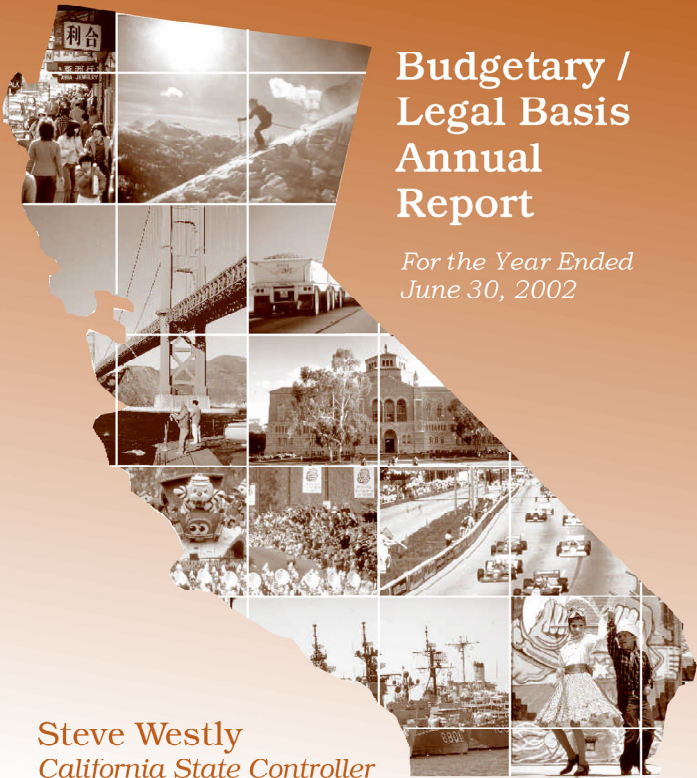


State of California

Budgetary / Legal Basis Annual Report

*For the Year Ended
June 30, 2002*

Steve Westly
California State Controller





STEVE WESTLY
California State Controller

March 6, 2003

**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* for the year ended June 30, 2002. This report shows the financial condition of all funds and the results of their operations for the fiscal year ended June 30, 2002.

California's General Fund, the State's primary funding source for general government services, ended the 2001-02 fiscal year with a negative fund balance of \$2.1 billion. This is the first year since 1995-96 that the General Fund ended the fiscal year with a deficit balance. The balance consists of \$2.3 billion in reserves and a deficit of \$4.4 billion in the unreserved-undesignated portion of the fund balance. The reserves represent the portion of the fund balance that is not available for appropriation or that is legally set aside for specific uses, while the unreserved-undesignated portion represents the amount available without restrictions to fund the subsequent year's budget. The Special Fund for Economic Uncertainties (the "rainy day fund") was fully depleted, resulting in a zero balance at the end of the fiscal year.

This report is prepared in compliance with state laws and procedures in conformance with the State's budget. I have also issued the *Comprehensive Annual Financial Report*, prepared in conformance with accounting principles generally accepted in the United States of America (GAAP), which may in some instances differ from the budgetary basis annual report. The GAAP report is primarily intended to meet the needs of users outside of state government. A reconciliation between these two bases of accounting is contained in the GAAP report.

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

Sincerely,

A handwritten signature in black ink that reads "Steve Westly". The signature is written in a cursive, flowing style.

STEVE WESTLY
California State Controller

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Summary

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Combined Statements

Combined Balance Sheet All Fund Types

June 30, 2002
(Amounts in thousands)

	Governmental Cost Funds			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 269,623	\$ 154,792	\$ 1,330,321	\$ 166,856
PMIA Loans Receivable	—	4,856	47,011	138
Deposits in Surplus Money Investment Fund	—	165,858	14,947	2,427,937
Amount on Deposit with U.S. Treasury	—	—	—	—
Receivables	282,781	83,831	5,685,242	448,133
Due from Other Funds	12,536,067	1,594,608	908,930	2,189,960
Due from Other Governments	274,880	6,699	20	4,730
Prepaid Expenses	320,394	2,167	788	68,208
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	54,212	—	—	1,474,425
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	1,231	15,355	—	2,131
Total Assets	\$ 13,739,188	\$ 2,028,166	\$ 7,987,259	\$ 6,782,518
LIABILITIES				
Accounts Payable	\$ 2,271,461	\$ 120,204	\$ 46,806	\$ 501,809
Benefits Payable	—	—	—	—
Due to Other Funds	3,084,280	73,585	5,457,296	1,126,330
Due to Other Governments	2,915,603	1,890	1,029,684	622,915
Notes Payable	7,500,000	—	—	—
Accrued Interest Payable	6,514	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	31,885	95,686	—	21,049
Deposits	13	8,868	—	5,207
PMIA Loans Payable	—	—	—	—
Advances from Other Funds	—	—	—	1,490,275
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	39,192	1,109,068	1,449,859	121,075
Total Liabilities	15,848,948	1,409,301	7,983,645	3,888,660
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Encumbrances	1,491,504	124,263	52	2,223,059
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	827,316	184,256	—	1,308,771
Reserved for Deposits	—	—	—	—
Reserved for School Loans	—	—	—	—
Other Reserves	—	—	—	—
Special Fund for Economic Uncertainties	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	397,088	3,562	(637,972)
Unreserved-Undesignated	(4,428,580)	(86,742)	—	—
Total Fund Balance	(2,109,760)	618,865	3,614	2,893,858
Total Liabilities, Reserves, and Fund Balance	\$ 13,739,188	\$ 2,028,166	\$ 7,987,259	\$ 6,782,518

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	
\$ 1,984,091	\$ 193,474	\$ 222,641	\$ 198,165	\$ 20,006,625	\$ 26,347	\$ 19,538,957	\$ 44,091,892
98,498	10,098	14,689	7,827	1,071,941	114	1,035,074	2,290,246
4,152,358	1,728,501	85,731	6,284,196	1,237,980	815,961	2,540,801	19,454,270
—	—	5,951,533	—	—	—	—	5,951,533
453,916	102	110,190	9,644,607	65,863	23,443,849	484,565	40,703,079
1,962,283	628,597	774,784	222,462	778,614	17,815	4,961,152	26,575,272
11,591	7,585	11,228,071	56,630	22,175	226	378,752	11,991,359
11,755	—	89,953	507,748	56,729	1,351	3,621	1,062,714
—	—	—	14,846	95,783	—	1,989	112,618
—	—	—	14,716,915	1,285,292	267,482,421	8,955,449	292,440,077
17,001	—	200	10,462,571	4,377,696	—	332,051	16,718,156
—	—	95,524	4,728,847	3,241,976	83,865	19,435	8,169,647
—	—	(95,524)	(1,245,810)	(5,321)	—	(17,658)	(1,364,313)
—	—	—	637	—	—	23,590,244	23,590,881
—	2,474,598	—	—	—	—	—	2,474,598
—	7,758,980	—	872,782	—	—	—	8,631,762
—	—	—	(872,782)	—	—	—	(872,782)
—	—	—	2,715,205	—	—	—	2,715,205
46	—	—	1,404,020	47,697	(22,230)	4,979	1,453,229
\$ 8,691,539	\$ 12,801,935	\$ 18,477,792	\$ 49,718,866	\$ 32,283,050	\$ 291,849,719	\$ 61,829,411	\$ 506,189,443
\$ 457,094	\$ 170,584	\$ 5,120,197	\$ 3,565,224	\$ 1,146,897	\$ 50,736,401	\$ 4,094,507	\$ 68,231,184
—	—	—	8,262,666	—	—	—	8,262,666
1,576,055	691,808	5,539,888	6,905,889	628,347	4,450	1,453,521	26,541,449
1,072,866	914	1,807,377	273,768	309,518	475	1,553,292	9,588,302
—	—	—	66,735	—	—	—	7,566,735
—	—	—	208,779	55,053	—	—	270,346
—	—	—	25,400	—	—	—	25,400
88,874	—	2,744	1,202,784	235,502	—	88,758	1,767,282
387	—	—	298,096	23,356,158	1	359,095	24,027,825
—	1,505,180	—	150,000	635,066	—	—	2,290,246
—	—	8,179	37,074	94,517	—	9,729	1,639,774
—	—	—	71,251	30,537	427	6,377	108,592
—	—	—	16,089,676	4,883,578	—	186,376	21,159,630
11,112	—	76,469	5,077,356	25,742	838,806	1,010,850	9,759,529
3,206,388	2,368,486	12,554,854	42,234,698	31,400,915	51,580,560	8,762,505	181,238,960
—	—	—	—	352,734	—	—	352,734
1,851,676	2,786,810	—	—	—	—	—	8,477,364
—	—	—	—	—	240,269,159	—	240,269,159
2,325,905	7,114,357	—	—	—	—	—	11,760,605
—	—	—	—	—	—	23,439,380	23,439,380
33,948	—	—	—	—	—	—	33,948
2,765,827	—	—	—	—	—	—	2,528,505
(1,492,205)	532,282	5,922,938	7,484,168	529,401	—	29,627,526	38,088,788
5,485,151	10,433,449	5,922,938	7,484,168	882,135	240,269,159	53,066,906	324,950,483
\$ 8,691,539	\$ 12,801,935	\$ 18,477,792	\$ 49,718,866	\$ 32,283,050	\$ 291,849,719	\$ 61,829,411	\$ 506,189,443

