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 342</b>	<b>\$ 1,409</b>	<b>\$ 679</b>
<b>ADDITIONS</b>			
Operating Income .....	—	—	4,356
Income From Investments .....	—	61	—
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	60	—	—
<b>Total Additions .....</b>	<b>60</b>	<b>61</b>	<b>4,356</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	—	40	2,559
Transfers to Other Funds .....	—	—	1,157
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>40</b>	<b>3,716</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 402</b>	<b>\$ 1,430</b>	<b>\$ 1,319</b>

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

Service Revolving Fund Purchasing Account (0666)	State Enterprise Loan Fund (0021)	State Payroll Revolving Fund * (0675)	State School Building Aid Fund (0739)	State School Facilities Fund		
				Charter School Facilities Account of 2002 (6040)	Charter School Facilities Account of 2004 (9734)	Charter School Facilities Account of 2006 (9735)
\$ 80,849	\$ —	\$ —	\$ 20,621	\$ —	\$ —	\$ —
939,222	—	—	14,734	—	—	—
—	—	—	806	—	—	—
—	—	—	1,176	—	—	—
397	—	—	—	(20)	466	428
(17,124)	—	—	8,283	—	—	—
—	—	—	—	—	—	—
—	278	—	—	—	—	—
<b>922,495</b>	<b>278</b>	<b>—</b>	<b>24,999</b>	<b>(20)</b>	<b>466</b>	<b>428</b>
936,625	278	—	290	(20)	466	428
—	—	—	1,982	—	—	—
(1,964)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>934,661</b>	<b>278</b>	<b>—</b>	<b>2,272</b>	<b>(20)</b>	<b>466</b>	<b>428</b>
<b>\$ 68,683</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 43,348</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	State Transportation Fund <u>State Highway Account</u> Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 80,695</b>	<b>\$ 351,912</b>	<b>\$ 36,768</b>
<b>ADDITIONS</b>			
Operating Income .....	5,231	257,603	18,006
Income From Investments .....	—	—	—
Repayment of Loans to School Districts .....	—	—	—
Transfers From Other Funds .....	—	516,124	—
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	23,585	—
Other Additions .....	—	156,019	262
<b>Total Additions .....</b>	<b>5,231</b>	<b>953,331</b>	<b>18,268</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	16,124	36,834	19,355
Transfers to Other Funds .....	—	515,390	734
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	440,268	—
<b>Total Deductions .....</b>	<b>16,124</b>	<b>992,492</b>	<b>20,089</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 69,802</b>	<b>\$ 312,751</b>	<b>\$ 34,947</b>

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



Surplus Money Investment Fund (0681)	Transit-Oriented Development Implementation Fund * (9736)	Water Pollution Control Revolving Fund Administration Fund (9739)	Water Resources Revolving Fund * (0691)	Welfare Advance Fund * (0696)	<b>Total</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ <b>1,178,516</b>
1,372,075	—	1,085	—	—	3,737,436
—	—	—	—	—	3,691
—	—	—	—	—	1,176
—	—	—	—	—	607,337
(23,842)	—	—	—	—	(32,048)
—	—	—	—	—	23,585
—	—	—	—	—	162,322
<b>1,348,233</b>	<b>—</b>	<b>1,085</b>	<b>—</b>	<b>—</b>	<b>4,503,499</b>
1,763,057	—	—	—	—	3,921,740
—	—	—	—	—	513,305
(414,824)	—	—	—	—	(435,654)
—	—	—	—	—	—
—	—	—	—	—	446,375
<b>1,348,233</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,445,766</b>
<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,085</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,236,249</b>

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# Retirement Funds

# Nongovernmental Cost Funds Retirement Funds Balance Sheet

**June 30, 2008**  
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 10	\$ 3	\$ 12
Deposits in Surplus Money Investment Fund .....	461	14,455	2,908
Receivables .....	—	2,987	4,753
Due From Other Funds .....	3	104	51
Due From Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Investments .....	—	2,682	316,982
Fixed Assets .....	—	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 474</b>	<b>\$ 20,231</b>	<b>\$ 324,706</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 297	\$ 76
Due to Other Funds .....	14	108	216
Due to Other Governments .....	—	—	—
Deposits .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Other Liabilities .....	—	537	171
<b>Total Liabilities .....</b>	<b>14</b>	<b>942</b>	<b>463</b>
<b>FUND BALANCE</b>			
Reserved for Employees' Pension Benefits .....	460	19,289	324,243
<b>Total Fund Balance .....</b>	<b>460</b>	<b>19,289</b>	<b>324,243</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 474</b>	<b>\$ 20,231</b>	<b>\$ 324,706</b>

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

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefits Program Fund * (8005)	Teachers' Retirement Fund (0835)	Total
\$ 769	\$ 33,720	\$ —	\$ —	\$ 7,620	\$ 42,134
—	943,654	1,510	—	275,831	1,238,819
18	39,720,439	63	—	4,867,848	44,596,108
13	13,712	—	—	2,443	16,326
—	301	—	—	201,408	201,709
—	1,548	—	—	283	1,831
134,029	292,053,066	—	—	189,887,306	482,394,065
—	389,494	—	—	1,320	390,814
—	—	—	—	—	—
—	9	—	—	—	9
<b>\$ 134,829</b>	<b>\$ 333,155,943</b>	<b>\$ 1,573</b>	<b>\$ —</b>	<b>\$ 195,244,059</b>	<b>\$ 528,881,815</b>
\$ 656	\$ 90,927,993	\$ 1,427	\$ —	\$ 33,728,974	\$ 124,659,423
33	6,902	—	—	141	7,414
—	—	—	—	236	236
—	1	—	—	—	1
—	427	—	—	—	427
—	76,698	—	—	2,799	80,205
<b>689</b>	<b>91,012,021</b>	<b>1,427</b>	<b>—</b>	<b>33,732,150</b>	<b>124,747,706</b>
134,140	242,143,922	146	—	161,511,909	404,134,109
<b>134,140</b>	<b>242,143,922</b>	<b>146</b>	<b>—</b>	<b>161,511,909</b>	<b>404,134,109</b>
<b>\$ 134,829</b>	<b>\$ 333,155,943</b>	<b>\$ 1,573</b>	<b>\$ —</b>	<b>\$ 195,244,059</b>	<b>\$ 528,881,815</b>

# Nongovernmental Cost Funds Retirement Funds Statement of Operations

**Year Ended June 30, 2008**

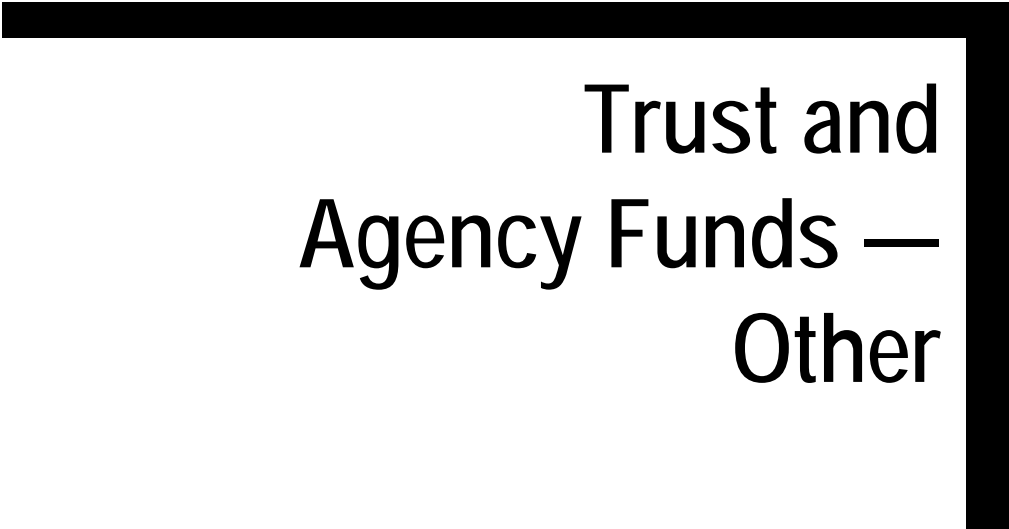
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 356</b>	<b>\$ 9,532</b>	<b>\$ 290,699</b>
<b>ADDITIONS</b>			
Employers Contributions .....	—	12,894	36,761
Income From Investments .....	—	384	(13,392)
Members Contributions .....	—	9,569	13,646
Transfers From Other Funds .....	—	154,139	—
Prior Year Revenue Adjustments .....	—	2,140	34
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	118	—	—
<b>Total Additions .....</b>	<b>118</b>	<b>179,126</b>	<b>37,049</b>
<b>DEDUCTIONS</b>			
Benefits .....	—	—	—
Administrative Expenses .....	14	929	568
Members Contributions Refunded .....	—	136	1,973
Retirement Benefits Paid .....	—	168,304	964
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>14</b>	<b>169,369</b>	<b>3,505</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 460</b>	<b>\$ 19,289</b>	<b>\$ 324,243</b>

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	<b>Total</b>
\$ 142,209	\$ 246,780,793	\$ 273	\$ —	\$ 172,384,642	\$ 419,608,504
—	7,217,042	2,483	1,706	4,082,903	11,353,789
224	(8,175,054)	50	—	(9,642,653)	(17,830,441)
14	3,471,659	—	—	2,511,810	6,006,698
—	—	—	—	—	154,139
—	—	38	—	—	2,212
—	—	—	—	—	—
—	3,915,927	—	—	203,116	4,119,161
<b>238</b>	<b>6,429,574</b>	<b>2,571</b>	<b>1,706</b>	<b>(2,844,824)</b>	<b>3,805,558</b>
—	—	—	—	—	—
377	4,848,932	—	5	100,418	4,951,243
309	182,415	—	—	101,778	286,611
7,621	10,824,626	2,698	1,701	7,821,540	18,827,454
—	—	—	—	—	—
—	(4,789,528)	—	—	3,971	(4,785,557)
—	—	—	—	202	202
—	—	—	—	—	—
<b>8,307</b>	<b>11,066,445</b>	<b>2,698</b>	<b>1,706</b>	<b>8,027,909</b>	<b>19,279,953</b>
\$ 134,140	\$ 242,143,922	\$ 146	\$ —	\$ 161,511,909	\$ 404,134,109

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Trust and  
Agency Funds —  
Other

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

**June 30, 2008**  
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	Annuitants' Health Care Coverage Fund (0833)	Asbestos Abatement Fund (0973)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3,238	\$ 23	\$ 1	\$ 197
Deposits in Surplus Money Investment Fund .....	—	—	143,683	—
Receivables .....	—	—	1,895	—
Due From Other Funds .....	1,595	—	—	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	503,170	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 4,833</b>	<b>\$ 23</b>	<b>\$ 648,749</b>	<b>\$ 197</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 4,999	\$ —
Due to Other Funds .....	4,826	—	111	—
Due to Other Governments .....	4,833	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	23	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>9,659</b>	<b>23</b>	<b>5,110</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	(4,826)	—	643,639	197
<b>Total Fund Balance (Deficit)</b> .....	<b>(4,826)</b>	<b>—</b>	<b>643,639</b>	<b>197</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 4,833</b>	<b>\$ 23</b>	<b>\$ 648,749</b>	<b>\$ 197</b>

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)
\$ 278	\$ 1,692	\$ —	\$ 2	\$ 3,195	\$ 2,083	\$ 2,135
—	—	831	—	—	—	—
—	—	—	—	81	—	—
—	39	17	—	150	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 278</b>	<b>\$ 1,731</b>	<b>\$ 848</b>	<b>\$ 2</b>	<b>\$ 3,426</b>	<b>\$ 2,084</b>	<b>\$ 2,135</b>
\$ —	\$ 71	\$ —	\$ —	\$ 10	\$ 1	\$ 1,468
—	—	5	—	416	72	—
—	—	—	—	—	—	—
—	—	—	—	31	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>—</b>	<b>71</b>	<b>5</b>	<b>—</b>	<b>457</b>	<b>73</b>	<b>1,468</b>
—	—	—	—	—	—	—
278	1,660	843	2	2,969	2,011	667
<b>278</b>	<b>1,660</b>	<b>843</b>	<b>2</b>	<b>2,969</b>	<b>2,011</b>	<b>667</b>
<b>\$ 278</b>	<b>\$ 1,731</b>	<b>\$ 848</b>	<b>\$ 2</b>	<b>\$ 3,426</b>	<b>\$ 2,084</b>	<b>\$ 2,135</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Economic Development Grant and Loan Fund Petroleum Financing Collection Account (8028)	California Farmland Conservancy Program Fund (0867)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 235	\$ 7	\$ 3	\$ 1
Deposits in Surplus Money Investment Fund .....	—	277	355	1,094
Receivables .....	—	—	—	—
Due From Other Funds .....	—	2	3	8
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 235</b>	<b>\$ 286</b>	<b>\$ 361</b>	<b>\$ 1,103</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	268	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>268</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	235	18	361	1,103
<b>Total Fund Balance (Deficit) .....</b>	<b>235</b>	<b>18</b>	<b>361</b>	<b>1,103</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 235</b>	<b>\$ 286</b>	<b>\$ 361</b>	<b>\$ 1,103</b>

California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)
\$ 345	\$ 6	\$ 13	\$ 40	\$ —	\$ 793	\$ 4
—	597	29,732	76,611	65	—	—
—	—	3,331	1,769	—	—	—
10	4	541	655	1	—	—
—	—	—	—	—	—	—
—	6	—	56	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	42	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	532	—	—	—
<b>\$ 355</b>	<b>\$ 613</b>	<b>\$ 33,618</b>	<b>\$ 79,705</b>	<b>\$ 66</b>	<b>\$ 793</b>	<b>\$ 4</b>
\$ —	\$ 17	\$ 4,977	\$ 9,558	\$ —	\$ —	\$ —
345	11	289	455	—	—	—
—	—	—	—	—	—	—
—	—	—	349	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	132	—	—	—	—
<b>345</b>	<b>28</b>	<b>5,398</b>	<b>10,362</b>	<b>—</b>	<b>—</b>	<b>—</b>
—	—	—	—	—	—	—
10	585	28,220	69,343	66	793	4
<b>10</b>	<b>585</b>	<b>28,220</b>	<b>69,343</b>	<b>66</b>	<b>793</b>	<b>4</b>
<b>\$ 355</b>	<b>\$ 613</b>	<b>\$ 33,618</b>	<b>\$ 79,705</b>	<b>\$ 66</b>	<b>\$ 793</b>	<b>\$ 4</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Prostate Cancer Research Fund (8025)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 183	\$ 1	\$ 228
Deposits in Surplus Money Investment Fund .....	5,854	—	59	—
Receivables .....	—	—	1	—
Due From Other Funds .....	89	—	—	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,944</b>	<b>\$ 183</b>	<b>\$ 61</b>	<b>\$ 228</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 436	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	—
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 .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>436</b>	<b>—</b>	<b>1</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	5,508	183	60	228
<b>Total Fund Balance (Deficit) .....</b>	<b>5,508</b>	<b>183</b>	<b>60</b>	<b>228</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,944</b>	<b>\$ 183</b>	<b>\$ 61</b>	<b>\$ 228</b>

California Public School Library Protection Fund (0975)	California Sea Otter Fund (8047)	California Seniors Special Fund (0886)	California Sexual Violence Victim Services Fund (8035)	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)
\$ 1	\$ 494	\$ —	\$ 207	\$ 2	\$ 383	\$ 1
—	—	88	—	9,933	—	49
—	—	48	—	237,687	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1</b>	<b>\$ 494</b>	<b>\$ 136</b>	<b>\$ 207</b>	<b>\$ 247,622</b>	<b>\$ 383</b>	<b>\$ 50</b>
\$ —	\$ —	\$ 9	\$ —	\$ 3,314	\$ —	\$ —
—	100	—	—	4,988	5	—
—	—	—	—	225,981	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>—</b>	<b>100</b>	<b>9</b>	<b>—</b>	<b>234,283</b>	<b>5</b>	<b>—</b>
—	—	—	—	—	—	—
1	394	127	207	13,339	378	50
<b>1</b>	<b>394</b>	<b>127</b>	<b>207</b>	<b>13,339</b>	<b>378</b>	<b>50</b>
<b>\$ 1</b>	<b>\$ 494</b>	<b>\$ 136</b>	<b>\$ 207</b>	<b>\$ 247,622</b>	<b>\$ 383</b>	<b>\$ 50</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 415	\$ —	\$ 1,836,670	\$ 1
Deposits in Surplus Money Investment Fund .....	1,323	11,525	41,725	14
Receivables .....	—	1	188,402	—
Due From Other Funds .....	—	4,967	36,277	—
Due From Other Governments .....	—	—	2,305	—
Prepaid Expenses .....	—	—	6,037	—
Inventory .....	—	—	—	—
Investments .....	—	—	9	—
Advances and Loans Receivable .....	—	—	125,495	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	23	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	25	—
Provision for Long-Term Obligations .....	—	—	786,015	—
Other Assets .....	—	—	1,114	—
<b>Total Assets .....</b>	<b>\$ 1,738</b>	<b>\$ 16,493</b>	<b>\$ 3,024,097</b>	<b>\$ 15</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 105,954	\$ —
Due to Other Funds .....	1	—	546	—
Due to Other Governments .....	—	—	49	—
Advance Collections .....	—	—	297,438	—
Deposits .....	—	—	8,791	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	266	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	266,909	—
Bonds Payable .....	—	—	786,169	—
Other Liabilities .....	—	—	66,645	—
<b>Total Liabilities .....</b>	<b>1</b>	<b>—</b>	<b>1,532,767</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	1,737	16,493	1,491,330	15
<b>Total Fund Balance (Deficit) .....</b>	<b>1,737</b>	<b>16,493</b>	<b>1,491,330</b>	<b>15</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,738</b>	<b>\$ 16,493</b>	<b>\$ 3,024,097</b>	<b>\$ 15</b>



California Veterans Memorial Registry Fund (0621)	Cash for College Fund (8051)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Welfare Services Program Improvement Fund (8023)
\$ 1	\$ —	\$ 2,496	\$ 1	\$ 1	\$ 15,392	\$ 1,292
17	1	—	315	14,088	106,598	—
—	—	—	—	—	18,934	—
—	—	—	2	60,063	842	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 18</u>	<u>\$ 1</u>	<u>\$ 2,496</u>	<u>\$ 318</u>	<u>\$ 74,152</u>	<u>\$ 141,766</u>	<u>\$ 1,292</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 11,805	\$ 1,054
—	—	—	—	69,602	58,345	—
—	—	—	—	3,916	3,675	174
—	—	—	—	—	—	—
—	—	—	—	—	59,980	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	73,518	133,805	1,228
—	—	—	—	—	—	—
18	1	2,496	318	634	7,961	64
<u>18</u>	<u>1</u>	<u>2,496</u>	<u>318</u>	<u>634</u>	<u>7,961</u>	<u>64</u>
<u>\$ 18</u>	<u>\$ 1</u>	<u>\$ 2,496</u>	<u>\$ 318</u>	<u>\$ 74,152</u>	<u>\$ 141,766</u>	<u>\$ 1,292</u>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 8	\$ —	\$ 811	\$ —
Deposits in Surplus Money Investment Fund .....	8,206	5,260	—	257,877
Receivables .....	—	—	—	—
Due From Other Funds .....	64	41	—	1,850
Due From Other Governments .....	—	—	225	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 8,278</b>	<b>\$ 5,301</b>	<b>\$ 1,036</b>	<b>\$ 259,727</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 1,359	\$ 5	\$ —	\$ —
Due to Other Funds .....	28	28	—	821
Due to Other Governments .....	354	46	—	1,029
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	257,877
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>1,741</b>	<b>79</b>	<b>—</b>	<b>259,727</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	6,537	5,222	1,036	—
<b>Total Fund Balance (Deficit) .....</b>	<b>6,537</b>	<b>5,222</b>	<b>1,036</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 8,278</b>	<b>\$ 5,301</b>	<b>\$ 1,036</b>	<b>\$ 259,727</b>