Combined Statement of Operations

All Fund Types

Year Ended June 30, 2002

(Amounts in thousands)

	Governmental Cost Funds			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE, JULY 1, 2001	\$ 9,017,521	\$ 883,338	\$ 4,836	\$ 3,520,687
ADDITIONS				
Revenues	64,060,309	1,230,125	4,688,073	7,014,458
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	—	—	62,657,197	—
Sales Tax Collected for Local Government	—	—	8,298,836	—
Transfers from Other Funds	2,143,250	86,180	21,284	6,461,230
Bonds Authorized	—	—	—	—
Proceeds from Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	(729,794)	1,044	(731,584)	28,202
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	33,932	6,736,366	87,091	5,883,516
Total Additions	65,507,697	8,053,715	75,020,897	19,387,406
DEDUCTIONS				
Appropriation Expenditures				
State Operations	19,085,688	1,165,901	122,525	4,027,949
Local Assistance	57,141,991	309,067	1,500	5,875,906
Capital Outlay	323,505	317	—	496,414
Total Appropriation Expenditures	76,551,184	1,475,285	124,025	10,400,269
Operating Expenditures and Expenses	—	—	—	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Depositors	—	—	—	—
Benefits	—	—	—	—
Administrative Expenses	—	—	—	—
Member Contributions Refunded	—	—	—	—
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Securities in Trust Released or Sold	—	—	—	—
Disbursement of Revenues Collected for Other Funds	—	—	62,657,197	—
Distribution of Local Sales Tax Collections	—	—	8,298,836	—
Transfers to Other Funds	301,158	124,079	4,690,140	5,616,860
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(217,364)	(7,630)	(120)	(1,868,707)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	6,726,454	(747,959)	5,865,813
Total Deductions	76,634,978	8,318,188	75,022,119	20,014,235
FUND BALANCE, JUNE 30, 2002	\$ (2,109,760)	\$ 618,865	\$ 3,614	\$ 2,893,858

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	
\$ 5,954,127	\$ 10,332,760	\$ 6,495,476	\$ 7,018,390	\$ 757,371	\$ 259,988,765	\$ 49,986,896	\$ 353,960,167
6,738,010	—	—	—	—	—	—	83,730,975
—	23,721	5,889,850	18,865,603	13,025,602	—	35,262,594	73,067,370
—	—	32,833,840	—	—	—	726,896	33,560,736
—	—	—	—	—	3,343,531	—	3,343,531
—	83,897	381,355	1,377,951	23,760	(16,632,277)	832,312	(13,933,002)
—	7,675	—	—	—	—	—	7,675
—	—	—	—	—	—	37,198,533	37,198,533
—	—	—	—	—	—	16,996	16,996
—	—	—	—	—	4,170,668	—	4,170,668
—	—	—	—	—	—	—	62,657,197
—	—	—	—	—	—	—	8,298,836
10,097,080	920,440	11,497,393	356,435	459,339	56,546	3,810,183	35,909,360
—	2,800,000	—	—	—	—	—	2,800,000
—	—	—	—	—	—	—	—
117,184	9,631	2,520	(4,000)	(276,002)	(6,232)	(30,909)	(1,619,940)
—	—	—	267,256	1,626	—	309,769	578,651
4,934	37,960	127	261,863	81,911	2,341,395	6,338,984	21,808,079
16,957,208	3,883,324	50,605,085	21,125,108	13,316,236	(6,726,369)	84,465,358	351,595,665
3,592,280	—	—	—	—	—	—	27,994,343
4,665,257	—	—	—	—	—	—	67,993,721
102,386	—	—	—	—	—	—	922,622
8,359,923	—	—	—	—	—	—	96,910,686
—	2,658,081	39,205,252	8,175,123	12,989,085	—	47,561,513	110,589,054
—	—	—	—	—	—	32,586,331	32,586,331
—	—	—	—	—	—	147,871	147,871
—	—	—	—	—	10,963,613	—	10,963,613
—	—	—	—	—	1,823,543	—	1,823,543
—	—	—	—	—	177,503	—	177,503
—	—	—	3,771,438	—	—	—	3,771,438
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	62,657,197
—	—	—	—	—	—	—	8,298,836
9,132,959	967,082	11,975,785	7,894,905	430,142	—	1,072,648	42,205,758
—	—	—	454,798	—	—	—	454,798
—	—	—	26,430	—	—	—	26,430
—	—	—	—	—	—	—	—
(66,698)	157,472	(3,553)	(52,697)	(452,515)	(6,244)	(18,308)	(2,536,364)
—	—	139	181,816	617	34,822	3,648	221,042
—	—	—	207,517	224,143	—	31,645	12,307,613
17,426,184	3,782,635	51,177,623	20,659,330	13,191,472	12,993,237	81,385,348	380,605,349
\$ 5,485,151	\$ 10,433,449	\$ 5,922,938	\$ 7,484,168	\$ 882,135	\$ 240,269,159	\$ 53,066,906	\$ 324,950,483

Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2002

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 292,627	\$ 285,000	\$ 7,627
Bank and Corporation (Income) Taxes	5,333,025	5,261,000	72,025
Cigarette Tax	121,611	124,000	(2,389)
Horse Racing Revenues	3,296	4,414	(1,118)
Inheritance, Estate, and Gift Taxes	890,627	850,900	39,727
Insurance Gross Premiums Tax	1,595,846	1,560,000	35,846
Trailer Coach License (In-Lieu) Fees	15,372	15,332	40
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	33,046,665	38,455,000	(5,408,335)
Retail Sales and Use Taxes	21,355,315	21,165,000	190,315
Retail Sales and Use Taxes – Realignment	—	—	—
Total Major Taxes and Licenses	62,654,384	67,720,646	(5,066,262)
MINOR REVENUES	1,405,925	1,702,053	(296,128)
TOTAL, ALL REVENUES	\$ 64,060,309	\$ 69,422,699	\$ (5,362,390)

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 292,627	\$ 285,000	\$ 7,627
5	—	5	5,333,030	5,261,000	72,030
981,195	1,011,800	(30,605)	1,102,806	1,135,800	(32,994)
38,951	40,852	(1,901)	42,247	45,266	(3,019)
—	—	—	890,627	850,900	39,727
—	—	—	1,595,846	1,560,000	35,846
—	—	—	15,372	15,332	40
1,927,780	1,734,440	193,340	1,927,780	1,734,440	193,340
2,828,024	2,716,482	111,542	2,828,024	2,716,482	111,542
467,879	467,125	754	467,879	467,125	754
1,893,643	1,987,107	(93,464)	1,893,643	1,987,107	(93,464)
4,442	—	4,442	33,051,107	38,455,000	(5,403,893)
2,440,698	237,306	2,203,392	23,796,013	21,402,306	2,393,707
2,208,508	2,197,900	10,608	2,208,508	2,197,900	10,608
12,791,125	10,393,012	2,398,113	75,445,509	78,113,658	(2,668,149)
6,879,541	6,809,167	70,374	8,285,466	8,511,220	(225,754)
\$ 19,670,666	\$ 17,202,179	\$ 2,468,487	\$ 83,730,975	\$ 86,624,878	\$ (2,893,903)

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2002

(Amounts in thousands)

	General Fund		Variance Favorable/ (Unfavorable)
	Actual	Estimated	
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	\$ 275,981	\$ 276,175	\$ 194
Judicial	1,568,568	1,576,989	8,421
Executive	925,979	954,707	28,728
State and Consumer Services	628,229	644,145	15,916
Business, Transportation, and Housing			
Business and Housing	91,706	94,974	3,268
Transportation	3,799	6,757	2,958
Technology, Trade, and Commerce	71,909	75,152	3,243
Resources	1,048,130	1,174,908	126,778
Environmental Protection	385,467	391,042	5,575
Health and Human Services	21,820,039	22,608,520	788,481
Correctional Programs	5,223,912	5,261,393	37,481
Education			
Education K-12	28,014,746	28,026,148	11,402
Higher Education	9,172,500	11,077,594	1,905,094
General Government			
General Administration	895,050	939,144	44,094
Tax Relief	3,028,703	3,084,553	55,850
Shared Revenues	353,107	353,891	784
Debt Service	2,432,604	2,484,745	52,141
Brown vs. U.S. Department of Health and Human Services	96,000	96,000	—
Other Statewide Expenditures	475,423	537,974	62,551
Expenditure Adjustment for Encumbrances	342,752	342,752	—
Credit for Overhead Services by General Fund	(255,558)	(255,558)	—
Statewide Indirect Cost Recoveries	(47,862)	(47,862)	—
TOTAL, ALL EXPENDITURES	\$ 76,551,184	\$ 79,704,143	\$ 3,152,959

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ (10,669)	\$ (10,669)	\$ —	\$ 265,312	\$ 265,506	\$ 194
64,950	64,978	28	1,633,518	1,641,967	8,449
445,912	458,219	12,307	1,371,891	1,412,926	41,035
472,713	602,224	129,511	1,100,942	1,246,369	145,427
148,531	151,292	2,761	240,237	246,266	6,029
6,049,127	6,728,401	679,274	6,052,926	6,735,158	682,232
9,923	13,147	3,224	81,832	88,299	6,467
1,236,139	1,281,784	45,645	2,284,269	2,456,692	172,423
607,677	633,021	25,344	993,144	1,024,063	30,919
4,743,704	4,791,061	47,357	26,563,743	27,399,581	835,838
18,457	19,535	1,078	5,242,369	5,280,928	38,559
63,482	64,901	1,419	28,078,228	28,091,049	12,821
772,693	815,502	42,809	9,945,193	11,893,096	1,947,903
1,580,514	1,877,729	297,215	2,475,564	2,816,873	341,309
—	—	—	3,028,703	3,084,553	55,850
5,175,889	5,175,889	—	5,528,996	5,529,780	784
338	501	163	2,432,942	2,485,246	52,304
—	—	—	96,000	96,000	—
747	2,046,578	2,045,831	476,170	2,584,552	2,108,382
(1,024,608)	(1,024,608)	—	(681,856)	(681,856)	—
3,983	3,983	—	(251,575)	(251,575)	—
—	—	—	(47,862)	(47,862)	—
\$ 20,359,502	\$ 23,693,468	\$ 3,333,966	\$ 96,910,686	\$ 103,397,611	\$ 6,486,925

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, 2002. 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 at: www.sco.ca.gov or from the State Controller's Office, Division of Accounting and Reporting, P. O. Box 942850, Sacramento, California 94250-5875.

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

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

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

B. Fund Accounting

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

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

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

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

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

Nongovernmental Cost Funds consist of those 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. There are three major fund classifications under this group: Bond Funds, Trust and Agency Funds – Federal, and Other Nongovernmental Cost Funds. The purpose of each fund classification is described below.

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 for 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 using the flow of current financial resources measurement focus. With this measurement focus, operating statements present increases and decreases in net current assets.

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 13302-13303. 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 (such as obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation) at year-end 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 the 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 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 is not 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 direct 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 used, first, 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 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.

Reserved for School Loans represents the amount of outstanding school loans authorized by Chapter 703, Statutes of 1992, and Chapter 66, Statutes of 1993, and deferred to be repaid from future General Fund appropriations. These loans were treated as General Fund expenditures in the year the appropriations were legislated. Repayment of these loans was completed in July 2001.

Other Reserves represents the amounts reserved for other specific purposes.

The *Special Fund for Economic Uncertainties* was created by Chapter 139 of the Statutes of 1985 and is funded with General Fund revenues. Commonly known as the "rainy day fund," it provides the moneys for those 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, 2002, the balance of the Special Fund for Economic Uncertainties was fully depleted by a transfer of \$2.5 billion to the General Fund. This transfer was made in accordance with Section 16418 (b) of the Government Code to reduce the General Fund deficit.

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 is 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 as PMIA Loans Payable in the bond funds and as PMIA Loans Receivable in each fund group in the Combined Balance Sheet of this report. 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, 2002. 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 2002-03 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 2001-02 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 revenue received was to have been appropriated within the limit or returned to the taxpayers. Proposition 98 and 99 were approved by voters in the November 1988 general election, and Proposition 111, which was approved by voters in the June 1990 general election, amended Article XIII B.

Proposition 98 required 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 the cost of living and enrollment, 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 these additional tax revenues are not subject to the appropriations limit and dedicated the revenue for specific purposes.

Proposition 111 provided 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 cannot be appropriated in the succeeding 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 imposed no limit on appropriations or funds obtained through nontax sources such as reasonable user charges or fees and bond proceeds. 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 the 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. There have not been any such judicial actions or proceedings.

J. Cash Management

As part of its cash management program, the State issues short-term obligations known as Revenue Anticipation Notes (RANs) and Revenue Anticipation Warrants (RAWs) to meet cash flow needs during the fiscal year. On October 4, 2001, the State issued \$5.7 billion in RANs for the 2001-02 fiscal year. Additionally, on June 28, 2002, the State issued \$7.5 billion in RAWs to fund, in part, the repayment of the 2001 RANs. This is the first time since 1994 that the State issued RAWs. The RAWs were subsequently repaid on October 25 and November 27, 2002.

NOTE 2

BUDGETARY AND LEGAL COMPLIANCE

The State's annual budget is prepared primarily on a modified accrual basis for governmental funds. The Governor recommends a budget for approval by the Legislature each year. This recommended budget includes estimated revenues; however, revenues are not included in the budget adopted by the Legislature. Under state law, if recommended expenditures exceed estimated revenues, the Governor shall recommend the sources from which the additional revenues should be provided.

Under the State Constitution, money may be withdrawn 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 by the Governor.

Amendments to the initial budget for the year ended June 30 were legally made and are included in the budget data in the financial statements. The amendments had the overall effect of decreasing spending authority and expenditures for the year.