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

<u>County Health Services Fund</u>						
County Health Initiative Matching Fund (3055)	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)	Local Health Capital Expenditure Account * (0900)	Deferred Compensation Plan Fund (0915)	DMV Local Agency Collection Fund (0877)
\$ 133	\$ —	\$ 1	\$ 673	\$ —	\$ 63	\$ 17,325
—	9,460	2,519	57,995	—	10,592	—
—	—	—	—	—	5,377	—
—	38,029	13	17,924	—	296	46,233
1,694	—	—	—	—	7	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	6,934,945	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,827</b>	<b>47,489</b>	<b>2,533</b>	<b>76,592</b>	<b>—</b>	<b>6,951,280</b>	<b>63,558</b>
\$ 7	\$ —	\$ 247	\$ 122	\$ —	\$ 2,442	\$ 2,659
8	—	1	652	—	725	15,742
1,309	38,967	—	17,350	—	—	45,139
2	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	62	—
<b>1,326</b>	<b>38,967</b>	<b>248</b>	<b>18,124</b>	<b>—</b>	<b>3,229</b>	<b>63,540</b>
—	—	—	—	—	—	—
501	8,522	2,285	58,468	—	6,948,051	18
<b>501</b>	<b>8,522</b>	<b>2,285</b>	<b>58,468</b>	<b>—</b>	<b>6,948,051</b>	<b>18</b>
<b>1,827</b>	<b>47,489</b>	<b>2,533</b>	<b>76,592</b>	<b>—</b>	<b>6,951,280</b>	<b>63,558</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Distressed Hospital Fund (8033)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ 2	\$ 1
Deposits in Surplus Money Investment Fund .....	6,113	1,847	4,626	11,425
Receivables .....	—	185	6	—
Due From Other Funds .....	134	13	39	76,876
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	5	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 6,247</b>	<b>\$ 2,046</b>	<b>\$ 4,678</b>	<b>\$ 88,302</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 156	\$ 72,702
Due to Other Funds .....	—	—	23	74
Due to Other Governments .....	—	1,918	—	9,388
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	54	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>1,918</b>	<b>233</b>	<b>82,164</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	6,247	128	4,445	6,138
<b>Total Fund Balance (Deficit) .....</b>	<b>6,247</b>	<b>128</b>	<b>4,445</b>	<b>6,138</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 6,247</b>	<b>\$ 2,046</b>	<b>\$ 4,678</b>	<b>\$ 88,302</b>

Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fair and Exposition Fund <u>Fund</u> California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
\$ —	\$ 1	\$ 560	\$ —	\$ 643	\$ 1	\$ 995
30,176	1,395	—	136	—	9,525	2
—	—	—	—	—	—	—
184	11	—	1	—	78	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 30,360</b>	<b>\$ 1,407</b>	<b>\$ 560</b>	<b>\$ 137</b>	<b>\$ 643</b>	<b>\$ 9,604</b>	<b>\$ 997</b>
\$ —	\$ —	\$ 77	\$ —	\$ 643	\$ 618	\$ —
—	—	155	—	—	78	236
—	—	—	—	—	—	—
—	—	—	—	—	—	609
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	149
—	—	<b>232</b>	—	<b>643</b>	<b>696</b>	<b>994</b>
—	—	—	—	—	—	—
30,360	1,407	328	137	—	8,908	3
<b>30,360</b>	<b>1,407</b>	<b>328</b>	<b>137</b>	<b>—</b>	<b>8,908</b>	<b>3</b>
<b>\$ 30,360</b>	<b>\$ 1,407</b>	<b>\$ 560</b>	<b>\$ 137</b>	<b>\$ 643</b>	<b>\$ 9,604</b>	<b>\$ 997</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund (0912)	Health Professions Education Fund	
			Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 2,513	\$ 1	\$ 4	\$ 1
Deposits in Surplus Money Investment Fund .....	—	—	2,129	2,887
Receivables .....	—	—	—	4
Due From Other Funds .....	—	399	17	55
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	11,646	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,513</b>	<b>\$ 12,046</b>	<b>\$ 2,150</b>	<b>\$ 2,947</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 347	\$ 610	\$ 2,646
Due to Other Funds .....	—	7,607	106	2
Due to Other Governments .....	—	4,092	—	—
Advance Collections .....	—	—	587	6
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>12,046</b>	<b>1,303</b>	<b>2,654</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	2,513	—	847	293
<b>Total Fund Balance (Deficit) .....</b>	<b>2,513</b>	<b>—</b>	<b>847</b>	<b>293</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,513</b>	<b>\$ 12,046</b>	<b>\$ 2,150</b>	<b>\$ 2,947</b>

Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)
\$ 12,928	\$ 9,583	\$ —	\$ 89	\$ 23	\$ 674	\$ 9,828
—	—	6,884	55,242	—	29,354	—
400	—	13,483	2,211	—	5,041	30
90,586	—	6	766,878	—	248	15
—	—	—	17	—	—	—
35	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	45,137	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 103,949</b>	<b>\$ 9,583</b>	<b>\$ 65,510</b>	<b>\$ 824,437</b>	<b>\$ 23</b>	<b>\$ 35,317</b>	<b>\$ 9,873</b>
\$ 95,956	\$ 785	\$ —	\$ 748,133	\$ —	\$ 19,250	\$ 276
35	22	—	2,417	—	—	272
—	5,255	—	26,202	—	—	—
1,001	—	—	—	—	—	—
—	—	—	—	—	—	4,798
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	3	—	—	—
<b>96,992</b>	<b>6,062</b>	<b>—</b>	<b>776,755</b>	<b>—</b>	<b>19,250</b>	<b>5,346</b>
—	—	—	—	—	—	—
6,957	3,521	65,510	47,682	23	16,067	4,527
<b>6,957</b>	<b>3,521</b>	<b>65,510</b>	<b>47,682</b>	<b>23</b>	<b>16,067</b>	<b>4,527</b>
<b>\$ 103,949</b>	<b>\$ 9,583</b>	<b>\$ 65,510</b>	<b>\$ 824,437</b>	<b>\$ 23</b>	<b>\$ 35,317</b>	<b>\$ 9,873</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	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)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1,314	\$ 5,887	\$ 129	\$ —
Deposits in Surplus Money Investment Fund .....	11,167	—	29,983	69
Receivables .....	6	2,615	—	—
Due From Other Funds .....	1,621	52,617	235	1
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	25	—	—	—
Inventory .....	3,652	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	2,984	—	—	—
Investment in General Fixed Assets .....	(2,984)	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 17,785</b>	<b>\$ 61,119</b>	<b>\$ 30,347</b>	<b>\$ 70</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 3,209	\$ 34,406	\$ 4,005	\$ —
Due to Other Funds .....	140	75	31	—
Due to Other Governments .....	—	22,199	—	—
Advance Collections .....	546	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>3,895</b>	<b>56,680</b>	<b>4,036</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	13,890	4,439	26,311	70
<b>Total Fund Balance (Deficit) .....</b>	<b>13,890</b>	<b>4,439</b>	<b>26,311</b>	<b>70</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 17,785</b>	<b>\$ 61,119</b>	<b>\$ 30,347</b>	<b>\$ 70</b>

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



Lighting Device Fund * (0850)	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)	Local Public Safety Fund <u>Public Safety Account</u> (0969)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)
\$ —	\$ 2	\$ 20	\$ 25,160,914	\$ 220,923	\$ —	\$ 1
—	219,098	—	—	—	732	60,518
—	—	—	—	—	—	—
—	1,695	—	195,341	278,110	11	496
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ —</b>	<b>\$ 220,795</b>	<b>\$ 20</b>	<b>\$ 25,356,255</b>	<b>\$ 499,033</b>	<b>\$ 743</b>	<b>\$ 61,015</b>
\$ —	\$ 629	\$ —	\$ —	\$ —	\$ 4	\$ —
—	—	—	425	499,033	6	—
—	—	—	194,917	—	—	5,638
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>—</b>	<b>629</b>	<b>—</b>	<b>195,342</b>	<b>499,033</b>	<b>10</b>	<b>5,638</b>
—	—	—	—	—	—	—
—	220,166	20	25,160,913	—	733	55,377
—	<b>220,166</b>	<b>20</b>	<b>25,160,913</b>	<b>—</b>	<b>733</b>	<b>55,377</b>
<b>\$ —</b>	<b>\$ 220,795</b>	<b>\$ 20</b>	<b>\$ 25,356,255</b>	<b>\$ 499,033</b>	<b>\$ 743</b>	<b>\$ 61,015</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund Institution for Mental Disease Account (0873)	State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	302	3	51,242	19,698
Receivables .....	—	—	—	—
Due From Other Funds .....	3	—	301	119
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 305</b>	<b>\$ 4</b>	<b>\$ 51,543</b>	<b>\$ 19,817</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	8,000
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,000</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	305	4	51,543	11,817
<b>Total Fund Balance (Deficit) .....</b>	<b>305</b>	<b>4</b>	<b>51,543</b>	<b>11,817</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 305</b>	<b>\$ 4</b>	<b>\$ 51,543</b>	<b>\$ 19,817</b>

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

Milk Producers Security Trust Fund (0827)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)
\$ 1	\$ 3,230,639	\$ 1	\$ 3,042	\$ 2,000	\$ —	\$ —
49,824	—	—	—	169,836	—	587
—	36,432	—	—	—	—	—
383	720	—	—	1,272	—	5
—	—	—	—	—	—	—
—	43	—	—	—	—	—
—	3,033,643	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	41,445,953	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 50,208</b>	<b>\$ 47,747,430</b>	<b>\$ 1</b>	<b>\$ 3,042</b>	<b>\$ 173,108</b>	<b>\$ —</b>	<b>\$ 592</b>
\$ —	\$ 28,213	\$ —	\$ 20	\$ —	\$ —	\$ —
—	2,739	—	—	—	—	—
—	99	—	—	—	—	—
—	33,708	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,030,244	—	—	—	—	—
—	<b>3,095,003</b>	—	<b>20</b>	—	—	—
—	44,652,427	—	—	—	—	—
50,208	—	1	3,022	173,108	—	592
<b>50,208</b>	<b>44,652,427</b>	<b>1</b>	<b>3,022</b>	<b>173,108</b>	<b>—</b>	<b>592</b>
<b>\$ 50,208</b>	<b>\$ 47,747,430</b>	<b>\$ 1</b>	<b>\$ 3,042</b>	<b>\$ 173,108</b>	<b>\$ —</b>	<b>\$ 592</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Public Awards Fund (0846)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 328	\$ —	\$ —	\$ 2
Deposits in Surplus Money Investment Fund .....	20,238	30,999	6,840	—
Receivables .....	59	4	—	—
Due From Other Funds .....	156	336	48	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
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 .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 20,781</b>	<b>\$ 31,347</b>	<b>\$ 6,888</b>	<b>\$ 2</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 6,260	\$ 667	\$ 3,765	\$ —
Due to Other Funds .....	20	2	12	—
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 .....	—	130	—	—
<b>Total Liabilities .....</b>	<b>6,280</b>	<b>799</b>	<b>3,777</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	14,501	30,548	3,111	2
<b>Total Fund Balance (Deficit) .....</b>	<b>14,501</b>	<b>30,548</b>	<b>3,111</b>	<b>2</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 20,781</b>	<b>\$ 31,347</b>	<b>\$ 6,888</b>	<b>\$ 2</b>

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

Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection from Indoor Mold Hazards Fund * (8015)	Ratepayer Relief Fund (3061)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)
\$ 119	\$ 15	\$ —	\$ —	\$ 702	\$ 166,283	\$ 661
311,654	328,341	—	29,662	—	5,572	28,007
150,438	22,683	—	—	—	—	47
2,458	93,946	—	1,367	—	1,451	229
11,042	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,982	374,478	—	—	—	7,697,770	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 481,693</b>	<b>\$ 819,463</b>	<b>\$ —</b>	<b>\$ 31,029</b>	<b>\$ 702</b>	<b>\$ 7,871,076</b>	<b>\$ 28,944</b>
\$ 292,412	\$ 218,869	\$ —	\$ 1,241	\$ —	\$ —	\$ 1,378
133,134	1,330	—	—	—	—	27
—	—	—	—	550	—	33
1,903	—	—	—	—	—	—
—	—	—	—	—	15,000	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
39,668	—	—	—	—	151,250	—
<b>467,117</b>	<b>220,199</b>	<b>—</b>	<b>1,241</b>	<b>550</b>	<b>166,250</b>	<b>1,438</b>
—	—	—	—	—	—	—
14,576	599,264	—	29,788	152	7,704,826	27,506
<b>14,576</b>	<b>599,264</b>	<b>—</b>	<b>29,788</b>	<b>152</b>	<b>7,704,826</b>	<b>27,506</b>
<b>\$ 481,693</b>	<b>\$ 819,463</b>	<b>\$ —</b>	<b>\$ 31,029</b>	<b>\$ 702</b>	<b>\$ 7,871,076</b>	<b>\$ 28,944</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 3	\$ 1	\$ 17,956
Deposits in Surplus Money Investment Fund .....	203	—	24,028	—
Receivables .....	33	—	—	—
Due From Other Funds .....	2	—	1,717	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	137,405	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	1,082	—
<b>Total Assets .....</b>	<b>\$ 238</b>	<b>\$ 3</b>	<b>\$ 164,233</b>	<b>\$ 17,956</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 1	\$ —	\$ —	\$ 108
Due to Other Funds .....	—	—	—	8,471
Due to Other Governments .....	—	—	—	5
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	149,047	—
Other Liabilities .....	—	—	1,198	—
<b>Total Liabilities .....</b>	<b>1</b>	<b>—</b>	<b>150,245</b>	<b>8,584</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	237	3	13,988	9,372
<b>Total Fund Balance (Deficit) .....</b>	<b>237</b>	<b>3</b>	<b>13,988</b>	<b>9,372</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 238</b>	<b>\$ 3</b>	<b>\$ 164,233</b>	<b>\$ 17,956</b>

Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)
\$ 151	\$ 2	\$ —	\$ —	\$ —	\$ 1	\$ 248,989
—	4,487	178,918	1,986	17	9,914	1,180,837
—	236	254	—	—	—	287,376
229	39	1,438	362,212	—	78	1,230,893
—	—	5,588	—	—	—	74,606
—	—	—	—	—	—	—
—	—	—	—	—	—	28
—	—	—	—	—	—	—
—	—	—	—	—	—	—
14,990	—	13	—	—	—	33
(14,990)	—	(13)	—	—	—	(33)
—	—	—	—	—	—	11
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 380</b>	<b>\$ 4,764</b>	<b>\$ 186,198</b>	<b>\$ 364,198</b>	<b>\$ 17</b>	<b>\$ 9,993</b>	<b>\$ 3,022,740</b>
\$ 25	\$ 173	\$ —	\$ 18,865	\$ —	\$ 3,125	\$ 41,259
14	182	14,160	290,685	—	38	753,815
229	—	—	52,619	—	—	674,242
—	—	—	—	—	—	10,600
—	—	—	—	—	—	225,441
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	74	75	—	—	—	3
<b>268</b>	<b>429</b>	<b>14,235</b>	<b>362,169</b>	<b>—</b>	<b>3,163</b>	<b>1,705,360</b>
—	—	—	—	—	—	—
112	4,335	171,963	2,029	17	6,830	1,317,380
<b>112</b>	<b>4,335</b>	<b>171,963</b>	<b>2,029</b>	<b>17</b>	<b>6,830</b>	<b>1,317,380</b>
<b>\$ 380</b>	<b>\$ 4,764</b>	<b>\$ 186,198</b>	<b>\$ 364,198</b>	<b>\$ 17</b>	<b>\$ 9,993</b>	<b>\$ 3,022,740</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 642	\$ 57,067	\$ 305
Deposits in Surplus Money Investment Fund .....	7,645	—	—	12,945
Receivables .....	—	—	—	—
Due From Other Funds .....	56	—	21	100
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	168	—
Investment in General Fixed Assets .....	—	—	(168)	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 7,701</b>	<b>\$ 642</b>	<b>\$ 57,088</b>	<b>\$ 13,350</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 6	\$ —	\$ 7,528	\$ 888
Due to Other Funds .....	318	—	229	187
Due to Other Governments .....	400	—	49,331	83
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>724</b>	<b>—</b>	<b>57,088</b>	<b>1,158</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	6,977	642	—	12,192
<b>Total Fund Balance (Deficit) .....</b>	<b>6,977</b>	<b>642</b>	<b>—</b>	<b>12,192</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 7,701</b>	<b>\$ 642</b>	<b>\$ 57,088</b>	<b>\$ 13,350</b>



State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	State Transportation Fund Motor Vehicle Account Donate Life California Trust Subaccount (8038)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)
\$ 1	\$ —	\$ 24,212	\$ 5,641	\$ 1	\$ 1	\$ 1
571	—	—	—	3	3,493	7,390
4,404	31,855	—	—	—	—	—
—	—	1,987	—	151	27	57
—	—	579	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
348,286	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 353,262</b>	<b>\$ 31,855</b>	<b>\$ 26,778</b>	<b>\$ 5,641</b>	<b>\$ 155</b>	<b>\$ 3,521</b>	<b>\$ 7,448</b>
\$ 433	\$ —	\$ 19,777	\$ —	\$ —	\$ —	\$ —
—	31,992	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13	—	—	—	—	—	—
<b>446</b>	<b>31,992</b>	<b>19,777</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
—	—	—	—	—	—	—
352,816	(137)	7,001	5,641	155	3,521	7,448
<b>352,816</b>	<b>(137)</b>	<b>7,001</b>	<b>5,641</b>	<b>155</b>	<b>3,521</b>	<b>7,448</b>
<b>\$ 353,262</b>	<b>\$ 31,855</b>	<b>\$ 26,778</b>	<b>\$ 5,641</b>	<b>\$ 155</b>	<b>\$ 3,521</b>	<b>\$ 7,448</b>

(Continued)

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

**June 30, 2008**  
(Amounts in thousands)

	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 7	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	13,065	1,020	442	411
Receivables .....	6,759	—	65	—
Due From Other Funds .....	41,654	8	—	245
Due From Other Governments .....	9,335	—	—	—
Prepaid Expenses .....	40,000	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	21,082	—
Advances and Loans Receivable .....	(40,000)	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	2,867	—	—	—
Investment in General Fixed Assets .....	(2,867)	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 70,813</b>	<b>\$ 1,035</b>	<b>\$ 21,589</b>	<b>\$ 656</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 15,877	\$ 212	\$ 42	\$ 1
Due to Other Funds .....	2,325	—	—	8
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 .....	166	—	(4)	—
<b>Total Liabilities .....</b>	<b>18,368</b>	<b>212</b>	<b>38</b>	<b>9</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	52,445	823	21,551	647
<b>Total Fund Balance (Deficit) .....</b>	<b>52,445</b>	<b>823</b>	<b>21,551</b>	<b>647</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 70,813</b>	<b>\$ 1,035</b>	<b>\$ 21,589</b>	<b>\$ 656</b>

\* 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, 2008**  
(Amounts in thousands)

	Veteran's Quality of Life Fund (8037)	Vision Care Program for State Annuitants Fund (8049)	Voluntary Alliance Uniting Employers Fund ** (0957)	Volunteer Firefighters' Length of Service Award Fund * (0962)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 190	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	205	—	—
Receivables .....	—	—	—	—
Due From Other Funds .....	—	2	—	—
Due From Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Interfund Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 190</b>	<b>\$ 208</b>	<b>\$ —</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 1	\$ —	\$ —
Due to Other Funds .....	—	73	—	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances From Other Funds .....	—	—	—	—
Interfund Loans Payable .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>74</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	190	134	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>190</b>	<b>134</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 190</b>	<b>\$ 208</b>	<b>\$ —</b>	<b>\$ —</b>

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

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

WIC Manufacturer Rebate Fund (3023)	<u>Total</u>
\$ 23	\$ 31,473,003
9,265	3,795,755
58,974	1,097,208
132	3,657,288
—	105,398
—	57,805
—	3,695
—	18,919,393
—	268,037
—	—
—	21,134
—	(21,055)
—	41,445,989
—	786,015
—	2,728
<u>\$ 68,394</u>	<u>\$ 101,612,393</u>
\$ 37,473	\$ 1,912,823
—	2,456,762
—	1,390,022
—	347,049
—	571,910
—	—
—	266
—	—
—	266,909
—	935,216
—	3,289,912
<u>37,473</u>	<u>11,170,869</u>
—	44,652,427
30,921	45,789,097
<u>30,921</u>	<u>90,441,524</u>
<u>\$ 68,394</u>	<u>\$ 101,612,393</u>

(Concluded)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund * (8009)	Annuitants' Health Care Coverage Fund (0833)	Asbestos Abatement Fund (0973)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	\$ —	\$ —	\$ 11,440	\$ 197
<b>ADDITIONS</b>				
Operating Income .....	18,406	—	(1)	—
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	(21,877)	—
Receipts From Depositors .....	—	—	655,031	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	4,752	—	—	—
Other Additions .....	—	—	879	—
<b>Total Additions .....</b>	<b>23,158</b>	<b>—</b>	<b>634,032</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	27,984	—	1,833	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>27,984</b>	<b>—</b>	<b>1,833</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ (4,826)</b>	<b>\$ —</b>	<b>\$ 643,639</b>	<b>\$ 197</b>

\* 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)
\$ 278	\$ 968	\$ 780	\$ 2	\$ 1,049	\$ 1,647	\$ 955
—	676	83	—	150	504	595
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,735	—	—
—	—	—	—	—	—	—
—	676	83	—	2,885	504	595
—	(16)	20	—	991	140	785
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(26)	—	98
—	—	—	—	—	—	—
—	(16)	20	—	965	140	883
\$ 278	\$ 1,660	\$ 843	\$ 2	\$ 2,969	\$ 2,011	\$ 667

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Economic Development Grant and Loan Fund Petroleum Financing Collection Account (8028)	California Farmland Conservancy Program Fund (0867)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 214</b>	<b>\$ (3)</b>	<b>\$ 282</b>	<b>\$ 1,056</b>
<b>ADDITIONS</b>				
Operating Income .....	—	12	79	47
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	21	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	1,390
<b>Total Additions .....</b>	<b>21</b>	<b>12</b>	<b>79</b>	<b>1,437</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	(9)	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	1,390
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>(9)</b>	<b>—</b>	<b>1,390</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 235</b>	<b>\$ 18</b>	<b>\$ 361</b>	<b>\$ 1,103</b>



California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)
\$ 324	\$ 492	\$ 37,265	\$ 69,383	\$ 63	\$ 577	\$ 4
660	315	3,934	20,548	3	(1)	—
—	—	—	—	—	—	—
—	—	—	3,189	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	306	—
—	—	—	—	—	—	—
—	8	—	—	—	—	—
—	—	3,523	—	—	—	—
<b>660</b>	<b>323</b>	<b>7,457</b>	<b>23,737</b>	<b>3</b>	<b>305</b>	<b>—</b>
974	230	2,190	23,777	—	89	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	14,312	—	—	—	—
<b>974</b>	<b>230</b>	<b>16,502</b>	<b>23,777</b>	<b>—</b>	<b>89</b>	<b>—</b>
<b>\$ 10</b>	<b>\$ 585</b>	<b>\$ 28,220</b>	<b>\$ 69,343</b>	<b>\$ 66</b>	<b>\$ 793</b>	<b>\$ 4</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Prostate Cancer Research Fund (8025)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 4,328</b>	<b>\$ 171</b>	<b>\$ 43</b>	<b>\$ 229</b>
<b>ADDITIONS</b>				
Operating Income .....	1,933	182	17	—
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	250	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>2,183</b>	<b>182</b>	<b>17</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	1,003	170	—	1
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>1,003</b>	<b>170</b>	<b>—</b>	<b>1</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 5,508</b>	<b>\$ 183</b>	<b>\$ 60</b>	<b>\$ 228</b>

California Public School Library Protection Fund (0975)	California Sea Otter Fund (8047)	California Seniors Special Fund (0886)	California Sexual Violence Victim Services Fund (8035)	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)
\$ 1	\$ 205	\$ 136	\$ 350	\$ 9,840	\$ 280	\$ 48
—	—	55	1	306	1	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	289	—	31	1,113,006	136	—
—	—	—	—	129	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	<b>289</b>	<b>55</b>	<b>32</b>	<b>1,113,441</b>	<b>137</b>	<b>2</b>
—	100	64	175	1,066,988	39	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	42,954	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	<b>100</b>	<b>64</b>	<b>175</b>	<b>1,109,942</b>	<b>39</b>	<b>—</b>
<b>\$ 1</b>	<b>\$ 394</b>	<b>\$ 127</b>	<b>\$ 207</b>	<b>\$ 13,339</b>	<b>\$ 378</b>	<b>\$ 50</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 3,538</b>	<b>\$ 26,146</b>	<b>\$ 1,228,575</b>	<b>\$ 58</b>
<b>ADDITIONS</b>				
Operating Income .....	148	1	3,171,383	2
Receipts From Federal Government .....	—	—	1,003,493	—
Income From Investments .....	—	—	94,240	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	644	42,835	130,298	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	184	—
<b>Total Additions .....</b>	<b>792</b>	<b>42,836</b>	<b>4,399,598</b>	<b>2</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	2,031	9	3,966,636	45
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	562	52,458	139,993	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	22	12,180	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	18,034	—
<b>Total Deductions .....</b>	<b>2,593</b>	<b>52,489</b>	<b>4,136,843</b>	<b>45</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 1,737</b>	<b>\$ 16,493</b>	<b>\$ 1,491,330</b>	<b>\$ 15</b>

California Veterans Memorial Registry Fund (0621)	Cash For College Fund (8051)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Welfare Services Program Improvement Fund (8023)
\$ 23	\$ —	\$ 2,030	\$ 304	\$ (366)	\$ 4,427	\$ 199
1	1	466	14	249,706	5,542	1,467
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1</u>	<u>1</u>	<u>466</u>	<u>14</u>	<u>249,706</u>	<u>5,542</u>	<u>1,467</u>
6	—	—	—	248,706	2,008	1,643
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(41)
—	—	—	—	—	—	—
<u>6</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>248,706</u>	<u>2,008</u>	<u>1,602</u>
<u>\$ 18</u>	<u>\$ 1</u>	<u>\$ 2,496</u>	<u>\$ 318</u>	<u>\$ 634</u>	<u>\$ 7,961</u>	<u>\$ 64</u>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 6,838</b>	<b>\$ 5,123</b>	<b>\$ 723</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	766	227	—	6,892
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	1,850
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	3
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	317	—
<b>Total Additions .....</b>	<b>766</b>	<b>227</b>	<b>317</b>	<b>8,745</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	1,067	128	4	11,676
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	(2,931)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>1,067</b>	<b>128</b>	<b>4</b>	<b>8,745</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 6,537</b>	<b>\$ 5,222</b>	<b>\$ 1,036</b>	<b>\$ —</b>

County Health Initiative Matching Fund (3055)	County Health Services Fund					
	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)	Local Health Capital Expenditure Account (0900)	Deferred Compensation Plan Fund (0915)	DMV Local Agency Collection Fund (0877)
\$ —	\$ 4,147	\$ 1,894	\$ 75,741	\$ 749	\$ 7,163,120	\$ 82
(307)	42,766	81	350,162	28	151,414	386,722
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,157	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>(307)</b>	<b>42,766</b>	<b>1,238</b>	<b>350,162</b>	<b>28</b>	<b>151,414</b>	<b>386,722</b>
(808)	38,391	847	367,435	—	366,483	402,080
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	777	—	—
—	—	—	—	—	—	(15,294)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>(808)</b>	<b>38,391</b>	<b>847</b>	<b>367,435</b>	<b>777</b>	<b>366,483</b>	<b>386,786</b>
\$ 501	\$ 8,522	\$ 2,285	\$ 58,468	\$ —	\$ 6,948,051	\$ 18

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Distressed Hospital Fund (8033)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 14,674</b>	<b>\$ 93</b>	<b>\$ 5,034</b>	<b>\$ 4,569</b>
<b>ADDITIONS</b>				
Operating Income .....	624	1,093	794	596
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	87	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	16,074	—	—	—
Prior Year Revenue Adjustments .....	—	(3)	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	1,203
<b>Total Additions .....</b>	<b>16,698</b>	<b>1,177</b>	<b>794</b>	<b>1,799</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	25,125	1,918	1,383	230
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	(776)	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>25,125</b>	<b>1,142</b>	<b>1,383</b>	<b>230</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 6,247</b>	<b>\$ 128</b>	<b>\$ 4,445</b>	<b>\$ 6,138</b>



Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fair and Exposition Fund California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
\$ 44,810	\$ 3,660	\$ 121	\$ 497	\$ —	\$ 7,101	\$ 3
1,393	1	362	144	2,445	21,478	253
—	—	—	—	—	—	—
—	133	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,393</u>	<u>134</u>	<u>362</u>	<u>144</u>	<u>2,445</u>	<u>21,478</u>	<u>253</u>
—	2,387	155	504	2,445	19,671	253
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15,843	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>15,843</u>	<u>2,387</u>	<u>155</u>	<u>504</u>	<u>2,445</u>	<u>19,671</u>	<u>253</u>
<u>\$ 30,360</u>	<u>\$ 1,407</u>	<u>\$ 328</u>	<u>\$ 137</u>	<u>\$ —</u>	<u>\$ 8,908</u>	<u>\$ 3</u>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund (0912)	Health Professions Education Fund	
			Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 2,513</b>	<b>\$ —</b>	<b>\$ 1,008</b>	<b>\$ 945</b>
<b>ADDITIONS</b>				
Operating Income .....	—	35,756,817	621	344
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	26	—
<b>Total Additions .....</b>	<b>—</b>	<b>35,756,817</b>	<b>647</b>	<b>344</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	35,756,817	808	996
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>35,756,817</b>	<b>808</b>	<b>996</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 2,513</b>	<b>\$ —</b>	<b>\$ 847</b>	<b>\$ 293</b>

Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)
\$ 7,009	\$ 3,133	\$ 57,743	\$ 38,562	\$ 23	\$ 12,126	\$ 1,666
1,503,353	—	31	11,878	—	34,741	6,827
—	—	—	—	—	—	—
—	—	8,305	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	46,200	—
—	—	—	—	—	—	—
—	—	—	2,537	—	—	—
<b>1,503,353</b>	<b>—</b>	<b>8,336</b>	<b>14,415</b>	<b>—</b>	<b>80,941</b>	<b>6,827</b>
1,503,405	(388)	569	2,619	—	77,000	3,966
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	13	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2,663	—	—	—
<b>1,503,405</b>	<b>(388)</b>	<b>569</b>	<b>5,295</b>	<b>—</b>	<b>77,000</b>	<b>3,966</b>
<b>\$ 6,957</b>	<b>\$ 3,521</b>	<b>\$ 65,510</b>	<b>\$ 47,682</b>	<b>\$ 23</b>	<b>\$ 16,067</b>	<b>\$ 4,527</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	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)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 16,153</b>	<b>\$ 4,437</b>	<b>\$ 25,383</b>	<b>\$ 107</b>
<b>ADDITIONS</b>				
Operating Income .....	48,512	3,204	2,176	4
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>48,512</b>	<b>3,204</b>	<b>2,176</b>	<b>4</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	50,775	3,152	1,248	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	41
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	50	—	—
<b>Total Deductions .....</b>	<b>50,775</b>	<b>3,202</b>	<b>1,248</b>	<b>41</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 13,890</b>	<b>\$ 4,439</b>	<b>\$ 26,311</b>	<b>\$ 70</b>

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

Lighting Device Fund * (0850)	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)	Local Public Safety Fund Public Safety Account (0969)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)
\$ —	\$ 155,837	\$ 20	\$ 19,736,258	\$ —	\$ 1,089	\$ 53,235
—	—	—	(1)	—	168	479,660
—	8,536	—	935,886	—	—	—
—	155,871	—	32,477,792	—	—	—
—	—	—	—	—	—	—
—	21	—	—	2,803,588	—	—
—	—	—	(4)	—	—	—
—	—	—	—	—	—	—
—	164,428	—	33,413,673	2,803,588	168	479,660
—	—	—	935,886	2,803,588	524	477,518
—	100,099	—	27,053,132	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	100,099	—	27,989,018	2,803,588	524	477,518
\$ —	\$ 220,166	\$ 20	\$ 25,160,913	\$ —	\$ 733	\$ 55,377

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund Institution for Mental Disease Account (0873)	State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 465</b>	<b>\$ 3</b>	<b>\$ 35,127</b>	<b>\$ 8,726</b>
<b>ADDITIONS</b>				
Operating Income .....	20	1	78,672	65,102
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>20</b>	<b>1</b>	<b>78,672</b>	<b>65,102</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	—	62,256	62,011
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	180	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>180</b>	<b>—</b>	<b>62,256</b>	<b>62,011</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 305</b>	<b>\$ 4</b>	<b>\$ 51,543</b>	<b>\$ 11,817</b>

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

Milk Producers Security Trust Fund (0827)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)
\$ 48,181	\$ 44,613,813	\$ 1	\$ 2,994	\$ 142,651	\$ —	\$ 574
2,122	106,874	—	—	30,457	—	26
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	15,787,090	—	—	—	—	—
—	350,115	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	7,376	—	—	—	—	—
<u>2,122</u>	<u>16,251,455</u>	<u>—</u>	<u>—</u>	<u>30,457</u>	<u>—</u>	<u>26</u>
95	16,147	—	(28)	—	—	8
—	14,801,387	—	—	—	—	—
—	555,308	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	610,284	—	—	—	—	—
—	229,715	—	—	—	—	—
<u>95</u>	<u>16,212,841</u>	<u>—</u>	<u>(28)</u>	<u>—</u>	<u>—</u>	<u>8</u>
<u>\$ 50,208</u>	<u>\$ 44,652,427</u>	<u>\$ 1</u>	<u>\$ 3,022</u>	<u>\$ 173,108</u>	<u>\$ —</u>	<u>\$ 592</u>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Public Awards Fund (0846)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 15,318</b>	<b>\$ 35,265</b>	<b>\$ 1,709</b>	<b>\$ 2</b>
<b>ADDITIONS</b>				
Operating Income .....	1,826	2,448	403	—
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	5,765	—	3,886	—
<b>Total Additions .....</b>	<b>7,591</b>	<b>2,448</b>	<b>4,289</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	4,896	7,015	2,771	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	150	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	3,512	—	116	—
<b>Total Deductions .....</b>	<b>8,408</b>	<b>7,165</b>	<b>2,887</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 14,501</b>	<b>\$ 30,548</b>	<b>\$ 3,111</b>	<b>\$ 2</b>

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



Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection from Indoor Mold Hazards Fund * (8015)	Ratepayer Relief Fund (3061)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)
\$ 11,613	\$ 452,690	\$ —	\$ 25,340	\$ 314	\$ 8,005,368	\$ 26,491
14,920	1,509,064	—	7,780	404	350,506	2,582
—	—	—	—	—	—	—
8,037	34,579	—	1,153	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,999	(4,110)	—	75	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	5,645,123	247
<b>25,956</b>	<b>1,539,533</b>	<b>—</b>	<b>9,008</b>	<b>404</b>	<b>5,995,629</b>	<b>2,829</b>
22,993	1,392,959	—	4,947	566	6,296,171	3,919
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(387)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(2,105)
<b>22,993</b>	<b>1,392,959</b>	<b>—</b>	<b>4,560</b>	<b>566</b>	<b>6,296,171</b>	<b>1,814</b>
<b>\$ 14,576</b>	<b>\$ 599,264</b>	<b>\$ —</b>	<b>\$ 29,788</b>	<b>\$ 152</b>	<b>\$ 7,704,826</b>	<b>\$ 27,506</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 228</b>	<b>\$ 3</b>	<b>\$ 12,287</b>	<b>\$ 18,815</b>
<b>ADDITIONS</b>				
Operating Income .....	9	—	9,217	166
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	12	—	—	—
<b>Total Additions .....</b>	<b>21</b>	<b>—</b>	<b>9,217</b>	<b>166</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	—	7,516	9,609
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 .....	12	—	—	—
<b>Total Deductions .....</b>	<b>12</b>	<b>—</b>	<b>7,516</b>	<b>9,609</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 237</b>	<b>\$ 3</b>	<b>\$ 13,988</b>	<b>\$ 9,372</b>

Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)
\$ 191	\$ 2,685	\$ 213,602	\$ 2,059	\$ 27	\$ 5,382	\$ 1,016,001
1	2,828	26,186	111	—	2,373	177,535
—	—	—	—	—	—	—
—	—	8,901	—	—	—	3,960
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2,622	42,351
—	—	(137)	—	—	—	772
—	—	—	—	—	(17)	—
—	—	—	6	—	295	103
<b>1</b>	<b>2,828</b>	<b>34,950</b>	<b>117</b>	<b>—</b>	<b>5,273</b>	<b>224,721</b>
80	1,178	77,072	(188,918)	—	3,825	(212,031)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	189,065	10	—	119,672
—	—	(483)	—	—	—	6
—	—	—	—	—	—	15,695
—	—	—	—	—	—	—
<b>80</b>	<b>1,178</b>	<b>76,589</b>	<b>147</b>	<b>10</b>	<b>3,825</b>	<b>(76,658)</b>
<b>\$ 112</b>	<b>\$ 4,335</b>	<b>\$ 171,963</b>	<b>\$ 2,029</b>	<b>\$ 17</b>	<b>\$ 6,830</b>	<b>\$ 1,317,380</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 6,097</b>	<b>\$ 577</b>	<b>\$ —</b>	<b>\$ 12,018</b>
<b>ADDITIONS</b>				
Operating Income .....	1,085	1,665	(3)	2,794
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	—
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>1,085</b>	<b>1,665</b>	<b>(3)</b>	<b>2,794</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	205	1,600	(3)	2,622
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	(2)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>205</b>	<b>1,600</b>	<b>(3)</b>	<b>2,620</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 6,977</b>	<b>\$ 642</b>	<b>\$ —</b>	<b>\$ 12,192</b>

State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	State Transportation Fund Motor Vehicle Account Donate Life California Trust Subaccount (8038)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)
\$ 335,378	\$ —	\$ 12,082	\$ 5,468	\$ —	\$ 3,373	\$ 7,159
51,476	200,349	1,981	4,451	719	150	317
—	—	—	—	—	—	—
(18,363)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,591	—	—	—	—
—	(31,531)	(15)	—	58	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>33,113</b>	<b>168,818</b>	<b>4,557</b>	<b>4,451</b>	<b>777</b>	<b>150</b>	<b>317</b>
4,049	168,705	9,638	1,687	622	2	28
11,626	—	—	—	—	—	—
—	—	—	—	—	—	—
—	250	—	2,591	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>15,675</b>	<b>168,955</b>	<b>9,638</b>	<b>4,278</b>	<b>622</b>	<b>2</b>	<b>28</b>
<b>\$ 352,816</b>	<b>\$ (137)</b>	<b>\$ 7,001</b>	<b>\$ 5,641</b>	<b>\$ 155</b>	<b>\$ 3,521</b>	<b>\$ 7,448</b>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 19,172</b>	<b>\$ 4,415</b>	<b>\$ 23,338</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Operating Income .....	156,742	513	713	269
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	(1,516)	26
Receipts From Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers From Other Funds .....	—	—	—	708
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>156,742</b>	<b>513</b>	<b>(803)</b>	<b>1,003</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	123,469	4,105	984	356
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>123,469</b>	<b>4,105</b>	<b>984</b>	<b>356</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 52,445</b>	<b>\$ 823</b>	<b>\$ 21,551</b>	<b>\$ 647</b>

Teachers' Health Benefits Fund (8001)	Teachers' Retirement Program Development Fund (8046)	Timber Tax Fund (0965)	Tobacco Asset Sales Revenue Fund (6050)	Unallocated General Obligation Bond Commercial Paper Fund (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)
\$ 3,781	\$ (2)	\$ 4,006	\$ 673,543	\$ —	\$ 87,296	\$ 2,875
1	—	12,830	5,273	—	—	1,369
—	—	—	—	—	—	—
205	3	—	—	—	—	128
33,239	245	—	—	—	633,315	—
—	—	—	—	—	—	—
—	—	791	—	—	—	(1)
—	202	—	—	—	—	—
—	—	—	—	4,669,500	—	—
<u>33,445</u>	<u>450</u>	<u>13,621</u>	<u>5,273</u>	<u>4,669,500</u>	<u>633,315</u>	<u>1,496</u>
33,006	75	13,535	—	4,669,500	—	1,265
—	—	—	—	—	370,021	—
—	—	—	—	—	—	—
—	373	—	678,625	—	325,541	—
—	—	—	—	—	—	(12)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>33,006</u>	<u>448</u>	<u>13,535</u>	<u>678,625</u>	<u>4,669,500</u>	<u>695,562</u>	<u>1,253</u>
<u>\$ 4,220</u>	<u>\$ —</u>	<u>\$ 4,092</u>	<u>\$ 191</u>	<u>\$ —</u>	<u>\$ 25,049</u>	<u>\$ 3,118</u>

(Continued)

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

**Year Ended June 30, 2008**

(Amounts in thousands)

	Veteran's Quality of Life Fund (8037)	Vision Care Program for State Annuitants Fund (8049)	Voluntary Alliance Uniting Employers Fund * (0957)	Volunteer Firefighters' Length of Service Award Fund (0962)
<b>FUND BALANCE (DEFICIT), JULY 1, 2007 .....</b>	<b>\$ 272</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 3,702</b>
<b>ADDITIONS</b>				
Operating Income .....	1	5,789	—	1
Receipts From Federal Government .....	—	—	—	—
Income From Investments .....	—	—	—	(45)
Receipts From Depositors .....	—	—	—	162
Net Increase in Accountability for Deposits .....	—	—	—	(246)
Transfers From Other Funds .....	28	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	(69)
Prior Year Surplus Adjustments .....	—	—	—	295
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>29</b>	<b>5,789</b>	<b>—</b>	<b>98</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	111	5,655	—	198
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	3,602
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>111</b>	<b>5,655</b>	<b>—</b>	<b>3,800</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2008 .....</b>	<b>\$ 190</b>	<b>\$ 134</b>	<b>\$ —</b>	<b>\$ —</b>