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, encumbrances must be liquidated within two years from the end of the period when the appropriation is available. If the encumbrances are not liquidated within this additional two-year period, the spending authority for the encumbrances 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 when commitments for goods and services are incurred. However, for financial reporting purposes, the State reports expenditures based on the year 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 presentation 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 will be 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, 2002, the accumulated interest of the bonds outstanding was \$5.5 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 old 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, 2002, general obligation bonds outstanding in the amount of approximately \$3.0 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

Governmental Cost Funds – Special Fund Types

General Fund Special Accounts

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 17	\$ 218	\$ —
Deposits in Surplus Money Investment Fund	5	—	—
Receivables	928	—	—
Due from Other Funds	3	—	70
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 953	\$ 218	\$ 70
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 65
Due to Other Funds	723	7	1
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	1	—	—
Total Liabilities	724	7	66
FUND BALANCE			
Reserved for Encumbrances	275	4	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	207	4
Unreserved-Undesignated	(46)	—	—
Total Fund Balance (Deficit)	229	211	4
Total Liabilities and Fund Balance	\$ 953	\$ 218	\$ 70

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

Boxers' Neurological Examination Account (0492)	Boxers' Pension Account * (0008)	Breast Cancer Fund			California Mexican American Veterans' Memorial Beautification & Enhancement Account (0120)	California Olympic Training Account (0442)
		Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)		
\$ 4	\$ —	\$ 1	\$ 1,942	\$ 1	\$ —	\$ 45
106	—	5,725	3,134	32,132	184	—
—	—	—	1,719	—	—	—
1	—	4,752	59	2,415	2	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 111	\$ —	\$ 10,478	\$ 6,854	\$ 34,548	\$ 186	\$ 46
\$ —	\$ —	\$ 6,189	\$ —	\$ 30,553	\$ —	\$ —
5	—	805	3,864	—	—	45
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5	—	6,994	3,864	30,553	—	45
2	—	3,389	—	—	—	—
—	—	—	—	—	—	—
104	—	95	2,990	3,995	186	1
—	—	—	—	—	—	—
106	—	3,484	2,990	3,995	186	1
\$ 111	\$ —	\$ 10,478	\$ 6,854	\$ 34,548	\$ 186	\$ 46

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002

(Amounts in thousands)

	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 285	\$ 6,552
Deposits in Surplus Money Investment Fund	5,399	—	—
Receivables	105	62	6
Due from Other Funds	28	78	—
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,533	\$ 425	\$ 6,558
LIABILITIES			
Accounts Payable	\$ 14	\$ —	\$ —
Due to Other Funds	26	—	189
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	40	—	189
FUND BALANCE			
Reserved for Encumbrances	86	—	5,126
Reserved for Unencumbered Balances of Continuing Appropriations	2,511	—	77,280
Contingency Reserve for Economic Uncertainties	2,896	425	—
Unreserved-Undesignated	—	—	(76,037)
Total Fund Balance (Deficit)	5,493	425	6,369
Total Liabilities and Fund Balance	\$ 5,533	\$ 425	\$ 6,558

Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)
\$ 66	\$ 99	\$ 100	\$ 4,052	\$ 5	\$ 97	\$ —
12,499	—	—	—	3,043	2,638	3,354
323	—	—	—	714	107	—
5,779	84,900	45	—	775	106	19
1,272	—	—	90	106	135	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 19,939	\$ 84,999	\$ 145	\$ 4,142	\$ 4,643	\$ 3,083	\$ 3,373
\$ 5,524	\$ —	\$ —	\$ 439	\$ 333	\$ 71	\$ 2,949
576	—	45	495	40	1	—
123	—	—	1,422	—	—	—
50	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,273	—	45	2,356	373	72	2,949
1,322	6,000	—	114	125	—	—
12,306	79,000	7	—	—	—	—
38	—	93	1,672	4,145	3,011	424
—	(1)	—	—	—	—	—
13,666	84,999	100	1,786	4,270	3,011	424
\$ 19,939	\$ 84,999	\$ 145	\$ 4,142	\$ 4,643	\$ 3,083	\$ 3,373

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002

(Amounts in thousands)

	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 10,664	\$ 349	\$ 50
Deposits in Surplus Money Investment Fund	—	5,369	—
Receivables	3	760	—
Due from Other Funds	17	32	—
Due from Other Governments	170	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,854	\$ 6,510	\$ 50
LIABILITIES			
Accounts Payable	\$ 106	\$ —	\$ —
Due to Other Funds	—	2,934	—
Due to Other Governments	—	—	—
Advance Collections	687	—	—
Deposits	—	—	—
Other Liabilities	131	1	—
Total Liabilities	924	2,935	—
FUND BALANCE			
Reserved for Encumbrances	577	115	49
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	333
Contingency Reserve for Economic Uncertainties	9,353	3,460	—
Unreserved-Undesignated	—	—	(332)
Total Fund Balance (Deficit)	9,930	3,575	50
Total Liabilities and Fund Balance	\$ 10,854	\$ 6,510	\$ 50

Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Exotic Species Control Fund (0212)	Expedited Site Remediation Trust Fund (0456)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
\$ 1,172	\$ 75	\$ 2,268	\$ —	\$ 9	\$ —	\$ 1
2,330	3,221	—	1,339	635	1,505	537
3,329	43	422	—	—	—	2
7,740	17	138	160	3	6	1
—	—	25	—	—	—	—
1,000	—	—	—	—	—	—
20	—	—	—	—	—	—
\$ 15,591	\$ 3,356	\$ 2,853	\$ 1,499	\$ 647	\$ 1,511	\$ 541
\$ 2,161	\$ —	\$ —	\$ —	\$ —	\$ 10	\$ 3
8,021	—	230	—	8	66	—
—	—	—	—	—	—	—
136	—	—	—	—	—	—
—	—	—	—	—	—	—
16	—	—	—	—	—	—
10,334	—	230	—	8	76	3
15,336	—	841	—	10	473	—
—	723	—	—	—	—	—
—	2,633	1,782	1,499	629	962	538
(10,079)	—	—	—	—	—	—
5,257	3,356	2,623	1,499	639	1,435	538
\$ 15,591	\$ 3,356	\$ 2,853	\$ 1,499	\$ 647	\$ 1,511	\$ 541

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002

(Amounts in thousands)

	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,124	\$ 866	\$ —
Deposits in Surplus Money Investment Fund	—	7,836	308
Receivables	—	1,049	51
Due from Other Funds	36	12,615	35
Due from Other Governments	—	4,137	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,160	\$ 26,503	\$ 394
LIABILITIES			
Accounts Payable	\$ —	\$ 10,723	\$ 33
Due to Other Funds	—	183	—
Due to Other Governments	—	33	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	10,939	33
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	15,564	361
Unreserved-Undesignated	2,160	—	—
Total Fund Balance (Deficit)	2,160	15,564	361
Total Liabilities and Fund Balance	\$ 2,160	\$ 26,503	\$ 394

Firearms Safety and Enforcement Special Fund (1008)	Firearms Safety Training Fund Special Account (0015)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Governor's Residence Account (0700)
				Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)	
\$ —	\$ —	\$ —	\$ 17	\$ 51	\$ —	\$ —
524	175	558	2,043	—	7,889	3,644
254	—	—	14	—	—	—
1	34	5	9	1,739	865	18
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 779	\$ 209	\$ 563	\$ 2,083	\$ 1,790	\$ 8,754	\$ 3,662
\$ —	\$ 32	\$ 1	\$ 883	\$ —	\$ 4	\$ —
—	—	—	—	1,629	8	—
—	—	—	—	110	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	32	1	883	1,739	12	—
—	—	—	—	—	3,719	—
—	—	—	—	—	1,020	—
779	177	562	1,200	51	4,003	3,662
—	—	—	—	—	—	—
779	177	562	1,200	51	8,742	3,662
\$ 779	\$ 209	\$ 563	\$ 2,083	\$ 1,790	\$ 8,754	\$ 3,662

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Hazardous Materials Enforcement and Training Account (0010)	Hazardous Substance Clearing Account (0484)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 40
Deposits in Surplus Money Investment Fund	1,310	48	559
Receivables	—	—	—
Due from Other Funds	34	1	3
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,345	\$ 49	\$ 602
LIABILITIES			
Accounts Payable	\$ 36	\$ —	\$ —
Due to Other Funds	70	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	106	—	—
FUND BALANCE			
Reserved for Encumbrances	393	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	360	—	—
Contingency Reserve for Economic Uncertainties	486	49	602
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,239	49	602
Total Liabilities and Fund Balance	\$ 1,345	\$ 49	\$ 602

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

Hazardous Substance Account		Hazardous Waste Control Account (0014)	Hazardous Waste Enforcement Training Fund * (0430)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)
Hazardous Substance Subaccount (0455)	Site Operation and Maintenance Account (0458)					
\$ 65	\$ —	\$ 567	\$ —	\$ 49,393	\$ 1	\$ 1
3,826	2,489	45	—	—	7,585	972
—	—	10,316	—	12,669	—	—
17	14	27,987	—	66,724	37	5
—	—	—	—	63	—	—
—	—	—	—	(1)	—	—
—	—	—	—	15,335	—	—
\$ 3,908	\$ 2,503	\$ 38,915	\$ —	\$ 144,183	\$ 7,623	\$ 978
\$ —	\$ —	\$ 813	\$ —	\$ 1,742	\$ —	\$ —
17	—	6,512	—	38,731	—	—
—	—	—	—	—	—	—
—	—	1,395	—	90,770	—	—
—	—	—	—	24	—	—
—	—	77	—	4,405	—	—
17	—	8,797	—	135,672	—	—
—	27	5,189	—	—	—	—
17	—	—	—	—	—	—
3,874	2,476	24,929	—	8,511	7,623	978
—	—	—	—	—	—	—
3,891	2,503	30,118	—	8,511	7,623	978
\$ 3,908	\$ 2,503	\$ 38,915	\$ —	\$ 144,183	\$ 7,623	\$ 978

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002
(Amounts in thousands)

	Local Jurisdiction Energy Assistance Account (0429)	Mine Reclamation Account (0336)	Mosquitoborne Disease Surveillance Account (0478)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 433	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	8,009	849	138
Receivables	1	—	—
Due from Other Funds	38	7	1
Due from Other Governments	203	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,684	\$ 857	\$ 140
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	127	3
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	127	3
FUND BALANCE			
Reserved for Encumbrances	5,658	103	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	3,026	627	137
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	8,684	730	137
Total Liabilities and Fund Balance	\$ 8,684	\$ 857	\$ 140

Motor Vehicle Parking Facilities Moneys Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Petroleum Underground Storage Tank Financing Account (0440)	Pressure Vessel Account (0453)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Money Account (0002)
\$ 907	\$ 409	\$ 2,958	\$ 33	\$ 177	\$ 368	\$ 1,043
—	—	—	55	547	—	—
53	—	100	108	414	—	122
157	—	3	53,035	4	—	177
7	225	—	—	—	—	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,124	\$ 634	\$ 3,061	\$ 53,231	\$ 1,142	\$ 368	\$ 1,354
\$ —	\$ —	\$ 256	\$ 328	\$ —	\$ —	\$ —
914	100	24	87	929	—	2,419
—	189	—	—	—	—	—
—	—	—	107	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2	—	15
914	289	280	522	931	—	2,434
—	—	259	2,293	27	—	—
—	—	—	—	—	—	—
210	345	2,522	50,416	184	368	—
—	—	—	—	—	—	(1,080)
210	345	2,781	52,709	211	368	(1,080)
\$ 1,124	\$ 634	\$ 3,061	\$ 53,231	\$ 1,142	\$ 368	\$ 1,354

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002
(Amounts in thousands)

	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Real Estate Appraisers Regulation Fund (0400)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 155	\$ 1,704	\$ 201
Deposits in Surplus Money Investment Fund	4,436	9,552	4,447
Receivables	—	20,189	84
Due from Other Funds	99	1,721	65
Due from Other Governments	—	—	—
Prepaid Expenses	—	1,120	13
Other Assets	—	—	—
Total Assets	\$ 4,690	\$ 34,286	\$ 4,810
LIABILITIES			
Accounts Payable	\$ —	\$ 3,384	\$ 39
Due to Other Funds	47	895	136
Due to Other Governments	—	—	13
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	12	8
Total Liabilities	47	4,291	196
FUND BALANCE			
Reserved for Encumbrances	174	25,276	62
Reserved for Unencumbered Balances of Continuing Appropriations	—	2	—
Contingency Reserve for Economic Uncertainties	4,469	4,717	4,552
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,643	29,995	4,614
Total Liabilities and Fund Balance	\$ 4,690	\$ 34,286	\$ 4,810

Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)
\$ 428	\$ 9	\$ 1	\$ 106	\$ 375	\$ 27,165	\$ 603
—	—	9,283	—	—	—	13
—	—	—	—	—	25,963	—
—	—	40	—	—	59,860	37,939
—	—	—	—	—	—	250
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 428	\$ 9	\$ 9,324	\$ 106	\$ 375	\$ 112,988	\$ 38,805
\$ 148	\$ —	\$ 333	\$ —	\$ —	\$ 11,647	\$ 1,851
—	—	—	—	—	118	128
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
148	—	333	—	—	11,765	1,979
—	—	5,669	—	—	811	35,928
—	8	4,366	—	—	—	1,170
280	1	—	106	375	100,412	—
—	—	(1,044)	—	—	—	(272)
280	9	8,991	106	375	101,223	36,826
\$ 428	\$ 9	\$ 9,324	\$ 106	\$ 375	\$ 112,988	\$ 38,805

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002
(Amounts in thousands)

	State Enterprise Loan Fund * (0021)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 13,945	\$ 13
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	1	—
Due from Other Funds	—	4	—
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 13,950	\$ 13
LIABILITIES			
Accounts Payable	\$ —	\$ 324	\$ —
Due to Other Funds	—	618	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	942	—
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	11
Contingency Reserve for Economic Uncertainties	—	13,008	2
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	13,008	13
Total Liabilities and Fund Balance	\$ —	\$ 13,950	\$ 13

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

Subsequent Injuries Moneys Account (0016)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account		Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)
			Tax Credit Allocation Fee Account (0457)	Occupancy Compliance Monitoring Account (0448)		
\$ 3,829	\$ —	\$ 1	\$ 82	\$ 91	\$ 17,731	\$ 394
—	1,092	1,066	70	16	—	18
—	—	—	—	—	—	3,370
—	6	9	33,987	29,277	1,124,935	35,880
—	—	—	—	—	—	4
—	—	—	35	—	—	—
—	—	—	—	—	—	—
\$ 3,829	\$ 1,098	\$ 1,076	\$ 34,174	\$ 29,384	\$ 1,142,666	\$ 39,666
\$ 154	\$ —	\$ —	\$ 325	\$ —	\$ 38,266	\$ 465
—	—	258	64	132	—	722
—	—	—	—	—	—	—
—	—	—	—	—	—	2,541
—	—	—	8,844	—	—	—
—	—	—	—	—	1,104,400	—
154	—	258	9,233	132	1,142,666	3,728
—	—	43	—	—	—	4,352
—	—	—	—	—	11	8
3,675	1,098	775	24,941	29,252	—	31,578
—	—	—	—	—	(11)	—
3,675	1,098	818	24,941	29,252	—	35,938
\$ 3,829	\$ 1,098	\$ 1,076	\$ 34,174	\$ 29,384	\$ 1,142,666	\$ 39,666

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2002
(Amounts in thousands)

	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ 137
Deposits in Surplus Money Investment Fund	1,999	47	1,223
Receivables	—	—	550
Due from Other Funds	13	1	23
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,012	\$ 50	\$ 1,933
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	243	1	365
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	243	1	365
FUND BALANCE			
Reserved for Encumbrances	46	—	390
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,723	49	1,178
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,769	49	1,568
Total Liabilities and Fund Balance	\$ 2,012	\$ 50	\$ 1,933

Vietnam Veterans Memorial Account (0473)	Work and Family Fund (0258)	Total
\$ —	\$ 5,147	\$ 159,648
32	—	165,858
—	—	83,831
1	—	1,594,608
—	—	6,699
—	—	2,167
—	—	15,355
\$ 33	\$ 5,147	\$ 2,028,166
\$ —	\$ —	\$ 120,204
—	24	73,585
—	—	1,890
—	—	95,686
—	—	8,868
—	—	1,109,068
—	24	1,409,301
—	—	124,263
—	5,123	184,256
33	—	397,088
—	—	(86,742)
33	5,123	618,865
\$ 33	\$ 5,147	\$ 2,028,166

(Concluded)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 278	\$ 199	\$ 23
ADDITIONS			
Revenues	950	42	1,066
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(181)	—	—
Other Additions	—	—	—
Total Additions	769	42	1,066
DEDUCTIONS			
Appropriation Expenditures			
State Operations	818	31	1,085
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	818	31	1,085
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1)	—
Other Deductions	—	—	—
Total Deductions	818	30	1,085
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 229	\$ 211	\$ 4