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



WIC Manufacturer Rebate Fund (3023)	<u>Total</u>
<b>\$ 33,015</b>	<b>\$ 84,799,254</b>
325,709	45,459,334
—	1,003,493
—	1,067,417
—	49,742,745
—	349,869
—	4,203,156
—	(31,043)
—	7,975
—	10,342,372
<u>325,709</u>	<u>112,145,318</u>
327,803	61,152,743
—	42,336,265
—	555,308
—	1,574,090
—	(7,646)
—	625,979
—	266,309
<u>327,803</u>	<u>106,503,048</u>
<b>\$ 30,921</b>	<b>\$ 90,441,524</b>

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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)

	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>REVENUES</b> .....	<b>\$ 58,935,144</b>	<b>\$ 71,555,636</b>	<b>\$ 77,609,900</b>
<b>EXPENDITURES</b>			
State Operations .....	14,775,839	15,942,799	17,641,711
Local Assistance .....	42,260,347	49,974,734	58,441,411
Capital Outlay .....	235,697	186,179	2,044,250
<b>Total Expenditures</b> .....	<b>57,271,883</b>	<b>66,103,712</b>	<b>78,127,372</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers From Other Funds .....	93,878	423,302	6,561,817
Transfers to Other Funds .....	(996,571)	(203,818)	(6,324,088)
Other Additions .....	339,464	48,095	46,309
<b>Total Other Financing Sources (Uses)</b> .....	<b>(563,229)</b>	<b>267,579</b>	<b>284,038</b>
<b>Excess of Revenues and Other Sources Over (Under)</b>			
<b>Expenditures and Other Uses</b> .....	<b>1,100,032</b>	<b>5,719,503</b>	<b>(233,434)</b>
<b>FUND BALANCES</b>			
<b>Fund Balances (Deficit), July 1</b> .....	<b>2,792,484</b>	<b>3,907,671</b>	<b>9,639,691</b>
<b>Restatements</b>			
Prior Year Revenue, Accrual Adjustments .....	(147,156)	(204,610)	(158,787)
Prior Year Expenditure, Accrual Adjustments .....	162,311	217,127	(229,949)
Adjustment to Prior Year Debt Service .....	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98) .....	—	—	—
<b>Fund Balances (Deficit), July 1, Restated</b> .....	<b>2,807,639</b>	<b>3,920,188</b>	<b>9,250,955</b>
Reserved for Encumbrances .....	591,947	701,275	1,834,257
Reserved for Unencumbered Balances of Continuing Appropriations .....	697,593	1,115,188	1,436,716
Reserved for School Loans .....	1,009,691	699,712	349,734
Special Fund for Economic Uncertainties .....	1,608,440	3,777,000	3,655,000
Unreserved-Undesignated, Available for Appropriation .....	—	3,346,516	1,741,814
<b>Total Fund Balances (Deficit), June 30</b> .....	<b>\$ 3,907,671</b>	<b>\$ 9,639,691</b>	<b>\$ 9,017,521</b>

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$	<b>64,060,309</b>	<b>\$ 68,545,784</b>	<b>\$ 74,149,846</b>	<b>\$ 81,979,962</b>	<b>\$ 93,883,089</b>	<b>\$ 95,906,447</b>	<b>\$ 98,515,146</b>
	19,085,688	18,277,646	19,498,231	17,966,143	21,357,557	24,682,789	26,318,541
	57,141,991	59,145,293	58,610,836	61,674,389	69,278,113	73,899,724	74,825,331
	323,505	141,338	348,658	65,090	1,451,302	2,903,117	1,601,636
	<b>76,551,184</b>	<b>77,564,277</b>	<b>78,457,725</b>	<b>79,705,622</b>	<b>92,086,972</b>	<b>101,485,630</b>	<b>102,745,508</b>
	2,143,250	3,289,521	12,168,789	359,902	226,271	994,051	5,878,219
	(301,158)	(369,955)	(279,013)	(203,917)	(269,609)	(968,898)	(1,476,446)
	33,932	143,822	124,946	83,821	187,725	84,415	99,840
	<b>1,876,024</b>	<b>3,063,388</b>	<b>12,014,722</b>	<b>239,806</b>	<b>144,387</b>	<b>109,568</b>	<b>4,501,613</b>
	<b>(10,614,851)</b>	<b>(5,955,105)</b>	<b>7,706,843</b>	<b>2,514,146</b>	<b>1,940,504</b>	<b>(5,469,615)</b>	<b>271,251</b>
	<b>9,017,521</b>	<b>(2,109,760)</b>	<b>(7,536,235)</b>	<b>3,309,482</b>	<b>9,922,660</b>	<b>11,255,519</b>	<b>5,972,434</b>
	(729,794)	154,418	2,626,131	3,785,370	(729,952)	(19,988)	(270,599)
	217,364	374,212	512,743	313,662	122,307	206,518	(288,293)
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	<b>8,505,091</b>	<b>(1,581,130)</b>	<b>(4,397,361)</b>	<b>7,408,514</b>	<b>9,315,015</b>	<b>11,442,049</b>	<b>5,413,542</b>
	1,491,504	1,037,374	641,453	540,382	691,631	842,145	1,061,570
	827,316	996,896	902,140	858,744	1,294,279	1,721,255	1,196,183
	—	—	—	—	—	—	—
	—	—	1,765,889	8,523,534	9,269,609	1,621,493	3,427,040
	(4,428,580)	(9,570,505)	—	—	—	1,787,541	—
\$	<b>(2,109,760)</b>	<b>\$ (7,536,235)</b>	<b>\$ 3,309,482</b>	<b>\$ 9,922,660</b>	<b>\$ 11,255,519</b>	<b>\$ 5,972,434</b>	<b>\$ 5,684,793</b>

# Governmental Cost Funds Schedule of Revenues by Source

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

	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>MAJOR TAXES AND LICENSES</b>			
Excise Tax on Beer and Wine .....	\$ 145,083	\$ 147,199	\$ 150,630
Excise Tax on Distilled Spirits .....	128,029	134,967	137,820
Corporation (Income) Taxes .....	5,724,237	6,638,898	6,899,322
Cigarette Tax .....	976,512	1,216,651	1,150,869
Horse Racing Revenues .....	61,185	44,130	42,360
Inheritance, Estate, and Gift Taxes .....	890,490	928,146	934,709
Insurance Gross Premiums Tax .....	1,253,972	1,299,777	1,496,556
Trailer Coach License (In-Lieu) Fees .....	34,284	28,422	26,337
Motor Vehicle License (In-Lieu) Fees* .....	3,730,813	3,315,500	3,314,891
Motor Vehicle Fuel Tax – Gasoline .....	2,602,822	2,617,830	2,679,717
Motor Vehicle Fuel Tax – Diesel .....	422,404	451,864	462,425
Motor Vehicle Registration and Other Fees .....	1,845,277	1,919,323	1,945,314
Personal Income Tax .....	30,894,865	39,578,237	44,618,532
Retail Sales and Use Taxes .....	21,008,445	23,400,703	24,338,838
Retail Sales and Use Taxes – Fiscal Recovery .....	—	—	—
Retail Sales and Use Taxes – Realignment .....	1,882,248	2,125,085	2,277,235
<b>Total Major Taxes and Licenses .....</b>	<b><u>71,600,666</u></b>	<b><u>83,846,732</u></b>	<b><u>90,475,555</u></b>
<b>MINOR REVENUES</b>			
Regulatory Taxes and Licenses .....	2,037,814	2,120,691	2,387,179
Revenues From Local Agencies .....	285,536	350,246	547,660
Services to the Public .....	1,093,493	1,126,090	1,178,196
Use of Property and Money .....	697,816	1,107,240	1,520,815
Miscellaneous .....	516,026	1,176,787	928,371
<b>Total Minor Revenues .....</b>	<b><u>4,630,685</u></b>	<b><u>5,881,054</u></b>	<b><u>6,562,221</u></b>
<b>TOTAL, ALL REVENUES .....</b>	<b><u>\$ 76,231,351</u></b>	<b><u>\$ 89,727,786</u></b>	<b><u>\$ 97,037,776</u></b>

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



<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 152,298	\$ 150,322	\$ 166,107	\$ 156,612	\$ 157,627	\$ 169,672	\$ 157,568
140,329	140,242	146,719	157,639	160,648	164,117	169,692
5,333,030	6,803,583	7,019,225	8,670,065	10,316,466	11,157,897	11,849,096
1,102,806	1,055,505	1,081,587	1,085,721	1,088,214	1,078,553	1,037,279
42,247	40,509	40,767	38,491	38,018	37,528	34,950
890,627	647,372	397,849	213,036	3,786	6,347	6,303
1,595,846	1,879,784	2,114,979	2,232,954	2,202,328	2,178,336	2,172,935
15,372	17,888	21,066	23,974	27,266	29,369	29,755
1,927,780	1,959,105	2,063,047	2,142,364	2,243,438	2,288,035	2,259,894
2,828,024	2,728,134	2,824,076	2,834,532	2,842,952	2,825,161	2,763,391
467,879	474,378	500,807	531,609	550,428	574,533	587,877
1,893,643	1,988,417	2,342,670	2,716,325	2,812,195	2,859,216	2,928,556
33,051,107	32,713,830	36,403,312	42,912,861	51,224,276	53,352,905	55,750,128
23,796,013	24,898,686	26,506,353	30,002,426	30,747,058	31,245,963	30,575,727
—	—	—	—	1,395,801	1,406,048	1,401,776
<u>2,208,508</u>	<u>2,279,070</u>	<u>2,442,269</u>	<u>2,635,664</u>	<u>2,811,773</u>	<u>2,850,488</u>	<u>2,805,089</u>
<b><u>75,445,509</u></b>	<b><u>77,776,825</u></b>	<b><u>84,070,833</u></b>	<b><u>96,354,273</u></b>	<b><u>108,622,274</u></b>	<b><u>112,224,168</u></b>	<b><u>114,530,016</u></b>
4,395,716	3,534,211	4,013,641	4,742,005	5,491,947	5,482,269	5,601,335
611,778	1,039,230	1,090,871	1,053,631	1,105,026	1,090,223	1,090,717
1,253,776	1,379,949	1,582,547	1,683,363	1,809,639	464,923	466,858
775,729	575,970	487,173	756,394	1,235,477	1,598,680	1,578,567
<u>1,248,467</u>	<u>4,213,098</u>	<u>4,297,204</u>	<u>2,339,061</u>	<u>2,959,202</u>	<u>2,150,983</u>	<u>2,607,633</u>
<b><u>8,285,466</u></b>	<b><u>10,742,458</u></b>	<b><u>11,471,436</u></b>	<b><u>10,574,454</u></b>	<b><u>12,601,291</u></b>	<b><u>10,787,078</u></b>	<b><u>11,345,110</u></b>
<b><u>\$ 83,730,975</u></b>	<b><u>\$ 88,519,283</u></b>	<b><u>\$ 95,542,269</u></b>	<b><u>\$ 106,928,727</u></b>	<b><u>\$ 121,223,565</u></b>	<b><u>\$ 123,011,246</u></b>	<b><u>\$ 125,875,126</u></b>

# Governmental Cost Funds Schedule of Expenditures by Function and Character

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

	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>EXPENDITURES BY FUNCTION</b>			
Legislative, Judicial, Executive			
Legislative .....	\$ 219,814	\$ 232,323	\$ 262,370
Judicial .....	1,346,131	1,372,681	1,478,710
Executive .....	958,189	1,241,219	1,352,128
State and Consumer Services .....	829,745	856,096	950,192
Business, Transportation, and Housing			
Business and Housing .....	136,893	156,499	601,053
Transportation .....	4,462,905	5,549,520	4,417,139
Technology, Trade and Commerce .....	130,796	488,489	140,833
Resources .....	1,695,323	1,858,844	3,349,003
Environmental Protection .....	600,060	689,678	869,539
Health and Human Services .....	19,616,132	21,806,291	24,204,531
Correctional Programs .....	4,181,474	4,412,542	4,952,927
Education			
Education K-12 .....	22,783,975	26,356,838	28,720,596
Higher Education .....	7,838,117	8,553,343	9,655,954
Labor and Workforce Development ** .....	—	—	—
General Government			
General Administration .....	859,703	982,923	1,294,587
Tax Relief .....	450,213	1,840,129	4,655,826
Shared Revenues .....	4,151,197	3,677,687	4,385,429
Debt Service .....	1,988,176	2,072,960	2,270,649
Brown vs. U.S. Department of Health and Human Services * .....	—	—	—
Other Statewide Expenditures .....	891,070	580,307	635,475
Expenditure Adjustment for Encumbrances .....	(461,310)	(628,506)	(1,943,208)
Credit for Overhead Services by General Fund .....	(144,041)	(170,594)	(197,343)
Statewide Indirect Cost Recoveries .....	(32,791)	(37,423)	(36,610)
<b>TOTAL .....</b>	<b>\$ 72,501,771</b>	<b>\$ 81,891,846</b>	<b>\$ 92,019,780</b>
<b>EXPENDITURES BY CHARACTER</b>			
State Operations .....	\$ 21,092,849	\$ 22,864,874	\$ 24,850,286
Local Assistance .....	50,734,442	58,369,828	66,087,018
Capital Outlay .....	674,480	657,144	1,082,476
<b>TOTAL .....</b>	<b>\$ 72,501,771</b>	<b>\$ 81,891,846</b>	<b>\$ 92,019,780</b>

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

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

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 265,312	\$ 276,462	\$ 284,894	\$ 408,427	\$ 314,263	\$ 326,163	\$ 338,482
1,633,518	2,524,446	2,634,409	2,881,680	3,164,602	3,515,815	3,902,038
1,371,891	1,283,297	1,329,557	1,361,910	1,504,886	1,634,180	1,761,510
1,100,942	955,054	946,584	1,025,817	1,174,171	1,280,450	1,272,910
240,237	184,573	235,742	196,209	199,665	227,794	245,062
6,052,926	3,712,133	6,077,810	6,819,308	8,103,385	9,647,351	10,058,388
81,832	50,335	10,262	—	—	—	—
2,284,269	1,993,957	2,100,200	2,247,498	2,595,652	3,176,459	3,657,430
993,144	762,052	749,988	788,805	975,995	1,093,916	1,124,326
26,563,743	27,420,865	26,793,410	30,223,891	32,243,938	35,333,446	37,232,168
5,242,369	5,614,849	5,246,381	6,769,319	7,661,983	9,012,954	9,978,422
28,078,228	27,611,356	28,696,655	32,118,886	36,163,319	38,453,336	39,229,865
9,945,193	9,951,749	9,487,413	9,985,180	11,114,993	10,801,631	11,303,864
—	250,616	239,051	319,984	353,970	406,464	421,116
2,475,564	1,830,280	3,580,718	(207,319)	1,842,451	2,240,543	1,796,460
3,028,703	4,446,940	3,782,731	665,597	666,691	666,504	669,140
5,528,996	2,784,970	2,664,766	1,691,964	3,003,378	2,117,815	1,649,546
2,432,942	2,067,815	2,103,756	3,390,651	4,017,468	4,812,893	4,988,637
96,000	—	48,000	48,000	—	—	—
476,170	526,863	777,833	775,848	889,971	1,532,718	1,454,338
(681,856)	2,365,728	363,473	(1,038,274)	(520,272)	(1,177,635)	(1,244,356)
(251,575)	(288,871)	(326,928)	(329,797)	(371,965)	(470,455)	(549,309)
(47,862)	(50,313)	(59,081)	(74,581)	(83,338)	(86,071)	(88,045)
<u>\$ 96,910,686</u>	<u>\$ 96,275,156</u>	<u>\$ 97,767,624</u>	<u>\$ 100,069,003</u>	<u>\$ 115,015,206</u>	<u>\$ 124,546,271</u>	<u>\$ 129,201,992</u>
\$ 27,994,343	\$ 26,241,065	\$ 28,208,541	\$ 28,798,080	\$ 34,037,821	\$ 36,867,742	\$ 41,027,869
67,993,721	69,043,191	68,086,507	70,216,800	78,626,805	84,578,753	85,603,560
922,622	990,900	1,472,576	1,054,123	2,350,580	3,099,776	2,570,563
<u>\$ 96,910,686</u>	<u>\$ 96,275,156</u>	<u>\$ 97,767,624</u>	<u>\$ 100,069,003</u>	<u>\$ 115,015,206</u>	<u>\$ 124,546,271</u>	<u>\$ 129,201,992</u>

# 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>1999</u>	<u>2000</u>	<u>2001</u>
<b>REVENUES</b> .....	<b>\$ 76,231,351</b>	<b>\$ 89,727,786</b>	<b>\$ 97,037,776</b>
<b>EXPENDITURES</b>			
State Operations .....	21,092,849	22,864,874	24,850,286
Local Assistance .....	50,734,442	58,369,828	66,087,018
Capital Outlay .....	674,480	657,144	1,082,476
<b>Total Expenditures</b> .....	<b>72,501,771</b>	<b>81,891,846</b>	<b>92,019,780</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers From Other Funds .....	14,608,523	15,442,823	22,849,088
Transfers to Other Funds .....	(16,415,989)	(17,332,771)	(24,699,894)
Revenues Collected for Other Funds .....	58,154,931	70,013,321	75,655,516
Disbursements of Revenues Collected for Other Funds .....	(58,154,931)	(70,013,321)	(75,655,516)
Local Sales Taxes Collected .....	7,107,827	8,004,810	8,655,568
Distributions of Local Sales Taxes .....	(7,107,827)	(8,004,810)	(8,655,568)
Other Additions .....	10,106,013	10,169,775	12,237,391
Other Deductions .....	(9,591,272)	(9,849,409)	(11,927,887)
<b>Total Other Financing Sources (Uses)</b> .....	<b>(1,292,725)</b>	<b>(1,569,582)</b>	<b>(1,541,302)</b>
<b>Excess of Revenues and Other Sources Over (Under)</b>			
<b>Expenditures and Other Uses</b> .....	<b>2,436,855</b>	<b>6,266,358</b>	<b>3,476,694</b>
<b>FUND BALANCES</b>			
<b>Fund Balances, July 1</b> .....	<b>7,414,941</b>	<b>9,941,163</b>	<b>16,097,893</b>
Restatements			
Prior Year Revenue, Accrual Adjustments .....	(220,988)	(401,868)	(198,580)
Prior Year Expenditure, Accrual Adjustments .....	310,355	306,280	4,502
Prior Year Surplus Adjustments .....	—	—	—
Adjustment to Prior Year Debt Service .....	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98) .....	—	—	—
<b>Fund Balances, July 1, Restated</b> .....	<b>7,504,308</b>	<b>9,845,575</b>	<b>15,903,815</b>
Reserved for Encumbrances .....	2,437,066	3,065,571	5,008,710
Reserved for Unencumbered Balances of Continuing Appropriations .....	3,125,004	3,655,798	3,711,015
Other Reserves .....	1,009,691	727,178	349,734
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties .....	3,411,038	6,093,318	8,599,965
Unreserved-Undesignated, Available for Appropriation .....	(41,636)	2,570,068	1,711,085
<b>Total Fund Balances, June 30</b> .....	<b>\$ 9,941,163</b>	<b>\$ 16,111,933</b>	<b>\$ 19,380,509</b>

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$	<b>83,730,975</b>	\$ <b>88,519,283</b>	\$ <b>95,542,269</b>	\$ <b>106,928,727</b>	\$ <b>121,223,565</b>	\$ <b>123,011,246</b>	\$ <b>125,875,126</b>
	27,994,343	26,241,065	28,208,541	28,798,080	34,037,821	36,867,742	41,027,869
	67,993,721	69,043,191	68,086,507	70,216,800	78,626,805	84,578,753	85,603,560
	922,622	990,900	1,472,576	1,054,123	2,350,580	3,099,776	2,570,563
	<b>96,910,686</b>	<b>96,275,156</b>	<b>97,767,624</b>	<b>100,069,003</b>	<b>115,015,206</b>	<b>124,546,271</b>	<b>129,201,992</b>
	18,809,024	19,769,314	29,988,350	19,141,594	20,405,584	22,142,662	27,958,681
	(19,865,196)	(21,687,939)	(20,962,848)	(21,818,953)	(23,835,239)	(24,389,984)	(26,765,364)
	62,657,197	64,886,345	70,236,744	80,072,484	90,897,597	93,678,755	95,874,434
	(62,657,197)	(64,886,345)	(70,236,744)	(80,072,484)	(90,897,597)	(93,678,755)	(95,874,434)
	8,298,836	8,479,376	9,015,857	8,816,558	9,256,460	9,505,996	9,522,773
	(8,298,836)	(8,479,376)	(9,015,857)	(8,816,558)	(9,256,460)	(9,505,996)	(9,522,773)
	12,745,839	13,893,949	15,908,140	14,477,426	16,815,974	18,827,340	19,616,548
	(11,844,308)	(13,780,709)	(16,827,238)	(17,950,409)	(15,501,800)	(17,412,227)	(18,002,478)
	<b>(154,641)</b>	<b>(1,805,385)</b>	<b>8,106,404</b>	<b>(6,150,342)</b>	<b>(2,115,481)</b>	<b>(832,209)</b>	<b>2,807,387</b>
	<b>(13,334,352)</b>	<b>9,561,258</b>	<b>5,881,049</b>	<b>709,382</b>	<b>4,091,878</b>	<b>(2,367,234)</b>	<b>(519,479)</b>
	<b>19,380,509</b>	<b>6,983,572</b>	<b>(1,704,035)</b>	<b>10,148,625</b>	<b>19,054,536</b>	<b>22,701,267</b>	<b>20,579,749</b>
	(1,314,948)	372,512	5,284,071	7,669,796	3,034,797	(46,718)	(646,899)
	2,160,519	503,099	709,156	525,196	258,359	292,434	(63,912)
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	<b>20,226,080</b>	<b>7,859,183</b>	<b>4,289,192</b>	<b>18,343,617</b>	<b>22,347,692</b>	<b>22,946,983</b>	<b>19,868,938</b>
	5,690,554	3,324,830	2,961,372	3,999,610	4,521,698	5,697,523	6,941,880
	4,646,248	4,271,758	3,805,935	4,298,496	7,051,171	9,270,817	8,089,529
	—	—	—	—	—	—	—
	2,562,453	2,574,130	5,139,161	12,973,947	7,042,585	9,779,407	(804,802)
	(6,007,527)	(11,872,793)	(1,736,227)	(2,219,054)	4,085,813	(4,167,998)	5,122,852
\$	<b>6,891,728</b>	\$ <b>(1,702,075)</b>	\$ <b>10,170,241</b>	\$ <b>19,052,999</b>	\$ <b>22,701,267</b>	\$ <b>20,579,749</b>	\$ <b>19,349,459</b>

# Governmental Cost Funds Detailed Statement of Revenues

**Year Ended June 30, 2008**

(Amounts in thousands)

	General Fund	Special Funds	Total
<b>MAJOR TAXES AND LICENSES</b>			
Excise Tax on Beer and Wine .....	\$ 157,568	\$ —	\$ 157,568
Excise Tax on Distilled Spirits .....	169,692	—	169,692
Corporation (Income) Taxes .....	11,849,096	—	11,849,096
Cigarette Tax .....	109,871	927,408	1,037,279
Horse Racing Revenues .....	2,498	32,452	34,950
Inheritance Tax .....	500	—	500
Estate Tax .....	5,803	—	5,803
Gift Tax .....	—	—	—
Insurance Gross Premiums Tax .....	2,172,935	—	2,172,935
Trailer Coach License (In-Lieu) Fees .....	27,367	2,388	29,755
Motor Vehicle License (In-Lieu) Fees .....	—	2,259,894	2,259,894
Motor Vehicle Fuel Tax – Gasoline .....	—	2,763,391	2,763,391
Motor Vehicle Fuel Tax – Diesel .....	—	587,877	587,877
Motor Vehicle Registration and Other Fees .....	—	2,928,556	2,928,556
Personal Income Tax .....	54,763,105	987,023	55,750,128
Retail Sales and Use Taxes .....	26,613,264	3,962,463	30,575,727
Retail Sales and Use Taxes – Fiscal Recovery.....	—	2,805,089	2,805,089
Retail Sales and Use Taxes – Realignment .....	—	1,401,776	1,401,776
<b>TOTAL MAJOR TAXES AND LICENSES .....</b>	<b>95,871,699</b>	<b>18,658,317</b>	<b>114,530,016</b>
<b>MINOR REVENUES</b>			
<b>Regulatory Taxes and Licenses</b>			
Quarterly Public Utility Commission Fees .....	—	120,932	120,932
Liquor License Fees .....	—	47,839	47,839
Genetic Disease Counseling .....	—	109,927	109,927
Energy Resources Surcharge .....	—	550,511	550,511
Other Regulatory Taxes .....	6,110	104,212	110,322
General Fish and Game Licenses, Tags, and Permits .....	—	95,461	95,461
Other Regulatory Licenses and Permits .....	544,414	2,300,722	2,845,136
Teacher Credential Fees .....	—	20,066	20,066
Insurance Company Fees and Penalties .....	—	63,793	63,793
Division of Real Estate License Fees .....	—	33,689	33,689
Beverage Container Redemption Fees .....	—	1,139,007	1,139,007
Hazardous Waste Control Fees .....	—	75,906	75,906
Insurance Department Fees and Assessments .....	—	148,493	148,493
Universal Telephone Service Tax .....	—	—	—
Other .....	1,558	238,695	240,253
<b>Total Regulatory Taxes and Licenses .....</b>	<b>552,082</b>	<b>5,049,253</b>	<b>5,601,335</b>

	General Fund	Special Funds	Total
<b>Revenue From Local Agencies</b>			
Architecture Public Building Fees .....	—	51,940	51,940
Penalties on Traffic Violations .....	—	96,195	96,195
Penalties on Felony Convictions .....	—	63,104	63,104
Fingerprint Identification Card Fees .....	—	64,027	64,027
Trial Court Funding Revenues .....	—	—	—
Other .....	262,399	553,052	815,451
<b>Total Revenue From Local Agencies .....</b>	<b>262,399</b>	<b>828,318</b>	<b>1,090,717</b>
<b>Services to the Public</b>			
Pay Patients Board Charges .....	16,007	—	16,007
State Beach and Park Service Fees .....	—	86,690	86,690
Emergency Telephone Users Surcharge .....	—	103,748	103,748
Receipts From Health Care Deposit Fund .....	7,335	—	7,335
California State University Fees .....	—	—	—
General Fees - Secretary of State .....	11	26,539	26,550
Personalized License Plates .....	—	52,698	52,698
Other .....	15,586	158,244	173,830
<b>Total Services to the Public .....</b>	<b>38,939</b>	<b>427,919</b>	<b>466,858</b>
<b>Use of Property and Money</b>			
Income From Pooled Money Investments .....	427,087	2,774	429,861
Income From Surplus Money Investments .....	6,045	459,892	465,937
Federal Lands Royalties .....	—	72,064	72,064
Rentals of State Property .....	14,467	47,922	62,389
State Lands Royalties .....	416,278	—	416,278
Other .....	34,584	97,454	132,038
<b>Total Use of Property and Money .....</b>	<b>898,461</b>	<b>680,106</b>	<b>1,578,567</b>
<b>Miscellaneous</b>			
Penalties and Interest on Unemployment and Disability Contributions .....	—	82,234	82,234
Sale of Fixed Assets .....	127	27,671	27,798
Revenue – Abandoned Property .....	361,184	6,511	367,695
Miscellaneous Revenue .....	280,769	298,921	579,690
Tribal Gaming Revenues.....	105,532	102,103	207,635
Credit Enhancement Fee .....	—	—	—
Penalties and Interest on Personal Income Tax .....	—	37,974	37,974
Uninsured Motorist Fees .....	2,175	546	2,721
Other Revenue – Cost Recoveries .....	70,278	43,126	113,404
Penalty Assessments .....	55,169	1,105,622	1,160,791
Other .....	16,332	11,359	27,691
<b>Total Miscellaneous .....</b>	<b>891,566</b>	<b>1,716,067</b>	<b>2,607,633</b>
<b>TOTAL MINOR REVENUES .....</b>	<b>2,643,447</b>	<b>8,701,663</b>	<b>11,345,110</b>
<b>TOTAL REVENUES .....</b>	<b>\$ 98,515,146</b>	<b>\$ 27,359,980</b>	<b>\$ 125,875,126</b>

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

**Year Ended June 30, 2008**  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
<b>LEGISLATIVE, JUDICIAL, AND EXECUTIVE</b>							
<b>Legislative</b>							
Legislative							
Senate .....	\$ 107,556	\$ (2,235)	\$ 105,321	\$ 105,321	\$ —	\$ —	
Assembly .....	145,952	(1,160)	144,792	144,792	—	—	
Legislative Joint Expenses.....	—	2	2	2	—	—	
Total Legislature .....	253,508	(3,393)	250,115	250,115	—	—	
Legislative Counsel Bureau .....	88,367	—	88,367	88,367	—	—	
<b>Total Legislative .....</b>	<b>341,875</b>	<b>(3,393)</b>	<b>338,482</b>	<b>338,482</b>	<b>—</b>	<b>—</b>	
<b>Judicial</b>							
Judiciary .....	2,210,826	1,488,267	3,699,093	426,406	3,180,914	91,773	
Commission on Judicial Performance .....	4,339	—	4,339	4,339	—	—	
Contributions to Judges' Retirement Fund .....	198,606	—	198,606	3,504	195,102	—	
State Trial Court Funding .....	—	—	—	—	—	—	
<b>Total Judicial .....</b>	<b>2,413,771</b>	<b>1,488,267</b>	<b>3,902,038</b>	<b>434,249</b>	<b>3,376,016</b>	<b>91,773</b>	
<b>Executive/Governor</b>							
Governor's Office .....	19,554	—	19,554	19,554	—	—	
Secretary for State and Consumer Services .....	1,657	—	1,657	1,657	—	—	
Secretary for Business, Transportation, and Housing .....	7,592	1,503	9,095	9,095	—	—	
Secretary of California Health and Human Services Agency .....	4,618	—	4,618	4,618	—	—	
Secretary for Resources .....	5,839	9,122	14,961	14,961	—	—	
Office of the Inspector General .....	16,043	—	16,043	16,043	—	—	
Secretary for Environmental Protection .....	1,926	6,876	8,802	8,802	—	—	
Secretary for Labor and Workforce Development Agency.....	—	167	167	167	—	—	
Office of Planning and Research .....	11,874	—	11,874	11,874	—	—	
Office of Emergency Services .....	258,999	32,423	291,422	67,518	223,904	—	
<b>Total Executive/Governor .....</b>	<b>328,102</b>	<b>50,091</b>	<b>378,193</b>	<b>154,289</b>	<b>223,904</b>	<b>—</b>	



	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
<b>Executive/Constitutional Offices</b>							
Office of the Lieutenant Governor .....	2,777	—	2,777	2,777	—	—	—
Department of Justice .....	399,598	162,202	561,800	552,367	9,433	—	—
State Controller .....	117,473	18,964	136,437	136,373	64	—	—
Department of Insurance .....	—	210,470	210,470	164,100	46,370	—	—
California Gambling Control Commission .....	—	9,549	9,549	9,266	283	—	—
State Board of Equalization .....	221,045	150,678	371,723	371,723	—	—	—
Secretary of State .....	41,385	36,528	77,913	77,913	—	—	—
State Treasurer .....	3,860	851	4,711	4,711	—	—	—
Scholarshare Investment Board .....	713	—	713	713	—	—	—
California Debt and Investment Advisory Commission .....	—	2,218	2,218	2,218	—	—	—
California Debt Limit Allocation Committee .....	—	1,019	1,019	1,019	—	—	—
California Industrial Development Financing Advisory Commission .....	—	190	190	190	—	—	—
California Tax Credit Allocation Committee .....	—	3,797	3,797	3,565	232	—	—
<b>Total Executive/Constitutional Offices .....</b>	<b>786,851</b>	<b>596,466</b>	<b>1,383,317</b>	<b>1,326,935</b>	<b>56,382</b>	—	—
<b>TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE .....</b>	<b>3,870,599</b>	<b>2,131,431</b>	<b>6,002,030</b>	<b>2,253,955</b>	<b>3,656,302</b>	—	<b>91,773</b>
<b>STATE AND CONSUMER SERVICES</b>							
California Victim Compensation and Government Claims Board .....	(58)	85,710	85,652	85,652	—	—	—
California Science Center .....	14,810	4,418	19,228	19,228	—	—	—
California African-American Museum .....	3,568	—	3,568	2,289	—	—	1,279
Department of Consumer Affairs Regulatory Boards .....	—	219,414	219,414	219,414	—	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions .....	361	182,787	183,148	183,148	—	—	—
Alfred A. Alquist Seismic Safety Commission .....	—	1,209	1,209	1,209	—	—	—
Department of Fair Employment and Housing .....	18,621	—	18,621	18,621	—	—	—
Fair Employment and Housing Commission .....	1,144	—	1,144	1,144	—	—	—
Franchise Tax Board .....	521,689	22,657	544,346	544,346	—	—	—
Department of General Services – Headquarters .....	10,514	180,622	191,136	91,609	96,388	—	3,139
State Personnel Board .....	5,444	—	5,444	5,444	—	—	—
<b>TOTAL STATE AND CONSUMER SERVICES .....</b>	<b>576,093</b>	<b>696,817</b>	<b>1,272,910</b>	<b>1,172,104</b>	<b>96,388</b>	—	<b>4,418</b>
<b>BUSINESS, TRANSPORTATION, AND HOUSING</b>							
<b>Business and Housing</b>							
Department of Alcoholic Beverage Control .....	—	50,594	50,594	47,605	2,989	—	—
Alcoholic Beverage Control Appeals Board .....	—	942	942	942	—	—	—
Department of Financial Institutions .....	—	27,078	27,078	27,078	—	—	—
Department of Corporations .....	—	34,828	34,828	34,828	—	—	—

(Continued)

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

**Year Ended June 30, 2008**  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Department of Housing and Community Development .....	15,364	24,923	40,287	29,971	10,316	—	
Office of Real Estate Appraisers .....	—	3,856	3,856	3,856	—	—	
Department of Real Estate .....	—	43,532	43,532	43,532	—	—	
Department of Managed Health Care .....	—	43,945	43,945	43,945	—	—	
<b>Total Business and Housing .....</b>	<b>15,364</b>	<b>229,698</b>	<b>245,062</b>	<b>231,757</b>	<b>13,305</b>	<b>—</b>	
<b>Transportation</b>							
California Transportation Commission .....	—	1,966	1,966	1,966	—	—	
State Transit Assistance .....	—	201,074	201,074	—	201,074	—	
Department of Transportation .....	1,417,292	5,734,906	7,152,198	3,984,870	889,365	2,277,963	
High-Speed Rail Authority .....	—	1,710	1,710	1,710	—	—	
Office of Traffic Safety .....	—	433	433	433	—	—	
Department of the California Highway Patrol .....	—	1,713,712	1,713,712	1,712,359	—	1,353	
Department of Motor Vehicles .....	—	987,295	987,295	901,168	—	86,127	
<b>Total Transportation .....</b>	<b>1,417,292</b>	<b>8,641,096</b>	<b>10,058,388</b>	<b>6,602,506</b>	<b>1,090,439</b>	<b>2,365,443</b>	
<b>TOTAL BUSINESS, TRANSPORTATION, AND HOUSING</b>	<b>1,432,656</b>	<b>8,870,794</b>	<b>10,303,450</b>	<b>6,834,263</b>	<b>1,103,744</b>	<b>2,365,443</b>	
<b>RESOURCES</b>							
Special Resources Programs .....	—	5,126	5,126	248	4,878	—	
California Tahoe Conservancy .....	75	5,811	5,886	3,866	—	2,020	
California Conservation Corps .....	40,614	25,996	66,610	62,878	—	3,732	
Energy Resources Conservation and Development Commission .....	—	546,848	546,848	543,848	3,000	—	
Colorado River Board of California .....	(151)	—	(151)	(151)	—	—	
Department of Conservation .....	5,014	1,254,719	1,259,733	1,259,733	—	—	
Department of Forestry and Fire Protection .....	929,967	12,817	942,784	936,530	—	6,254	
State Lands Commission .....	10,071	13,392	23,463	23,113	—	350	
Department of Fish and Game .....	88,862	147,125	235,987	232,536	1,491	1,960	
Wildlife Conservation Board .....	2,302	3,130	5,432	(965)	—	6,397	
Department of Boating and Waterways .....	—	4,599	4,599	—	4,599	—	
California Coastal Commission .....	11,709	1,307	13,016	12,305	711	—	
State Coastal Conservancy .....	(76)	(4,910)	(4,986)	1,361	(112)	(6,235)	
Native American Heritage Commission .....	676	—	676	676	—	—	

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Department of Parks and Recreation .....	127,158	197,641	324,799	298,678	26,975	(854)	
Santa Monica Mountains Conservancy .....	—	229	229	229	—	—	
San Francisco Bay Conservation and Development Commission .....	4,407	—	4,407	4,407	—	—	
San Gabriel & Lower LA Rivers & Mountains Conservancy .....	—	323	323	323	—	—	
San Joaquin River Conservancy .....	—	320	320	320	—	—	
Baldwin Hills Conservancy .....	—	334	334	334	—	—	
Delta Protection Commission .....	—	172	172	172	—	—	
San Diego River Conservancy .....	—	298	298	298	—	—	
Coachella Valley Mountains Conservancy .....	—	269	269	269	—	—	
Sierra Nevada Conservancy .....	—	3,888	3,888	3,888	—	—	
Department of Water Resources .....	176,759	40,609	217,368	136,424	74,909	6,035	
<b>TOTAL RESOURCES .....</b>	<b>1,397,387</b>	<b>2,260,043</b>	<b>3,657,430</b>	<b>3,521,320</b>	<b>116,451</b>	<b>19,659</b>	
<b>CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY</b>							
State Air Resources Board .....	2,265	282,150	284,415	274,304	10,111	—	
California Integrated Waste Management Board .....	—	217,455	217,455	179,842	37,613	—	
Department of Pesticide Regulation .....	—	64,155	64,155	46,639	17,516	—	
State Water Resources Control Board .....	41,150	366,469	407,619	407,619	—	—	
Department of Toxic Substances Control .....	22,505	113,325	135,830	134,398	81	1,351	
Office of Environmental Health Hazard Assessment .....	8,823	6,029	14,852	14,852	—	—	
<b>TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY .....</b>	<b>74,743</b>	<b>1,049,583</b>	<b>1,124,326</b>	<b>1,057,654</b>	<b>65,321</b>	<b>1,351</b>	
<b>HEALTH AND HUMAN SERVICES</b>							
Emergency Medical Services Authority .....	13,251	1,811	15,062	5,151	9,911	—	
Office of Statewide Health Planning and Development .....	5,048	65,752	70,800	64,091	6,709	—	
Department of Aging .....	62,180	2,465	64,645	4,141	60,504	—	
Department of Alcohol and Drug Programs .....	285,065	9,408	294,473	20,537	273,936	—	
California Children and Families Commission .....	—	527,731	527,731	5,323	522,408	—	
Department of Health Care Services .....	14,371,201	28,596	14,399,797	147,305	14,252,492	482	
Department of Public Health .....	361,730	632,403	994,133	408,128	585,523	—	
California Medical Assistance Commission .....	1,342	—	1,342	1,342	—	—	
Managed Risk Medical Insurance Board .....	389,410	94,448	483,858	3,790	480,068	—	
<b>Department of Developmental Services</b>							
Department of Developmental Services – Headquarters .....	2,158,384	136,337	2,294,721	35,617	2,256,967	2,137	
Agnews State Hospital .....	35,900	—	35,900	35,900	—	—	

(Continued)