Boxers' Neurological Examination Account (0492)	Boxers' Pension Account (0008)	Breast Cancer Fund			California Mexican American Veterans' Memorial Beautification & Enhancement Account (0120)	California Olympic Training Account (0442)
		Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)		
\$ 118	\$ 139	\$ 2,900	\$ 2,841	\$ 3,913	\$ 176	\$ 1
49	50	319	24,471	1,208	5	109
—	—	15,108	6,000	15,108	5	—
—	—	—	18	—	—	—
—	—	—	—	—	—	—
<u>49</u>	<u>50</u>	<u>15,427</u>	<u>30,489</u>	<u>16,316</u>	<u>10</u>	<u>109</u>
63	23	4,573	124	16,354	—	—
—	—	11,695	—	—	—	—
—	—	—	—	—	—	—
<u>63</u>	<u>23</u>	<u>16,268</u>	<u>124</u>	<u>16,354</u>	<u>—</u>	<u>—</u>
—	166	—	30,216	—	—	109
(2)	—	(1,425)	—	(120)	—	—
—	—	—	—	—	—	—
<u>61</u>	<u>189</u>	<u>14,843</u>	<u>30,340</u>	<u>16,234</u>	<u>—</u>	<u>109</u>
<u>\$ 106</u>	<u>\$ —</u>	<u>\$ 3,484</u>	<u>\$ 2,990</u>	<u>\$ 3,995</u>	<u>\$ 186</u>	<u>\$ 1</u>

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 6,948	\$ 401	\$ 84,698
ADDITIONS			
Revenues	531	543	7
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	16	9	—
Other Additions	—	—	—
Total Additions	547	552	7
DEDUCTIONS			
Appropriation Expenditures			
State Operations	258	525	950
Local Assistance	1,744	—	386
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,002	525	1,336
Transfers to Other Funds	—	—	77,000
Adjustments to Prior Year Appropriation Expenditures	—	3	—
Other Deductions	—	—	—
Total Deductions	2,002	528	78,336
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 5,493	\$ 425	\$ 6,369

Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)
\$ 9,815	\$ 234,999	\$ 100	\$ 1,717	\$ 4,680	\$ 2,783	\$ 3,215
22,913	—	—	3,527	7,370	2,353	69
—	—	—	—	100	22	—
2,016	—	—	(3)	(2)	(5)	—
—	—	—	—	—	—	—
24,929	—	—	3,524	7,468	2,370	69
21,078	—	—	3,471	7,936	2,142	—
—	150,000	—	—	10	—	2,900
—	—	—	—	—	—	—
21,078	150,000	—	3,471	7,946	2,142	2,900
—	—	—	—	—	—	—
—	—	—	(16)	(68)	—	(40)
—	—	—	—	—	—	—
21,078	150,000	—	3,455	7,878	2,142	2,860
\$ 13,666	\$ 84,999	\$ 100	\$ 1,786	\$ 4,270	\$ 3,011	\$ 424

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Disability Access Account (0006)	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 9,135	\$ 3,773	\$ 338
ADDITIONS			
Revenues	3,993	7,357	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	34	(78)	—
Other Additions	—	—	—
Total Additions	4,027	7,279	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,911	7,478	288
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,911	7,478	288
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	321	(1)	—
Other Deductions	—	—	—
Total Deductions	3,232	7,477	288
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 9,930	\$ 3,575	\$ 50

Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Exotic Species Control Fund (0212)	Expedited Site Remediation Trust Fund (0456)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
\$ 37,149	\$ 3,218	\$ 2,170	\$ 754	\$ 506	\$ 1,317	\$ 499
153	187	2,350	19	237	28	73
13,413	—	—	729	—	333	—
—	43	17	—	12	—	—
—	275	—	—	—	—	—
<u>13,566</u>	<u>505</u>	<u>2,367</u>	<u>748</u>	<u>249</u>	<u>361</u>	<u>73</u>
49,401	367	1,891	3	82	303	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>49,401</u>	<u>367</u>	<u>1,891</u>	<u>3</u>	<u>82</u>	<u>303</u>	<u>—</u>
—	—	—	—	—	—	—
(3,943)	—	23	—	34	(60)	34
—	—	—	—	—	—	—
<u>45,458</u>	<u>367</u>	<u>1,914</u>	<u>3</u>	<u>116</u>	<u>243</u>	<u>34</u>
<u>\$ 5,257</u>	<u>\$ 3,356</u>	<u>\$ 2,623</u>	<u>\$ 1,499</u>	<u>\$ 639</u>	<u>\$ 1,435</u>	<u>\$ 538</u>

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 2,315	\$ 25,451	\$ 434
ADDITIONS			
Revenues	2,129	51,203	365
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(206)	—
Other Additions	—	—	—
Total Additions	2,129	50,997	365
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	60,358	314
Local Assistance	—	—	—
Capital Outlay	—	317	—
Total Appropriation Expenditures	—	60,675	314
Transfers to Other Funds	2,284	—	—
Adjustments to Prior Year Appropriation Expenditures	—	209	124
Other Deductions	—	—	—
Total Deductions	2,284	60,884	438
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 2,160	\$ 15,564	\$ 361

Firearms Safety and Enforcement Special Fund (1008)	Firearms Safety Training Fund Special Account (0015)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Governor's Residence Account (0700)
				Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)	
\$ —	\$ 276	\$ 594	\$ 1,648	\$ 10	\$ 12,133	\$ 3,584
779	425	13	503	3,877	206	78
—	—	—	—	—	1,236	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
779	425	13	503	3,877	1,442	78
—	485	39	917	2,600	275	—
—	—	—	—	—	4,831	—
—	—	—	—	—	—	—
—	485	39	917	2,600	5,106	—
—	—	—	—	1,236	—	—
—	39	6	34	—	(273)	—
—	—	—	—	—	—	—
—	524	45	951	3,836	4,833	—
\$ 779	\$ 177	\$ 562	\$ 1,200	\$ 51	\$ 8,742	\$ 3,662

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Hazardous Materials Enforcement and Training Account (0010)	Hazardous Substance Clearing Account (0484)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,182	\$ 39	\$ 352
ADDITIONS			
Revenues	883	10	2,580
Transfers from Other Funds	—	—	26,600
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	883	10	29,180
DEDUCTIONS			
Appropriation Expenditures			
State Operations	250	—	28,930
Local Assistance	601	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	851	—	28,930
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(25)	—	—
Other Deductions	—	—	—
Total Deductions	826	—	28,930
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,239	\$ 49	\$ 602

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

Hazardous Substance Account		Hazardous Waste Control Account (0014)	Hazardous Waste Enforcement Training Fund * (0430)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)
Hazardous Substance Subaccount (0455)	Site Operation and Maintenance Account (0458)					
\$ 2,681	\$ 2,463	\$ 18,893	\$ —	\$ 6,755	\$ 7,457	\$ 971
1,262	44	44,695	—	736,657	166	17
5,000	—	—	—	—	—	—
2	—	2,296	—	(1,571)	—	(10)
—	—	—	—	—	—	—
6,264	44	46,991	—	735,086	166	7
2	4	36,411	—	734,743	—	10
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	4	36,411	—	734,743	—	10
5,052	—	—	—	—	—	—
—	—	(645)	—	(1,413)	—	(10)
—	—	—	—	—	—	—
5,054	4	35,766	—	733,330	—	—
\$ 3,891	\$ 2,503	\$ 30,118	\$ —	\$ 8,511	\$ 7,623	\$ 978

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Local Jurisdiction Energy Assistance Account (0429)	Mine Reclamation Account (0336)	Mosquitoborne Disease Surveillance Account (0478)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 7,391	\$ 912	\$ 143
ADDITIONS			
Revenues	440	1,164	25
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	962	—	—
Total Additions	1,402	1,164	25
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,291	31
Local Assistance	109	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	109	1,291	31
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	55	—
Other Deductions	—	—	—
Total Deductions	109	1,346	31
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 8,684	\$ 730	\$ 137