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

**Year Ended June 30, 2008**  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Fairview State Hospital .....	82,799	—	82,799	82,799	—	—	—
Frank D. Lanterman State Hospital .....	74,441	—	74,441	74,441	—	—	—
Porterville State Hospital .....	88,646	—	88,646	88,646	—	—	—
Sonoma State Hospital .....	93,006	—	93,006	93,006	—	—	—
Department of Developmental Services – Unallocated							
Northern California Facility – Yuba City .....	7,714	—	7,714	7,714	—	—	—
Southern California Facility – Cathedral City .....	7,628	—	7,628	7,628	—	—	—
<b>Total Department of Developmental Services .....</b>	<b>2,548,518</b>	<b>136,337</b>	<b>2,684,855</b>	<b>425,751</b>	<b>2,256,967</b>	<b>—</b>	<b>2,137</b>
Department of Mental Health							
Department of Mental Health – Headquarters .....	975,654	1,777,559	2,753,213	139,771	2,607,362	—	6,080
Department of Mental Health – Unallocated .....							
Atascadero State Hospital .....	214,159	—	214,159	214,159	—	—	—
Metropolitan State Hospital .....	134,629	—	134,629	134,306	—	—	323
Napa State Hospital .....	210,751	—	210,751	210,722	—	—	29
Patton State Hospital .....	282,471	—	282,471	282,471	—	—	—
Vacaville Psychiatric Services .....	50,986	—	50,986	50,986	—	—	—
Coalinga Secure Treatment Facility .....	116,341	—	116,341	116,341	—	—	—
Salinas Valley State Prison Treatment Facility .....	34,563	—	34,563	34,563	—	—	—
<b>Total Department of Mental Health .....</b>	<b>2,019,554</b>	<b>1,777,559</b>	<b>3,797,113</b>	<b>1,183,319</b>	<b>2,607,362</b>	<b>—</b>	<b>6,432</b>
Department of Community Services and Development .....	2,994	—	2,994	149	2,845	—	—
Department of Rehabilitation .....	55,349	88	55,437	55,437	—	—	—
Department of Child Support Services .....	305,929	—	305,929	42,862	263,067	—	—
Department of Social Services .....	8,967,765	28,983	8,996,748	127,444	8,869,304	—	—
State-Local Realignment .....	—	4,537,251	4,537,251	—	4,537,251	—	—
<b>TOTAL HEALTH AND HUMAN SERVICES .....</b>	<b>29,389,336</b>	<b>7,842,832</b>	<b>37,232,168</b>	<b>2,494,770</b>	<b>34,728,347</b>	<b>—</b>	<b>9,051</b>
<b>CORRECTIONS AND REHABILITATION</b>							
Department of Corrections and Rehabilitation .....	12,025	661	12,686	12,025	661	—	—
Corrections and Rehabilitation – Headquarters .....	2,888,897	18,618	2,907,515	2,470,077	341,598	—	95,840
Corrections and Rehabilitation – Corcoran Region .....	888,878	—	888,878	888,878	—	—	—
Corrections and Rehabilitation – El Centro Region .....	846,389	—	846,389	846,389	—	—	—
Corrections and Rehabilitation – Bakersfield Region .....	1,088,812	—	1,088,812	1,088,812	—	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Corrections and Rehabilitation – Sacramento Region .....	724,094	—	724,094	724,094	—	—	—
Corrections and Rehabilitation – North Coast Region .....	884,679	—	884,679	884,679	—	—	—
Corrections and Rehabilitation – Central Coast Region .....	1,163,993	—	1,163,993	1,163,993	—	—	—
Corrections and Rehabilitation – Southern California Region .....	594,503	—	594,503	594,503	—	—	—
Corrections and Rehabilitation – Northern Youth Region .....	212,914	—	212,914	212,914	—	—	—
Corrections and Rehabilitation – Southern Youth Region .....	174,833	—	174,833	174,833	—	—	—
Corrections and Rehabilitation – Central Valley Region .....	588,671	—	588,671	588,671	—	—	—
Board of Corrections.....	—	—	—	—	—	—	—
Department of Youth Authority - Headquarters.....	—	—	—	—	—	—	—
Federal Immigration Funding - Incarceration.....	(109,545)	—	(109,545)	(109,545)	—	—	—
<b>TOTAL CORRECTIONS AND REHABILITATION .....</b>	<b>9,959,143</b>	<b>19,279</b>	<b>9,978,422</b>	<b>9,540,323</b>	<b>342,259</b>	<b>95,840</b>	
<b>EDUCATION</b>							
<b>K-12 Education</b>							
Department of Education – Headquarters .....	37,402,771	169,959	37,572,730	56,386	37,516,344	—	—
California School for the Blind .....	11,511	—	11,511	11,511	—	—	—
California School for the Deaf – Fremont .....	32,621	—	32,621	32,621	—	—	—
California School for the Deaf – Riverside .....	29,175	—	29,175	29,175	—	—	—
Diagnostic Centers .....	11,516	—	11,516	11,516	—	—	—
California State Library .....	48,909	905	49,814	14,822	34,992	—	—
Education Audit Appeals Panel .....	852	—	852	852	—	—	—
California State Summer School for the Arts .....	1,497	—	1,497	1,497	—	—	—
Contributions to Teachers' Retirement Fund .....	1,622,917	—	1,622,917	—	1,622,917	—	—
School Facilities Aid Program .....	4,414	(160,922)	(156,508)	375	(156,883)	—	—
Commission on Teacher Credentialing .....	35,081	18,659	53,740	18,659	35,081	—	—
<b>Total K-12 Education .....</b>	<b>39,201,264</b>	<b>28,601</b>	<b>39,229,865</b>	<b>177,414</b>	<b>39,052,451</b>	<b>—</b>	<b>—</b>
<b>Higher Education – Community Colleges</b>							
Board of Governors of the California Community Colleges .....	4,134,408	23,441	4,157,849	9,975	4,147,874	—	—
California Postsecondary Education Commission .....	2,105	—	2,105	2,105	—	—	—
University of California .....	3,258,946	36,992	3,295,938	3,295,938	—	—	—
Hastings College of Law .....	10,631	—	10,631	10,631	—	—	—
Trustees of the California State University – Fiscal Management .....	115,378	—	115,378	115,378	—	—	—
California State College, Bakersfield .....	61,663	—	61,663	61,663	—	—	—
California State College, San Bernardino .....	107,400	—	107,400	107,400	—	—	—
California State College, Stanislaus .....	63,110	—	63,110	63,110	—	—	—

(Continued)

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

**Year Ended June 30, 2008**  
(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, Chico .....	120,879	—	120,879	120,879	—	—	—
California State University, Dominguez Hills .....	78,150	—	78,150	78,150	—	—	—
California State University, Fresno .....	155,346	—	155,346	155,346	—	—	—
California State University, Fullerton .....	189,785	—	189,785	189,785	—	—	—
California State University, East Bay .....	94,256	—	94,256	94,256	—	—	—
California State University, Humboldt .....	71,430	—	71,430	71,430	—	—	—
California State University, Long Beach .....	235,853	—	235,853	235,853	—	—	—
California State University, Los Angeles .....	132,747	—	132,747	132,747	—	—	—
California State University, Maritime Academy .....	15,040	—	15,040	15,040	—	—	—
California State University, Monterey Bay .....	43,975	—	43,975	43,975	—	—	—
California State University, Northridge .....	200,934	—	200,934	200,934	—	—	—
California State Polytechnic University, Pomona .....	152,519	—	152,519	152,519	—	—	—
California State University, Sacramento .....	172,384	—	172,384	172,384	—	—	—
California State University, San Diego .....	234,749	—	234,749	234,749	—	—	—
California State University, San Francisco .....	196,753	—	196,753	196,753	—	—	—
California State University, San Jose .....	191,984	—	191,984	191,984	—	—	—
California State Polytechnic University, San Luis Obispo .....	165,078	—	165,078	165,078	—	—	—
California State University, Sonoma .....	67,276	—	67,276	67,276	—	—	—
California State University, San Marcos .....	66,746	—	66,746	66,746	—	—	—
California State University, Channel Islands .....	37,241	—	37,241	37,241	—	—	—
Student Aid Commission .....	866,665	—	866,665	15,004	851,661	—	—
<b>Total Higher Education .....</b>	<b>11,243,431</b>	<b>60,433</b>	<b>11,303,864</b>	<b>6,304,329</b>	<b>4,999,535</b>	—	—
<b>TOTAL EDUCATION .....</b>	<b>50,444,695</b>	<b>89,034</b>	<b>50,533,729</b>	<b>6,481,743</b>	<b>44,051,986</b>	—	—
<b>LABOR AND WORKFORCE DEVELOPMENT</b>							
Employment Development Department .....	30,678	84,828	115,506	109,806	5,700	—	—
Agricultural Labor Relations .....	4,776	—	4,776	4,776	—	—	—
Department of Industrial Relations .....	67,605	233,229	300,834	300,834	—	—	—
<b>TOTAL LABOR AND WORKFORCE DEVELOPMENT .....</b>	<b>103,059</b>	<b>318,057</b>	<b>421,116</b>	<b>415,416</b>	<b>5,700</b>	—	—
<b>GENERAL GOVERNMENT</b>							
<b>General Administration</b>	—	60,800	60,800	36,461	24,339	—	—
Commission on Peace Officer Standards and Training .....	—	—	—	—	—	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
State Public Defender .....	11,577	—	11,577	11,577	—	—	
Payment to Counties for Costs of Homicide Trials .....	616	—	616	—	616	—	
California Arts Council .....	1,185	2,793	3,978	2,153	1,825	—	
Public Employment Relations Board .....	6,173	—	6,173	6,173	—	—	
Department of Personnel Administration .....	30,899	5,248	36,147	36,147	—	—	
California Citizen Compensation Committee .....	2	—	2	2	—	—	
Board of Chiropractic Examiners .....	—	2,278	2,278	2,278	—	—	
Board of Pilot Commissioners for Bays of San Francisco, San Pablo, and Suisun .....	—	2,227	2,227	2,227	—	—	
California Horse Racing Board .....	—	9,487	9,487	9,487	—	—	
Department of Food and Agriculture .....	106,662	122,285	228,947	168,458	57,089	3,400	
Fair Political Practices Commission .....	7,824	—	7,824	7,824	—	—	
Public Utilities Commission .....	—	1,172,945	1,172,945	1,172,945	—	—	
Electricity Oversight Board .....	—	2,004	2,004	2,004	—	—	
Milton Marks Commission on California State Government Organization and Economy .....	923	—	923	923	—	—	
Commission on the Status of Women .....	532	—	532	532	—	—	
California Law Revision Commission .....	733	—	733	733	—	—	
Commission on Uniform State Laws .....	149	—	149	149	—	—	
Bureau of State Audits .....	16,229	796	17,025	17,025	—	—	
Department of Finance .....	39,271	488	39,759	39,759	—	—	
Commission on State Mandates .....	24,643	11,297	35,940	1,513	34,427	—	
Office of Administrative Law .....	2,898	—	2,898	2,898	—	—	
Military Department .....	43,100	9	43,109	42,199	60	850	
Department of Veterans' Affairs Veterans Home of California – Headquarters .....	31,592	554	32,146	28,992	3,154	—	
Veterans Home of California – Yountville .....	47,392	—	47,392	47,352	—	40	
Veterans Home of California – Barstow .....	12,534	—	12,534	12,461	—	73	
Veterans Home of California – Chula Vista .....	17,776	—	17,776	17,776	—	—	
Veterans Home of California – Greater Los Angeles .....	539	—	539	539	—	—	
Total Department of Veterans' Affairs .....	109,833	554	110,387	107,120	3,154	113	
<b>Total General Administration .....</b>	<b>403,249</b>	<b>1,393,211</b>	<b>1,796,460</b>	<b>1,670,587</b>	<b>121,510</b>	<b>4,363</b>	
<b>Tax Relief</b> General Tax Relief .....	669,140	—	669,140	—	669,140	—	
<b>Total Tax Relief .....</b>	<b>669,140</b>	<b>—</b>	<b>669,140</b>	<b>—</b>	<b>669,140</b>	<b>—</b>	

## Governmental Cost Funds

### Detailed Statement of Expenditures by Function and Character

**Year Ended June 30, 2008**  
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
<b>Local Government Aid (Subventions)</b>							
Local Government Financing, Proposition 13 Fiscal Relief .....	291,329	—	291,329	—	291,329	—	—
Shared Revenues							
Apportionment of Off-Highway License Fees .....	—	3,871	3,871	—	3,871	—	—
Apportionment of Motor Vehicle License Fees (In-Lieu) .....	—	199,324	199,324	—	199,324	—	—
Apportionment of Tideland Revenues .....	619	—	619	—	619	—	—
Apportionment of Motor Vehicle Fuel Tax (HUT) .....	—	1,147,677	1,147,677	22,771	1,124,906	—	—
Apportionment of Geothermal Resources .....	—	6,890	6,890	6,890	—	—	—
Apportionment of Local Transportation Funding .....	—	(164)	(164)	—	(164)	—	—
Total Shared Revenues .....	619	1,357,598	1,358,217	29,661	1,328,556	—	—
<b>Total Local Government Aid (Subventions) .....</b>	<b>291,948</b>	<b>1,357,598</b>	<b>1,649,546</b>	<b>29,661</b>	<b>1,619,885</b>	<b>—</b>	<b>—</b>
<b>Debt Service</b>							
Payment of Interest on Pooled Money Investment Loans .....	338	—	338	338	—	—	—
General Obligation Bonds and Commercial Paper .....	3,310,891	—	3,310,891	3,310,891	—	—	—
Economic Recovery Financing Committee .....	—	1,451,218	1,451,218	1,451,218	—	—	—
Payment of Interest on General Fund Loans .....	201,506	—	201,506	201,506	—	—	—
Interest Payments to Federal Governments .....	23,735	949	24,684	24,684	—	—	—
<b>Total Debt Service .....</b>	<b>3,536,470</b>	<b>1,452,167</b>	<b>4,988,637</b>	<b>4,988,637</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Statewide Expenditure and Savings</b>							
Health and Dental Benefits for Annuitants .....	1,051,277	—	1,051,277	1,051,277	—	—	—
Budget Stabilization Account .....	1,022,621	—	1,022,621	1,022,621	—	—	—
Board of Control Equity Claims .....	2,418	(25)	2,393	2,393	—	—	—
Judgments, Settlements, and Tort Liability Claims .....	6,539	51	6,590	6,590	—	—	—
Capital Outlay Planning and Studies Funding .....	380	—	380	—	—	380	—
Reserve for Encumbrance .....	(219,426)	(1,024,930)	(1,244,356)	(249,168)	(973,473)	(21,715)	—
Statewide General Administration Expenditures (Pro Rata) .....	(549,587)	278	(549,309)	(549,309)	—	—	—
Various .....	19	45	64	64	—	—	—
Miscellaneous .....	(629,206)	219	(628,987)	(628,987)	—	—	—
General Fund Credits From Federal Funds .....	(88,045)	—	(88,045)	(88,045)	—	—	—



	Classification by Fund Type		Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Total Statewide Expenditure and Savings .....	596,990	(1,024,362)	(427,372)	567,436	(973,473)	(21,335)
TOTAL GENERAL GOVERNMENT .....	5,497,797	3,178,614	8,676,411	7,256,321	1,437,062	(16,972)
TOTAL GOVERNMENTAL COST EXPENDITURES .....	\$ 102,745,508	\$ 26,456,484	\$ 129,201,992	\$ 41,027,869	\$ 85,603,560	\$ 2,570,563

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# Bond Interest and Redemption

# General Obligation Bonds Interest and Redemption

**June 30, 2008**

(Amounts in thousands)

	Bonds Outstanding June 30, 2007	Issued
<b>NON-SELF-LIQUIDATING BONDS</b>		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection .....	\$ 785,250	\$ 299,465
California Library Construction and Renovation .....	185,410	56,515
California Park and Recreational Facilities .....	66,290	—
California Parklands .....	12,415	—
California Safe Drinking Water .....	120,815	9,045
California Stem Cell Research and Cures .....	—	250,000
California Wildlife, Coastal, and Park Land Conservation .....	291,745	—
Children's Hospital .....	154,900	93,670
Class-Size Reduction Public Education Facilities .....	8,057,330	170,895
Clean Air and Transportation Improvement .....	1,179,620	94,020
Clean Water .....	51,665	—
Clean Water and Water Conservation .....	13,690	—
Clean Water and Water Reclamation .....	39,550	4,385
Community Parklands .....	23,240	—
County Correctional Facility Capital Expenditure .....	124,705	—
County Correctional Facility Capital Expenditure and Youth Facility .....	230,415	35,550
County Jail Capital Expenditure .....	23,050	—
Disaster Preparedness and Flood Prevention .....	—	17,925
Earthquake Safety and Public Building Rehabilitation .....	202,175	13,270
Fish and Wildlife Habitat Enhancement .....	15,665	—
Higher Education Facilities .....	992,710	138,785
Highway Safety, Traffic Reduction, Air Quality, and Port Security .....	—	1,082,550
Housing and Emergency Shelter .....	654,135	31,385
Housing and Homeless .....	5,095	—
Kindergarten-University Public Education Facilities .....	16,047,185	3,544,860
Lake Tahoe Acquisitions .....	12,775	—
New Prison Construction .....	534,715	5,300
Passenger Rail and Clean Air .....	428,415	21,285
Public Education Facilities .....	2,278,685	10,730
Safe, Clean, Reliable Water Supply .....	666,115	44,015
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection .....	1,007,030	239,305
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection .....	—	45,520
Safe Neighborhood Parks .....	1,411,730	165,505
School Building and Earthquake .....	25,315	—
School Facilities .....	2,764,072	454,183
Seismic Retrofit .....	1,574,955	87,295
State School Building Lease-Purchase .....	157,400	—
State, Urban, and Coastal Parks .....	9,310	—
Veterans' Home .....	3,080	9,835
Voting Modernization .....	27,910	63,950
Water Conservation .....	34,780	8,690
Water Conservation and Water Quality .....	56,210	—
Water Security, Clean Drinking Water, Coastal and Beach Protection .....	1,010,930	251,230
<b>Total, Non-Self-Liquidating Bonds</b> .....	<b>41,280,482</b>	<b>7,249,163</b>
<b>SELF-LIQUIDATING BONDS</b>		
California Water Resources Development .....	634,750	—
Economic Recovery .....	8,988,960	3,179,260
Veterans Farm and Home Building .....	1,319,470	91,200
<b>Total, Self-Liquidating Bonds</b> .....	<b>10,943,180</b>	<b>3,270,460</b>
<b>Total, Bonded Debt</b> .....	<b>\$ 52,223,662</b>	<b>\$ 10,519,623</b>

Interest	Redemption	Bonds Outstanding June 30, 2008	Authorized and Unissued	Commercial Paper Authorized
\$ 39,612	\$ 9,970	\$ 1,074,745	\$ 855,066	\$ 652,344
9,406	14,935	226,990	67,565	64,925
4,055	12,925	53,365	1,100	—
748	1,975	10,440	—	—
6,501	21,340	108,520	2,500	6,935
6,101	—	250,000	2,429,296	320,704
16,409	31,000	260,745	7,330	—
7,745	1,425	247,145	161,430	339,445
377,833	434,240	7,793,985	—	74,560
58,793	157,445	1,116,195	15,630	188,990
3,203	9,525	42,140	—	—
801	1,975	11,715	—	—
2,054	6,680	37,255	—	—
1,477	4,735	18,505	—	—
7,763	23,250	101,455	—	—
12,455	57,460	208,505	—	—
1,522	12,750	10,300	—	—
—	—	17,925	3,645,300	426,775
9,681	15,030	200,415	—	17,080
942	2,470	13,195	—	—
52,454	246,185	885,310	19,785	—
10,177	—	1,082,550	17,922,928	919,522
33,400	10,000	675,520	3,369,190	895,205
289	435	4,660	—	—
737,029	649,100	18,942,945	2,508,902	13,885,968
812	2,705	10,070	—	—
30,504	106,165	433,850	298	7,752
22,676	70,030	379,670	—	—
108,961	139,970	2,149,445	37,465	12,965
31,331	41,070	669,060	—	220,155
51,930	27,510	1,218,825	268,791	359,891
—	—	45,520	5,025,723	316,757
69,401	61,545	1,515,690	164,690	268,010
1,335	1,335	23,980	—	—
142,953	701,259	2,516,996	—	16,634
75,708	85,465	1,576,785	—	76,685
10,554	50,000	107,400	—	—
503	940	8,370	—	—
303	—	12,915	15,170	21,915
1,419	8,600	83,260	—	73,420
1,659	10,350	33,120	—	8,820
3,151	4,565	51,645	23,215	—
50,604	24,695	1,237,465	1,628,498	536,777
<b>2,004,254</b>	<b>3,061,054</b>	<b>45,468,591</b>	<b>38,169,872</b>	<b>19,712,234</b>
27,039	50,355	584,395	167,600	—
362,851	2,126,530	10,041,690	—	—
74,878	86,075	1,324,595	—	274,110
<b>464,768</b>	<b>2,262,960</b>	<b>11,950,680</b>	<b>167,600</b>	<b>274,110</b>
<b>\$ 2,469,022</b>	<b>\$ 5,324,014</b>	<b>\$ 57,419,271</b>	<b>\$ 38,337,472</b>	<b>\$ 19,986,344</b>

# Bonded Debt Annual Redemption and Interest Requirement

June 30, 2008

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities
2009 .....	\$ 67,561	\$ 15,572	\$ 16,139
2010 .....	63,393	28,424	12,281
2011 .....	64,711	24,635	9,794
2012 .....	78,259	18,446	7,235
2013 .....	64,763	14,232	2,496
2014 .....	64,776	12,827	1,971
2015 .....	103,694	12,946	1,905
2016 .....	117,588	13,287	1,840
2017 .....	53,828	12,113	1,871
2018 .....	52,706	11,439	1,800
2019 .....	53,201	10,979	1,740
2020 .....	65,681	11,071	1,671
2021 .....	79,903	11,618	1,602
2022 .....	84,574	10,557	1,338
2023 .....	49,052	10,254	1,303
2024 .....	49,671	13,197	911
2025 .....	52,802	9,815	717
2026 .....	51,353	12,384	511
2027 .....	52,728	13,428	236
2028 .....	79,917	11,015	225
2029 .....	50,267	10,416	—
2030 .....	60,481	10,501	—
2031 .....	77,150	22,376	—
2032 .....	68,325	12,484	—
2033 .....	69,776	12,849	—
2034 .....	79,967	12,958	—
2035 .....	70,034	13,492	—
2036 .....	65,146	13,393	—
2037 .....	45,037	7,669	—
2038 .....	131,424	2,177	—
2039 .....	—	—	—
2040 .....	—	—	—
2041 .....	—	—	—
2042 .....	—	—	—
2043 .....	—	—	—
<b>TOTAL .....</b>	<b>2,067,768</b>	<b>396,554</b>	<b>67,586</b>
Percent of Total Requirements .....	2.26%	0.43%	0.07%
<b>Total Interest Payments .....</b>	<b>993,023</b>	<b>169,564</b>	<b>14,221</b>
<b>Total Redemptions .....</b>	<b>\$ 1,074,745</b>	<b>\$ 226,990</b>	<b>\$ 53,365</b>

**Non-Self-Liquidating**

California Parklands	California Safe Drinking Water	California Stem Cell Research and Cures	California Wildlife, Coastal, and Park Land Conservation	Children's Hospital	Class-Size Reduction Public Education Facilities	Clean Air and Transportation Improvement
\$ 2,585	\$ 17,930	\$ 12,920	\$ 45,905	\$ 14,300	\$ 680,310	\$ 142,117
2,450	17,900	12,920	42,279	12,714	694,044	115,062
2,315	16,395	12,920	37,295	24,749	625,415	120,511
1,168	12,359	12,920	33,369	17,587	603,527	150,211
498	7,475	12,920	21,980	16,329	586,517	103,535
480	7,207	12,920	17,510	15,998	570,077	73,344
462	7,014	12,920	16,965	16,467	554,396	71,960
444	6,780	12,920	16,407	16,209	512,110	69,731
426	6,547	12,920	16,340	38,154	494,183	69,332
408	6,945	12,920	16,293	10,222	493,500	70,388
392	7,014	12,920	15,687	10,302	486,830	71,551
376	6,663	12,920	15,075	10,103	482,652	85,094
360	5,522	12,920	14,460	11,429	471,502	60,159
343	5,286	12,920	13,020	11,079	514,064	57,989
396	6,247	12,920	12,503	10,948	581,915	68,246
55	4,168	12,920	9,160	10,891	538,575	54,989
52	3,154	12,920	6,499	12,598	581,998	44,775
—	3,078	12,920	5,417	11,457	567,529	52,771
—	1,006	12,920	3,573	12,198	471,370	39,983
—	890	12,920	1,393	21,597	549,016	35,610
—	1,040	37,274	1,555	10,580	521,384	29,597
—	572	35,982	512	10,489	591,460	27,106
—	62	34,690	510	13,147	330,138	16,655
—	134	33,398	512	13,261	261,339	14,327
—	173	32,106	512	57,374	141,897	13,715
—	—	30,814	—	12,634	86,193	4,445
—	—	29,522	—	12,845	11,356	800
—	—	28,230	—	12,188	4,425	668
—	8	26,938	—	7,121	1,475	174
—	—	25,646	—	2,177	159	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>13,210</b>	<b>151,569</b>	<b>573,000</b>	<b>364,731</b>	<b>457,147</b>	<b>13,009,356</b>	<b>1,664,845</b>
0.01%	0.17%	0.63%	0.40%	0.50%	14.21%	1.82%
2,770	43,049	323,000	103,986	210,002	5,215,371	548,650
<b>\$ 10,440</b>	<b>\$ 108,520</b>	<b>\$ 250,000</b>	<b>\$ 260,745</b>	<b>\$ 247,145</b>	<b>\$ 7,793,985</b>	<b>\$ 1,116,195</b>

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2008**  
(Amounts in thousands)

	Clean Water	Clean Water and Water Conservation	Clean Water and Water Reclamation	Community Parklands
2009 .....	\$ 12,342	\$ 2,649	\$ 4,340	\$ 5,897
2010 .....	10,175	2,076	3,872	5,325
2011 .....	7,630	1,978	4,075	3,616
2012 .....	5,245	1,364	3,531	2,567
2013 .....	1,973	721	3,330	665
2014 .....	1,907	697	3,685	517
2015 .....	1,840	673	2,840	497
2016 .....	1,774	650	2,752	478
2017 .....	1,707	632	3,127	458
2018 .....	1,640	609	3,010	439
2019 .....	1,575	585	2,952	420
2020 .....	1,508	538	3,176	403
2021 .....	1,443	516	2,789	386
2022 .....	1,372	493	3,575	370
2023 .....	1,301	471	2,231	425
2024 .....	265	448	892	—
2025 .....	103	301	857	—
2026 .....	—	174	978	—
2027 .....	—	122	646	—
2028 .....	—	117	540	—
2029 .....	—	113	952	—
2030 .....	—	—	472	—
2031 .....	—	—	—	—
2032 .....	—	—	—	—
2033 .....	—	—	—	—
2034 .....	—	—	—	—
2035 .....	—	—	—	—
2036 .....	—	—	—	—
2037 .....	—	—	—	—
2038 .....	—	—	—	—
2039 .....	—	—	—	—
2040 .....	—	—	—	—
2041 .....	—	—	—	—
2042 .....	—	—	—	—
2043 .....	—	—	—	—
<b>TOTAL .....</b>	<b>53,800</b>	<b>15,927</b>	<b>54,622</b>	<b>22,463</b>
Percent of Total Requirements .....	0.06%	0.02%	0.06%	0.03%
<b>Total Interest Payments .....</b>	<b>11,660</b>	<b>4,212</b>	<b>17,367</b>	<b>3,958</b>
<b>Total Redemptions .....</b>	<b>\$ 42,140</b>	<b>\$ 11,715</b>	<b>\$ 37,255</b>	<b>\$ 18,505</b>



## Non-Self-Liquidating

County Correctional Facility Capital Expenditure	County Correctional Facility Capital Expenditure and Youth Facility	County Jail Capital Expenditure	Disaster Preparedness and Flood Prevention	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities
\$ 29,453	\$ 38,294	\$ 8,116	\$ 1,147	\$ 22,844	\$ 3,253	\$ 162,126
25,669	37,971	2,215	861	23,154	2,573	148,152
20,441	37,020	853	861	30,082	2,372	151,076
13,062	25,270	—	861	24,550	1,167	76,350
10,145	18,904	—	5,281	34,886	591	60,929
3,247	11,136	—	13,866	23,745	653	54,642
2,844	11,290	—	—	19,922	636	53,325
2,732	12,342	—	—	13,507	533	55,509
2,620	10,742	—	—	13,096	518	49,224
2,508	11,940	—	—	14,679	591	51,637
2,403	11,052	—	—	12,945	577	60,002
2,208	13,595	—	—	9,858	563	59,345
2,114	4,654	—	—	6,278	548	36,283
2,021	9,713	—	—	4,968	494	47,453
2,127	6,661	—	—	8,903	534	44,120
—	3,929	—	—	360	431	27,024
—	3,668	—	—	360	320	19,940
—	2,500	—	—	—	258	15,277
—	1,313	—	—	—	260	7,438
—	1,560	—	—	—	240	5,305
—	895	—	—	—	235	11,933
—	860	—	—	—	221	1,743
—	—	—	—	—	222	1,272
—	—	—	—	—	222	1,051
—	—	—	—	—	227	1,065
—	—	—	—	—	226	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	6	—	—	—
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—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>123,594</b>	<b>275,309</b>	<b>11,184</b>	<b>22,888</b>	<b>264,137</b>	<b>18,465</b>	<b>1,202,221</b>
0.13%	0.30%	0.01%	0.02%	0.29%	0.02%	1.31%
22,139	66,804	884	4,963	63,722	5,270	316,911
<b>\$ 101,455</b>	<b>\$ 208,505</b>	<b>\$ 10,300</b>	<b>\$ 17,925</b>	<b>\$ 200,415</b>	<b>\$ 13,195</b>	<b>\$ 885,310</b>

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2008**  
(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security	Housing and Emergency Shelter	Housing and Homeless	Kindergarten- University Public Education Facilities *
2009 .....	\$ 68,367	\$ 95,837	\$ 695	\$ 1,156,082
2010 .....	51,362	105,522	662	1,160,483
2011 .....	51,362	114,372	879	1,180,133
2012 .....	69,697	138,017	864	1,244,608
2013 .....	69,699	132,634	508	1,159,657
2014 .....	69,698	116,898	204	1,152,574
2015 .....	69,671	66,583	383	1,100,840
2016 .....	85,278	2,229	224	1,148,235
2017 .....	84,389	1,933	224	1,384,799
2018 .....	168,585	13,647	221	1,364,002
2019 .....	101,696	1,310	212	1,168,055
2020 .....	93,943	1,310	201	1,167,751
2021 .....	78,287	1,310	186	1,110,566
2022 .....	83,317	1,310	509	993,868
2023 .....	74,433	1,310	215	1,166,496
2024 .....	57,659	1,310	—	1,372,980
2025 .....	57,539	1,620	—	1,318,490
2026 .....	57,537	1,296	—	1,340,483
2027 .....	20,621	1,996	—	1,133,986
2028 .....	55,946	1,626	—	1,150,705
2029 .....	51,995	1,492	—	1,210,071
2030 .....	32,453	1,481	—	1,239,965
2031 .....	32,446	16,204	—	1,223,678
2032 .....	26,450	5,371	—	1,242,523
2033 .....	41,009	1,440	—	1,248,297
2034 .....	60,309	1,380	—	959,236
2035 .....	64,254	1,320	—	678,475
2036 .....	64,262	—	—	719,943
2037 .....	64,261	—	—	558,473
2038 .....	64,216	6	—	177,931
2039 .....	—	—	—	14
2040 .....	—	—	—	1,012
2041 .....	—	—	—	—
2042 .....	—	—	—	—
2043 .....	—	—	—	—
<b>TOTAL .....</b>	<b>1,970,741</b>	<b>830,764</b>	<b>6,187</b>	<b>33,234,411</b>
Percent of Total Requirements .....	2.15%	0.91%	0.01%	36.30%
<b>Total Interest Payments .....</b>	<b>888,191</b>	<b>155,244</b>	<b>1,527</b>	<b>14,291,466</b>
<b>Total Redemptions .....</b>	<b>\$ 1,082,550</b>	<b>\$ 675,520</b>	<b>\$ 4,660</b>	<b>\$ 18,942,945</b>

\* Includes estimated interest for \$3.0 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2008.

<b>Non-Self-Liquidating</b>						
Lake Tahoe Acquisitions	New Prison Construction	Passenger Rail and Clean Air	Public Education Facilities	Safe, Clean, Reliable Water Supply	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection
\$ 3,349	\$ 110,437	\$ 67,420	\$ 204,789	\$ 53,298	\$ 87,020	\$ 2,943
3,182	134,623	64,397	196,024	63,313	106,554	2,215
2,344	134,625	88,651	226,597	55,879	101,921	2,215
2,135	37,573	95,441	183,507	54,454	84,418	2,215
179	24,260	47,658	174,367	49,019	91,909	2,215
170	19,666	24,115	169,872	50,647	79,402	2,215
162	12,583	20,059	160,447	55,282	71,211	47,029
56	6,692	10,421	159,501	51,311	67,959	—
54	6,234	10,041	154,316	39,445	65,518	—
51	8,106	14,184	131,269	36,441	76,882	—
—	10,024	9,220	126,479	36,552	61,245	—
—	1,889	3,391	157,930	37,806	60,921	—
—	599	1,427	157,621	37,991	62,246	—
—	78	1,065	165,944	43,561	64,562	—
—	127	1,067	161,415	41,768	65,227	—
—	194	—	134,042	39,362	67,438	—
—	256	—	120,626	41,138	91,210	—
—	112	—	136,545	53,358	154,970	—
—	108	—	155,571	47,676	184,581	—
—	114	—	114,015	41,994	92,760	—
—	119	—	79,186	36,759	55,165	—
—	114	—	29,433	29,288	61,782	—
—	114	—	14,119	28,849	67,657	—
—	58	—	8,425	26,496	83,846	—
—	61	—	5,884	22,031	54,093	—
—	68	—	1,030	15,805	45,142	—
—	—	—	1,006	9,229	39,540	—
—	—	—	—	7,757	24,810	—
—	—	—	—	2,531	19,144	6
—	—	—	—	—	3,388	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>11,682</b>	<b>508,834</b>	<b>458,557</b>	<b>3,329,960</b>	<b>1,109,040</b>	<b>2,192,521</b>	<b>61,058</b>
0.01%	0.56%	0.50%	3.64%	1.21%	2.39%	0.07%
1,612	74,984	78,887	1,180,515	439,980	973,696	15,538
<b>\$ 10,070</b>	<b>\$ 433,850</b>	<b>\$ 379,670</b>	<b>\$ 2,149,445</b>	<b>\$ 669,060</b>	<b>\$ 1,218,825</b>	<b>\$ 45,520</b>

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2008**  
(Amounts in thousands)

	Safe Neighborhood Parks	School Building and Earthquake	School Facilities	Seismic Retrofit
2009 .....	\$ 126,477	\$ 2,601	\$ 395,407	\$ 140,528
2010 .....	116,749	2,532	444,860	130,540
2011 .....	102,931	2,462	379,507	140,490
2012 .....	105,728	2,392	237,517	127,441
2013 .....	112,121	2,322	180,695	116,309
2014 .....	101,243	2,252	177,379	115,426
2015 .....	111,434	2,182	187,141	110,887
2016 .....	105,432	2,112	155,608	104,287
2017 .....	94,858	2,037	164,274	102,776
2018 .....	89,024	1,967	150,770	100,805
2019 .....	82,169	1,897	168,335	92,613
2020 .....	89,602	1,827	159,983	110,343
2021 .....	83,118	1,757	122,114	110,509
2022 .....	86,223	1,687	212,778	101,954
2023 .....	88,254	1,616	107,168	115,147
2024 .....	94,491	1,544	56,956	101,222
2025 .....	94,577	1,473	30,909	114,745
2026 .....	89,444	1,401	12,461	95,310
2027 .....	93,748	—	11,903	103,534
2028 .....	100,458	—	12,077	104,880
2029 .....	87,614	—	19,283	86,291
2030 .....	100,320	—	5,952	67,430
2031 .....	97,730	—	2,839	45,795
2032 .....	136,012	—	2,907	41,244
2033 .....	93,891	—	3,059	20,010
2034 .....	85,080	—	518	26,177
2035 .....	70,892	—	349	21,719
2036 .....	61,383	—	377	20,482
2037 .....	34,128	—	72	15,038
2038 .....	20,915	—	—	14,519
2039 .....	—	—	—	—
2040 .....	—	—	—	—
2041 .....	—	—	—	—
2042 .....	—	—	—	—
2043 .....	—	—	—	—
<b>TOTAL .....</b>	<b>2,756,046</b>	<b>36,061</b>	<b>3,403,198</b>	<b>2,598,451</b>
Percent of Total Requirements .....	3.01%	0.04%	3.72%	2.84%
<b>Total Interest Payments .....</b>	<b>1,240,356</b>	<b>12,081</b>	<b>886,202</b>	<b>1,021,666</b>
<b>Total Redemptions .....</b>	<b>\$ 1,515,690</b>	<b>\$ 23,980</b>	<b>\$ 2,516,996</b>	<b>\$ 1,576,785</b>



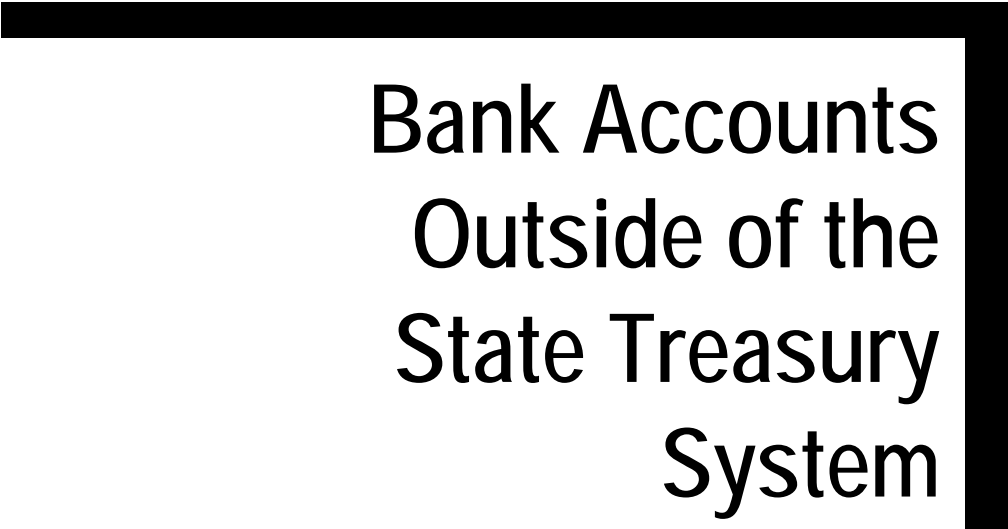
# Bonded Debt Annual Redemption and Interest Requirement

June 30, 2008  
(Amounts in thousands)

	<u>Self-Liquidating</u>			<u>Total</u>
	California Water Resources Development	Economic Recovery *	Veterans Farm and Home Building	
2009 .....	\$ 77,501	\$ 1,241,583	\$ 152,314	\$ 5,463,063
2010 .....	77,259	1,240,279	126,133	5,439,335
2011 .....	76,436	1,277,631	87,916	5,339,887
2012 .....	75,728	1,045,717	98,406	4,816,117
2013 .....	74,463	1,400,922	74,627	4,786,434
2014 .....	73,588	1,406,898	91,714	4,650,697
2015 .....	66,973	1,352,947	106,880	4,528,641
2016 .....	57,657	802,885	118,129	3,825,668
2017 .....	52,406	523,857	108,484	3,706,100
2018 .....	38,027	723,145	80,255	3,826,811
2019 .....	28,389	724,235	97,397	3,540,941
2020 .....	18,791	72,589	71,137	2,904,723
2021 .....	9,122	409,218	71,160	3,053,443
2022 .....	1,994	227,225	71,570	2,910,702
2023 .....	95	202	53,073	2,770,087
2024 .....	90	5,835	56,416	2,787,904
2025 .....	36	—	62,385	2,758,787
2026 .....	—	—	55,331	2,804,095
2027 .....	—	—	56,109	2,498,956
2028 .....	—	—	55,256	2,531,598
2029 .....	—	—	74,866	2,485,765
2030 .....	—	—	80,949	2,501,732
2031 .....	—	—	76,558	2,188,540
2032 .....	—	—	76,792	2,143,031
2033 .....	—	—	76,026	1,982,788
2034 .....	—	—	29,829	1,586,360
2035 .....	—	—	29,347	1,185,341
2036 .....	—	—	25,941	1,131,381
2037 .....	—	—	27,556	857,166
2038 .....	—	—	18,346	490,716
2039 .....	—	—	18,358	18,372
2040 .....	—	—	18,368	19,380
2041 .....	—	—	18,375	18,375
2042 .....	—	—	378	378
2043 .....	—	—	385	385
<b>TOTAL .....</b>	<b>728,555</b>	<b>12,455,168</b>	<b>2,266,766</b>	<b>91,553,699</b>
Percent of Total Requirements .....	0.80%	13.60%	2.48%	100.00%
<b>Total Interest Payments .....</b>	<b>144,160</b>	<b>2,413,478</b>	<b>942,171</b>	<b>34,134,428</b>
<b>Total Redemptions .....</b>	<b>\$ 584,395</b>	<b>\$ 10,041,690</b>	<b>\$ 1,324,595</b>	<b>\$ 57,419,271</b>

(Concluded)

\* Includes estimated interest for \$1.1 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2008.