Motor Vehicle Parking Facilities Moneys Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Petroleum Underground Storage Tank Financing Account (0440)	Pressure Vessel Account (0453)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Money Account (0002)
\$ (159)	\$ 112	\$ 2,156	\$ 44,411	\$ (40)	\$ 59	\$ 30
5,233	2,728	2,950	3,254	3,034	83	3,562
—	—	—	—	—	—	—
16	6	(7)	(24)	(85)	—	73
—	—	—	6,931	—	—	—
5,249	2,734	2,943	10,161	2,949	83	3,635
4,850	1,121	2,777	36	2,732	—	4,813
—	1,360	—	1,533	—	—	—
—	—	—	—	—	—	—
4,850	2,481	2,777	1,569	2,732	—	4,813
(13)	—	—	—	—	(226)	—
43	20	(459)	294	(34)	—	(68)
—	—	—	—	—	—	—
4,880	2,501	2,318	1,863	2,698	(226)	4,745
\$ 210	\$ 345	\$ 2,781	\$ 52,709	\$ 211	\$ 368	\$ (1,080)

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Real Estate Appraisers Regulation Fund (0400)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 5,614	\$ 53,715	\$ 3,882
ADDITIONS			
Revenues	6,783	68,252	3,380
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(3)	(5)	(48)
Other Additions	—	—	—
Total Additions	6,780	68,247	3,332
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7,815	85,437	2,626
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	7,815	85,437	2,626
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(64)	6,530	(26)
Other Deductions	—	—	—
Total Deductions	7,751	91,967	2,600
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 4,643	\$ 29,995	\$ 4,614

Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)
\$ —	\$ 9	\$ 9,234	\$ 70	\$ 311	\$ 87,158	\$ 59,820
—	—	153	—	75	125,468	1,393
—	—	2,526	—	—	—	—
—	—	—	—	—	(1,223)	27
—	—	—	—	—	—	1,213
—	—	2,679	—	75	124,245	2,633
(280)	—	2,922	—	11	1,991	3,401
—	—	—	—	—	111,333	22,226
—	—	—	—	—	—	—
(280)	—	2,922	—	11	113,324	25,627
—	—	—	—	—	—	—
—	—	—	(36)	—	(3,144)	—
—	—	—	—	—	—	—
(280)	—	2,922	(36)	11	110,180	25,627
\$ 280	\$ 9	\$ 8,991	\$ 106	\$ 375	\$ 101,223	\$ 36,826

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	State Enterprise Loan Fund * (0021)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ 11,483	\$ 13
ADDITIONS			
Revenues	—	16,668	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	531
Total Additions	—	16,668	531
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	15,412	531
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	15,412	531
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(269)	—
Other Deductions	—	—	—
Total Deductions	—	15,143	531
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ 13,008	\$ 13

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

Subsequent Injuries Moneys Account (0016)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account		Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)
			Tax Credit Allocation Fee Account (0457)	Occupancy Compliance Monitoring Account (0448)		
\$ 2,307	\$ 1,079	\$ 622	\$ 22,359	\$ 24,106	\$ —	\$ 30,470
4,006	19	2,026	4,199	6,198	—	41,250
—	—	—	—	—	—	—
9	—	—	—	—	—	(333)
—	—	—	—	—	6,726,454	—
4,015	19	2,026	4,199	6,198	6,726,454	40,917
2,647	—	1,819	1,293	1,057	—	29,663
—	—	—	339	—	—	—
—	—	—	—	—	—	—
2,647	—	1,819	1,632	1,057	—	29,663
—	—	—	—	—	—	8,255
—	—	11	(15)	(5)	—	(2,469)
—	—	—	—	—	6,726,454	—
2,647	—	1,830	1,617	1,052	6,726,454	35,449
\$ 3,675	\$ 1,098	\$ 818	\$ 24,941	\$ 29,252	\$ —	\$ 35,938

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 2,796	\$ 42	\$ 2,007
ADDITIONS			
Revenues	60	36	1,812
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	234
Other Additions	—	—	—
Total Additions	60	36	2,046
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,693	29	2,658
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,693	29	2,658
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(606)	—	(173)
Other Deductions	—	—	—
Total Deductions	1,087	29	2,485
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,769	\$ 49	\$ 1,568

Vietnam Veterans Memorial Account (0473)	Work and Family Fund (0258)	Total
\$ 30	\$ 5,155	\$ 883,338
3	—	1,230,125
—	—	86,180
—	—	1,044
—	—	6,736,366
3	—	8,053,715
—	32	1,165,901
—	—	309,067
—	—	317
—	32	1,475,285
—	—	124,079
—	—	(7,630)
—	—	6,726,454
—	32	8,318,188
\$ 33	\$ 5,123	\$ 618,865

(Concluded)

Feeder Funds

Governmental Cost Funds Feeder Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Bank and Corporation Tax Fund (0084)	Cigarette Tax Fund (0086)	Estate Tax Fund (0085)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 15,034	\$ 10,018	\$ 10,808	\$ 3,761
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	27,641	630,400	8,595	750,000
Due from Other Funds	232	818,344	—	—
Due from Other Governments	20	—	—	—
Prepaid Expenses	788	—	—	—
Total Assets	\$ 43,715	\$ 1,458,762	\$ 19,403	\$ 753,761
LIABILITIES				
Accounts Payable	\$ 563	\$ 19,562	\$ —	\$ 3,837
Due to Other Funds	28,442	—	19,403	749,924
Due to Other Governments	485	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	10,611	1,439,200	—	—
Total Liabilities	40,101	1,458,762	19,403	753,761
FUND BALANCE				
Reserved for Encumbrances	52	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	3,562	—	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance	3,614	—	—	—
Total Liabilities and Fund Balance	\$ 43,715	\$ 1,458,762	\$ 19,403	\$ 753,761

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

Gift Tax Fund * (0088)	Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ —	\$ 7,285	\$ 29,866	\$ 1,300,560	\$ 1,377,332
—	—	—	—	—	14,947	14,947
—	—	—	21,550	1,868,854	2,378,202	5,685,242
—	74	1	—	80,474	9,805	908,930
—	—	—	—	—	—	20
—	—	—	—	—	—	788
\$ —	\$ 74	\$ 1	\$ 28,835	\$ 1,979,194	\$ 3,703,514	\$ 7,987,259
\$ —	\$ 74	\$ —	\$ 1,408	\$ —	\$ 21,362	\$ 46,806
—	—	1	27,380	1,979,194	2,652,952	5,457,296
—	—	—	—	—	1,029,199	1,029,684
—	—	—	—	—	—	—
—	—	—	47	—	1	1,449,859
—	74	1	28,835	1,979,194	3,703,514	7,983,645
—	—	—	—	—	—	52
—	—	—	—	—	—	—
—	—	—	—	—	—	3,562
—	—	—	—	—	—	—
—	74	1	28,835	1,979,194	3,703,514	7,987,259

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Bank and Corporation Tax Fund (0084)	Cigarette Tax Fund (0086)	Estate Tax Fund (0085)
FUND BALANCE, JULY 1, 2001	\$ 4,836	\$ —	\$ —	\$ —
ADDITIONS				
Revenues	34,420	5	—	—
Revenues Collected for Other Funds	294,970	5,335,697	121,611	890,466
Sales Tax Collected for Local Government	—	—	—	—
Transfers from Other Funds	—	—	—	—
Prior Year Revenue Adjustments	1,617	(779,729)	102	89,728
Other Additions	—	—	—	—
Total Additions	331,007	4,555,973	121,713	980,194
DEDUCTIONS				
Appropriation Expenditures				
State Operations	34,262	5	—	—
Local Assistance	1,500	—	—	—
Total Appropriation Expenditures	35,762	5	—	—
Disbursement of Revenues Collected for Other Funds	294,970	5,335,697	121,611	890,466
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(120)	—	—	—
Other Deductions	1,617	(779,729)	102	89,728
Total Deductions	332,229	4,555,973	121,713	980,194
FUND BALANCE, JUNE 30, 2002	\$ 3,614	\$ —	\$ —	\$ —

Gift Tax Fund (0088)	Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,836
—	—	—	—	4,443	4,649,205	4,688,073
5	272	356	1,595,858	33,061,723	21,356,239	62,657,197
—	—	—	—	—	8,298,836	8,298,836
—	—	—	—	21,284	—	21,284
—	—	—	3,218	(57,184)	10,664	(731,584)
—	—	—	—	—	87,091	87,091
5	272	356	1,599,076	33,030,266	34,402,035	75,020,897
—	—	—	—	2,736	85,522	122,525
—	—	—	—	—	—	1,500
—	—	—	—	2,736	85,522	124,025
5	272	356	1,595,858	33,061,723	21,356,239	62,657,197
—	—	—	—	—	8,298,836	8,298,836
—	—	—	—	22,991	4,667,149	4,690,140
—	—	—	—	—	—	(120)
—	—	—	3,218	(57,184)	(5,711)	(747,959)
5	272	356	1,599,076	33,030,266	34,402,035	75,022,119
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,614