# Bank Accounts Outside of the State Treasury System

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**

(Amounts in dollars)

<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	\$ 419,949
Business, Technology and Transportation Agency .....	Bay Bridge Performance Bond Program	Trust	Investment of the Bay Bridge performance bond program reserve	3,356,951
	California Infrastructure and Economic Development Bank Fund	Bond Trust	Hold funds for disbursement	16,584,267
	Development Corporation—Various	Trust	Investment of the small business loan guarantee program reserve	18,337,544
	Disaster Relief Program	Trust	Investment of the disaster relief program reserve	1,527,824
	Small Business Loan Guarantee Program	Trust	Investment of the small business loan guarantee program reserve	19,021,358
<b>Total, Business, Technology and Transportation Agency ..</b>				<b>58,827,944</b>
California Housing Finance Agency .....	Cash in U.S. Bank Trust	Cash	As required by the indenture	6,124
	Cash in Bank of America	Cash	Various	37,478,480
	Investment—At Cost U.S. Bank	Money Market	As required by the indenture	124,947,935
	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	79,504,143
	Investment—Bond Reserve	Government National Mortgage Association	As required by the indenture	6,089,256
	Investment—Bond Reserve	Investment Agreement	As required by the indenture	96,409,225
	Investment—Bond Revenue	Investment Agreement	To pay debt service/expenses	332,636,460



<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	Investment—Debt Service Reserve	Government National Mortgage Association	As required by the indenture	627,010
	Investment—Debt Service Reserve	Investment Agreement	As required by the indenture	1,399,262
	Investment—Program/ Escrow	Investment Agreement	Purchase of mortgage loans	9,588,564
	Investment—Program	Investment Agreement	Purchase of mortgage loans	16,335,797
	Investment—Program	Mortgage Backed Security	Purchase of mortgage loans	104,848,558
	Investment—Reserve	Investment Agreement	As required by the indenture	26,604,250
	Investment—Reserve	Investment Agreement	Purchase of mortgage loans	989,417
	Investment—Revenue	Investment Agreement	To pay debt service/expenses	587,913
	Investment—Warehousing Account	Federal Home Loan Mortgage Corporation	Purchase of mortgage loans	35,863,732
<b>Total, California Housing Finance Agency .....</b>				<b>874,696,126</b>
California State Hospitals:				
Agnews Developmental Center .....	ADC—Trust Deposit	Checking	Patient trust funds	61,550
Atascadero State Hospital ...	Clients' Trustee Savings Account	Money Market	Patient trust funds	90,632
	Patients' Savings Account	Savings	Patient funds	70,959
Canyon Springs Intensive Care Facilities .....	Residents' Savings Account	Money Market	To invest residents' funds not needed for day-to-day use.	7,013
Coalinga State Hospital .....	Patients' Benefit Fund	Checking	To deposit donations and other approved sources for the education and entertainment of the patients	2,683

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**

(Amounts in dollars)

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Fairview Developmental Center .....	Fairview Developmental Center Clients' Accounts	Money Market	Pooled savings of client funds	229,117
Frank D. Lanterman Developmental Center .....	Residents' Savings Account	Certificate of Deposit	To invest residents' funds not needed for day-to-day use.	214,531
Napa State Hospital.....	Clients' Trustee Accounts	Savings	Trustee savings accounts	9,074
Northern California Facility– Sierra Vista .....	Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare and Institutions Code Sec. 4125 to meet share of cost	8,000
Patton State Hospital .....	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code Sec. 4125 and Government Code Sec. 16305	205,900
Porterville Developmental Center .....	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	210,734
Sonoma Developmental Center .....	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for resident clients	11,994
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund established with proceeds of matured bond with income only for resident clients	95,776
	Sonoma Developmental Center–Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare and Institutions Code Sec. 4125 to meet share of cost	269,523
<b>Total, California State Hospitals .....</b>				<b>1,487,486</b>
California State Universities: Trustees of the California State University .....	CSU International Programs, Chile	Personal Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	3,044

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	CSU International Programs, China	Personal Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	4,184
	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	82,509
	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	5,659
	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	241,802
	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	35,407
	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	56,289
	CSU, Channel Islands	Current cash	Current balance until bond is called in full	28
	CSU Risk Management Authority	Checking	Support operations	19,447,092
	CSU Risk Management Authority	Investment	Maximize investments	127,175,688
	California State Student Association	Checking	Payroll clearing account	3,062

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**  
(Amounts in dollars)

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
	Trustees of the California State University	Pooled Investment Fund	Maximize Investment	116,105,119
California State University, Bakersfield .....	CSU, Bakersfield	Checking	Wire transfer account	104
	Trustees of the California State University	Pooled Investment	Maximize Investment	28,436,643
California State University, Channel Islands.....	Trustees of the California State University	Pooled Investment	Maximize Investment	19,577,917
California State University, Chico .....	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(4,468,756) *
	Trustees of the California State University	Pooled Investment	Maximize investment	63,477,417
California State University, Dominguez Hills .....	Trustees of the California State University	Pooled Investment	Maximize investment	33,163,299
California State University, East Bay (formerly Hayward) .....	Trustees of the California State University	Pooled Investment	Maximize investment	22,169,042
California State University, Fresno.....	Trustees of the California State University	Pooled Investment	Maximize investment	63,342,702
California State University, Fullerton .....	CSU, Fullerton	Short-term Investment	Escrow holding account	20,144,817
	Trustees of the California State University	Pooled Investment	Maximize investment	88,401,355
California State University, Humboldt .....	Trustees of the California State University	Pooled Investment	Maximize investment	30,179,174
California State University, Long Beach .....	Trustees of the California State University	Pooled Investment	Maximize investment	131,754,352

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

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
California State University, Los Angeles .....	Trustees of the California State University	Pooled Investment	Maximize investment	81,660,506
California State University, Maritime Academy .....	Trustees of the California State University	Pooled Investment	Maximize investment	10,294,224
California State University, Monterey Bay .....	CSU, Monterey Bay, Koch-CSU	Escrow	Acquisition Fund	851,360
	Trustees of the California State University	Pooled Investment	Maximize investment	33,775,852
California State University, Northridge .....	CSU, Northridge, Trust Fund	Investment	Established to allow wire transfers to LAIF and other investment agencies	9,000
	Trustees of the California State University	Pooled Investment	Maximize investment	114,312,178
California State Polytechnic University, Pomona .....	Cal Poly Pomona	Escrow	Loan proceeds	2,414
	Trustees of the California State University	Pooled Investment	Maximize investment	92,011,753
California State University, Sacramento .....	Trustees of the California State University	Pooled Investment	Maximize investment	108,215,600
California State University, San Bernardino .....	Trustees of the California State University	Pooled Investment	Maximize investment	50,332,356
California State University, San Diego .....	Trustees of the California State University	Pooled Investment	Maximize investment	128,852,046
California State University, San Francisco .....	Trustees of the California State University	Pooled Investment	Maximize investment	98,183,084

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**  
(Amounts in dollars)

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
California State University, San Jose .....	CSU, San Jose	Money Market	Maximize investment	3,627,158
	CSU, San Jose	U. S. Government Securities	Maximize investment	210,991
	Trustees of the California State University	Pooled Investment	Maximize investment	144,673,112
California State Polytechnic University, San Luis Obispo .....	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(1,050,138) *
	Trustees of the California State University	Pooled Investment	Maximize investment	123,356,611
California State University, San Marcos .....	CSU, San Marcos, Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	162,890
	Trustees of the California State University	Pooled Investment	Maximize investment	28,940,771
California State University, Sonoma .....	Trustees of the California State University	Pooled Investment	Maximize investment	55,437,553
California State University, Stanislaus .....	Trustees of the California State University	Pooled Investment	Maximize investment	6,885,411
<b>Total, California State Universities .....</b>				<b>1,840,082,681</b>
Department of Child Support Services .....	Master Fund Investment Sweep Account	Investment	Investment of undisbursed funds in the Child Support Payment Trust Fund	55,126,102
Department of Consumer Affairs: Department of Consumer Affairs .....	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	187,006

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

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	Gold Cross Mortuary Funeral Pre-Need Fund	Money Market	Trust fund under conservatorship	66,379
	Verduga Hills Cemetery	Money Market	Trust fund under conservatorship	195,268
State Athletic Commission ...	Wachovia Securities	Investment	Pension fund held in trust	4,565,963
<b>Total, Department of Consumer Affairs .....</b>				<b>5,014,616</b>
Department of Corrections:				
Parole and Community Service Division .....				
	Bakersfield Region	Checking	Change fund to replenish Institution Release Cash Fund	(14,439) *
	Central Valley Region	Checking	To process change orders for cash fund replenishment	5,958
	Bank Drafts Account	Checking	To pay cash assistance to parolees by bank draft	437,290
<b>Total, Department of Corrections .....</b>				<b>428,809</b>
Department of Fish and Game .....				
	Department of Fish and Game	Cash Purchase Voucher	Over-the-counter purchases	47,816
Department of Food and Agriculture:				
District Agricultural Associations .....				
	Various	Checking	Payment of expenses and salaries	14,939,219
	Various	Savings/Money Market	Investment in interest bearing accounts	7,278,247
	Various	Certificate of Deposit	Investment	851,208
Marketing Boards and Councils .....				
	Various	Checking	To receive assessments from producers and handlers and to cover administrative expenses	5,828,720

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**

(Amounts in dollars)

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	Various	Savings/Money Market	To receive assessments and to invest liquid surplus funds	3,607,328
	Various	Investment	To hold assessments and any other revenues and to invest surplus funds	11,276,696
	Various	Certificate of Deposit	To invest surplus funds	5,877,013
<b>Total, Department of Food and Agriculture .....</b>				<b>49,658,431</b>
Department of Forestry and Fire Protection .....	Electronic Funds Transfer Account	Checking	Tax deposit, emergency firetime fund	35,000
Department of Health Services .....	California Children's Services (CCS)	Checking	CCS Training Fund	2,223
	Back-up Withholding for Internal Revenue Service	Zero Balance	Electronic fund transfers to Internal Revenue Service	117
<b>Total, Department of Health Services .....</b>				<b>2,340</b>
Department of Motor Vehicles .....	Change Order Account	Imprest Account	Field offices use account to obtain change from Bank of America	60,000
Department of Parks and Recreation.....	ReserveAmerica Trust	Trust	Deposit reservation proceeds from ReserveAmerica as well as other customers	267,819
Department of Pesticide Regulation .....	Department of Pesticide Regulation Account	Bank Draft	Bank draft system	3,084
Department of Rehabilitation ...	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases	112,683
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	9,712
<b>Total, Department of Rehabilitation .....</b>				<b>122,395</b>



<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
Department of Veterans' Affairs .....	Claims Payment Fund	Checking	Revolving fund for fire insurance payments by third party administrator	1,000,000
	Claims Fluctuation Reserve Account	Investment	Reserve for Life and Disability Insurance Program	5,403,199
<b>Total, Department of Veterans' Affairs .....</b>				<b>6,403,199</b>
Employment Development Department .....	State of California, Unemployment Insurance Account	Checking	An interbranch depository account for cash collections made by field offices	50,903
Energy Resources Conservation and Development Commission....	Trust Account	Loan Program	Used to administer the CEC Bond Funded loan program	48,352,006
Public Utilities Commission .....	Public Agency Savings Account	Savings	Funds entrusted to the commission by person or corporation filing a complaint against a public utility	966,867
Scholarshare Investment Board .....	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	3,111,347,547
State Teachers' Retirement System .....	California State Teacher's Retirement System	Demand Deposit	Concentration account for Real Estate Cash Management System (receipts)	5,519,174
State Trial Court Funding Superior Courts of California: Judicial Council.....	Superior Courts of California-Variou	Checking	Flex spending, medical, concentration, and union civil fee	3,083,338
County of Alameda.....	Superior Courts of California-Alameda	Checking	Operations, revolving, union civil fee, disbursement, trust, fines, fees, and forfeitures	43,184,082
County of Alpine.....	Superior Courts of California-Alpine	Checking	Operations, revolving, union civil fee, disbursement, and trust	647,053

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**  
(Amounts in dollars)

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
County of Amador.....	Superior Courts of California-Amador	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,209,600
	Core Concentration	Money Market	Investment	54,472
County of Butte.....	Superior Courts of California-Butte	Checking	Operations, revolving, union civil fee, and disbursement	2,265,772
	Superior Courts of California-Butte	Collection	Distribution	155,944
County of Calaveras.....	Superior Courts of California-Calaveras	Checking	Operations, union civil fee, disbursement, and trust	2,685,802
County of Colusa.....	Superior Courts of California-Colusa	Checking	Operations, revolving, union civil fee, disbursement, trust, and payroll	2,761,155
County of Contra Costa.....	Superior Courts of California-Contra Costa	Checking	Operations, revolving, union civil fee, disbursement, trust, distribution, collection and compliance	24,537,184
County of Del Norte.....	Superior Courts of California-Del Norte	Checking	Operations, revolving, union civil fee, disbursement, trust, and distribution	3,202,726
County of El Dorado.....	Superior Courts of California-El Dorado	Checking	Operations, revolving, union civil fee, disbursement, and trust	5,131,634
County of Fresno.....	Superior Courts of California-Fresno	Checking	Operations, revolving, union civil fee, disbursement, trust, and jury	25,616,312
County of Glenn.....	Superior Courts of California-Glenn	Checking	Operations, revolving, union civil fee, disbursement, trust, and distribution	719,350
				2,483,650
County of Humboldt.....	Superior Courts of California-Humboldt	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, and distribution	
County of Imperial.....	Superior Courts of California-Imperial	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, and jury	11,910,281
County of Inyo.....	Superior Courts of California-Inyo	Checking	Operations, revolving, union civil fee, and disbursement	2,414,721
County of Kern.....	Superior Courts of California-Kern	Checking	Operations, revolving, union civil fee, and disbursement	23,018,672

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	Superior Court - Kern	Credit Card Clearing	Fees and fines pass-through	351,249
County of Kings.....	Superior Courts of California-Kings	Checking	Operations, revolving, union civil fee, disbursement, and trust	2,991,983
County of Lake.....	Superior Courts of California-Lake	Checking	Operations, payroll, union civil fee, disbursement, trust, fines and fees	903,209
County of Lassen.....	Superior Courts of California-Lassen	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,223,976
	Superior Court - Lassen	Savings	Investment	510,755
	Superior Court - Lassen	Certificate of Deposit	Investment	612,635
County of Los Angeles.....	Superior Courts of California-Various	Checking	Union civil fee, petty cash, and bail refunds	24,993,064
County of Madera.....	Superior Courts of California-Madera	Checking	Operations, union civil fee, disbursement, and trust	5,239,292
County of Marin.....	Superior Courts of California-Marin	Checking	Operations, revolving, union civil fee, disbursement, trust, and jury	8,461,470
County of Mariposa.....	Superior Courts of California-Mariposa	Checking	Operations, disbursement, and union civil fee	640,119
County of Mendocino.....	Superior Courts of California-Mendocino	Checking	Operations, revolving, union civil fee, disbursement, trust, and payroll	1,771,048
County of Merced.....	Superior Courts of California-Merced	Checking	Trust, fines and fees	898,685
	Superior Court-Operating	Collection	Operations	2,988,785
	Superior Court-UCF	UCF Depository	Support implementation of Assembly Bill 145, Statutes of 2007	471,841
	Superior Court-Interest	Trust	Trust	669,635
County of Modoc.....	Superior Courts of California-Modoc	Checking	Operations, revolving, union civil fee, disbursement, trust, and substance abuse	261,133

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**  
(Amounts in dollars)

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
County of Mono.....	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,115,115
	County of Mono	Concentration	Payroll	876,107
County of Monterey.....	Superior Courts of California-Monterey	Checking	Operations, revolving, union civil fee, disbursement, and trust	7,445,706
	Coordinated Trial Courts	Savings	Trust	4,032,259
County of Napa.....	Superior Courts of California-Napa	Checking	Operations, revolving, union civil fee, disbursement, and trust	3,986,733
County of Nevada.....	Superior Courts of California-Nevada	Checking	Operations, revolving, union civil fee, disbursement, and trust	988,187
	County of Nevada-Money Market	Savings	Investment	75,586
County of Orange.....	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, disbursement, and trust	4,336,040
	Superior Court - Orange County	Petty Cash	To pay for small expenditures	104,656
	Superior Court - Orange County	Savings	To isolate donations	3,000
County of Placer.....	Superior Courts of California-Placer	Checking	Operations, distribution, union civil fee, disbursement, trust, accounts payable, and payroll	6,342,564
County of Plumas.....	Superior Courts of California-Plumas	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,153,917
County of Riverside.....	Superior Courts of California-Riverside	Checking	Operations, revolving, union civil fee, disbursement, trust, jury, and payroll	75,206,535
County of Sacramento.....	Superior Courts of California-Sacramento	Checking	Operations, revolving, union civil fee, disbursement, and trust	31,013,326
	Sacramento Municipal Court as Trustee	Savings	Court ordered	35,280
County of San Benito.....	Superior Courts of California-San Benito	Checking	Operations, disbursement, union civil fee, and trust	1,184,120
County of San Bernardino....	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, disbursement, and trust	24,306,879

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	San Bernardino Municipal Court as Trustee	District bail and trust	To deposit and disburse district bail collected	3,568,750
	San Bernardino Superior Court as Trustee	Petty cash and trust	Reimburse district court	8,762
	San Bernardino Superior Court as Trustee	Jury account	Expedite payments	124,104
County of San Diego.....	Superior Courts of California-San Diego	Checking	Operations, revolving, union civil fee, disbursement, and trust	83,901,728
	San Diego Superior Court Central	Savings	Public funds	7,166,825
County of San Francisco.....	Superior Courts of California-San Francisco	Checking	Operations, revolving, union civil fee, disbursement, and trust	21,122,529
County of San Joaquin.....	Superior Courts of California-San Joaquin	Checking	Operations, revolving, union civil fee, disbursement, trust, and small claims	7,048,894
County of San Luis Obispo...	Superior Courts of California-San Luis Obispo	Checking	Operations, revolving, union civil fee, disbursement, and trust	7,626,225
County of San Mateo.....	Superior Courts of California-San Mateo	Checking	Operations, revolving, union civil fee, disbursement, and trust	26,705,809
County of Santa Barbara.....	Superior Courts of California-Santa Barbara	Checking	Operations, revolving, union civil fee, disbursement, and trust	17,798,934
County of Santa Clara.....	Superior Courts of California-Santa Clara	Checking	Bail	3,383,393
	UCF Depository	UCF Depository	Support implementation of Assembly Bill 145, Statutes of 2007	169,000
County of Santa Cruz.....	Superior Courts of California-Santa Cruz	Checking	Operations, revolving, union civil fee, payroll, and trust	2,322,066
County of Shasta.....	Superior Courts of California-Shasta	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,850,028
County of Sierra.....	Superior Courts of California-Sierra	Checking	Operations, revolving, union civil fee, and disbursement	78,726

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**  
(Amounts in dollars)

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
County of Siskiyou.....	Superior Courts of California-Siskiyou	Checking	Operations, revolving, union civil fee, disbursement, and trust	3,555,579
County of Solano.....	Superior Courts of California-Solano	Checking	Operations, revolving, union civil fee, disbursement, and trust	8,920,862
County of Sonoma.....	Superior Courts of California-Sonoma	Checking	Operations, distribution, union civil fee, disbursement, and trust	11,200,074
County of Stanislaus.....	Superior Courts of California-Stanislaus	Checking	Operations, payroll, union civil fee, disbursement, and trust	7,147,630
County of Sutter.....	Superior Courts of California-Sutter	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, fines and fees	1,502,896
County of Tehama.....	Superior Courts of California-Tehama	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,315,322
County of Trinity.....	Superior Courts of California-Trinity	Checking	Operations, revolving, union civil fee, disbursement, and trust	521,427
	County Held Account	Civil Trust	Civil jury fees	1,750
	County Held Account	Court Payroll	Employee payroll	82,081
	County Held Account	Bail Bond Trust	Bail Bond Trust-Criminal	93,524
County of Tulare.....	Superior Courts of California-Tulare	Checking	Operations, revolving, union civil fee, disbursement, interest holding, trust, and cash receipts	10,517,733
	Superior Court-Tulare	Savings	Trust	49,657
	Superior Court-Tulare	Certificate of Deposit	Trust	31,362
County of Tuolumne.....	Superior Courts of California-Tuolumne	Checking	Operations, revolving, union civil fee, and disbursement	694,439
County of Ventura.....	Superior Courts of California-Ventura	Checking	Operations, revolving, union civil fee, disbursement, and trust	13,337,054
County of Yolo.....	Superior Courts of California-Yolo	Checking	Operations, revolving, union civil fee, disbursement, and trust	5,173,337
	Superior Court-various	Money Market	Court collection deposit, and investment	3,137,032

(Continued)

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
County of Yuba.....	Superior Courts of California-Yuba	Checking	Operations, disbursement, and union civil fee	471,122
<b>Total State Trial Court Funding .....</b>				<b>620,905,292</b>
Veterans Home of California, Barstow .....	Post Fund-First Internet Securities Network	Investment	Maximize interest on members' deposits held in trust	1,148,625
	Donation Fund	Investment	Maximize interest on members' deposits held in trust	148,048
	Certificate of Deposit	Investment	Maximize interest on members' deposits held in trust	5,000
	Post Fund Enterprise	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	18,878
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	123,816
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	424,386
	Morale, Welfare and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	122,625
<b>Total, Veterans Home of California, Barstow.....</b>				<b>1,991,378</b>
Veterans Home of California, Chula Vista .....	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	817,496
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	87,179
	Morale, Welfare and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	998,165
	Enterprise Fund Account	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	17,084

(Continued)

# Bank Accounts Outside of the State Treasury System

**June 30, 2008**  
(Amounts in dollars)

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
	Member Trust	Investment	Maximize interest on members' deposits held in trust	497,038
<b>Total, Veterans Home of California, Chula Vista .....</b>				<b>2,416,962</b>
Veterans Home of California, Yountville .....	Morale, Welfare and Recreation Fund	Checking	Welfare checking	165,657
	Member/Posthumous Trust	Checking	Trust/posthumous checking	757,993
	Post Fund Payroll	Checking	Payroll	718
	Mutual Funds	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,050,430
	First Internet Securities Network	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,699,344
	Donation Fund	Checking	Checking	642,799
	Electronic Funds Transfer	Checking	Process payments for medicare premiums	10
<b>Total, Veterans Home of California, Yountville .....</b>				<b>4,316,951</b>
<b>Total Bank Accounts Outside of the State Treasury System .....</b>				<b>\$ 6,688,550,877</b>





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**C**

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