Transportation Funds

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Aeronautics Account		Bicycle Transportation Account (0045)
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	21,796	7,515	10,640
Receivables	—	594	—
Due from Other Funds	812	95	128
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	1,425	—	—
Other Assets	—	—	—
Total Assets	\$ 24,034	\$ 8,204	\$ 10,769
LIABILITIES			
Accounts Payable	\$ 172	\$ —	\$ —
Due to Other Funds	1,154	1,572	56
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances from Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,326	1,572	56
FUND BALANCE			
Reserved for Encumbrances	16,146	—	9,711
Reserved for Unencumbered Balances of Continuing Appropriations	3	—	15
Contingency Reserve for Economic Uncertainties	6,559	6,632	987
Unreserved-Undesignated	—	—	—
Total Fund Balance	22,708	6,632	10,713
Total Liabilities and Fund Balance	\$ 24,034	\$ 8,204	\$ 10,769

Highway Users Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Permit Fund (0292)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)
				Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	
\$ —	\$ 1	\$ 1	\$ —	\$ 138,172	\$ 2,691	\$ 13,654
—	999	9,433	1,261	321,221	—	7,027
—	—	—	—	10,829	—	371,381
385,448	—	475	14	94,156	8	70
—	—	—	—	3,936	—	—
—	—	—	—	17,178	—	—
—	—	—	—	—	—	—
—	—	—	—	2,131	—	—
\$ 385,448	\$ 1,000	\$ 9,909	\$ 1,275	\$ 587,623	\$ 2,699	\$ 392,132
\$ —	\$ —	\$ —	\$ —	\$ 52,574	\$ —	\$ 6,555
249,550	—	746	94	81,892	284	385,577
135,898	—	58	—	1,748	—	—
—	—	179	—	767	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	6	—	77,407	—	—
385,448	—	989	94	214,388	284	392,132
—	—	—	1	105,661	—	—
—	—	—	—	31,823	—	—
—	1,000	8,920	1,180	235,751	2,415	—
—	—	—	—	—	—	—
—	1,000	8,920	1,181	373,235	2,415	—
\$ 385,448	\$ 1,000	\$ 9,909	\$ 1,275	\$ 587,623	\$ 2,699	\$ 392,132

(Continued)

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	362,927	1,373	8,091
Receivables	17,970	—	—
Due from Other Funds	25,047	19	111
Due from Other Governments	455	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 406,400	\$ 1,393	\$ 8,202
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	22,830	—	—
Due to Other Governments	383,536	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances from Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	406,366	—	—
FUND BALANCE			
Reserved for Encumbrances	34	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	343	—	8,000
Contingency Reserve for Economic Uncertainties	(343)	1,393	202
Unreserved-Undesignated	—	—	—
Total Fund Balance	34	1,393	8,202
Total Liabilities and Fund Balance	\$ 406,400	\$ 1,393	\$ 8,202

Public Transportation Account (0046)	Seismic Safety Retrofit Account (0056)	State Highway Account (0042)	Toll Bridge Seismic Retrofit Account (0650)	Transportation Revolving Account (0048)	Total
\$ 42	\$ —	\$ 10,896	\$ 1,531	\$ 2	\$ 166,994
174,219	17,013	687,983	311,616	484,823	2,427,937
14	—	22,427	—	24,918	448,133
60,657	494	302,176	24,470	1,295,780	2,189,960
—	—	339	—	—	4,730
31	—	4,704	—	46,295	68,208
50,000	—	1,375,000	48,000	—	1,474,425
—	—	—	—	—	2,131
\$ 284,963	\$ 17,507	\$ 2,403,525	\$ 385,617	\$ 1,851,818	\$ 6,782,518
\$ 7,056	\$ —	\$ 138,958	\$ 5,899	\$ 290,595	\$ 501,809
4,490	—	330,995	21,926	25,164	1,126,330
85,501	—	15,646	—	528	622,915
—	—	20,103	—	—	21,049
—	—	5,207	—	—	5,207
—	—	—	—	1,490,275	1,490,275
—	—	(1,594)	—	45,256	121,075
97,047	—	509,315	27,825	1,851,818	3,888,660
122,317	1,478	1,609,919	357,792	—	2,223,059
57,177	—	1,211,410	—	—	1,308,771
8,422	16,029	(927,119)	—	—	(637,972)
—	—	—	—	—	—
187,916	17,507	1,894,210	357,792	—	2,893,858
\$ 284,963	\$ 17,507	\$ 2,403,525	\$ 385,617	\$ 1,851,818	\$ 6,782,518

(Concluded)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Aeronautics Account		
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	Bicycle Transportation Account (0045)
FUND BALANCE, JULY 1, 2001	\$ 23,275	\$ 5,780	\$ 4,022
ADDITIONS			
Revenues	786	1,400	239
Transfers from Other Funds	6,746	—	7,200
Prior Year Revenue Adjustments	1	(251)	—
Other Additions	—	2,241	—
Total Additions	7,533	3,390	7,439
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,565	—	9
Local Assistance	5,464	2,538	782
Capital Outlay	—	—	—
Total Appropriation Expenditures	8,029	2,538	791
Transfers to Other Funds	30	—	—
Adjustments to Prior Year Appropriation Expenditures	41	—	(43)
Other Deductions	—	—	—
Total Deductions	8,100	2,538	748
FUND BALANCE, JUNE 30, 2002	\$ 22,708	\$ 6,632	\$ 10,713

Highway Users Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Permit Fund (0292)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)
				Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	
\$ —	\$ 1,000	\$ 8,335	\$ 934	\$ 443,526	\$ 2,099	\$ —
1	—	8,870	1,252	1,307,893	1,682	3,298,589
3,165,387	—	31	23	3,890	—	—
—	—	—	—	10,637	—	3,521
—	10,376	—	—	—	—	—
3,165,388	10,376	8,901	1,275	1,322,420	1,682	3,302,110
856	—	4,134	1,028	1,363,183	1,398	58,484
1,104,193	10,376	—	—	15,111	—	—
—	—	—	—	12,973	—	—
1,105,049	10,376	4,134	1,028	1,391,267	1,398	58,484
2,060,339	—	4,182	—	6,905	—	3,243,642
—	—	—	—	(5,461)	(32)	(16)
—	—	—	—	—	—	—
3,165,388	10,376	8,316	1,028	1,392,711	1,366	3,302,110
\$ —	\$ 1,000	\$ 8,920	\$ 1,181	\$ 373,235	\$ 2,415	\$ —

(Continued)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)
FUND BALANCE, JULY 1, 2001	\$ 21	\$ 1,347	\$ 8,000
ADDITIONS			
Revenues	1,449,182	46	202
Transfers from Other Funds	886,076	—	—
Prior Year Revenue Adjustments	20,951	—	—
Other Additions	—	—	—
Total Additions	<u>2,356,209</u>	<u>46</u>	<u>202</u>
DEDUCTIONS			
Appropriation Expenditures			
State Operations	280,776	—	—
Local Assistance	3,889,513	—	—
Capital Outlay	(5,141)	—	—
Total Appropriation Expenditures	<u>4,165,148</u>	<u>—</u>	<u>—</u>
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,808,952)	—	—
Other Deductions	—	—	—
Total Deductions	<u>2,356,196</u>	<u>—</u>	<u>—</u>
FUND BALANCE, JUNE 30, 2002	<u>\$ 34</u>	<u>\$ 1,393</u>	<u>\$ 8,202</u>

Public Transportation Account (0046)	Seismic Safety Retrofit Account (0056)	State Highway Account (0042)	Toll Bridge Seismic Retrofit Account (0650)	Transportation Revolving Account (0048)	Total
\$ 361,320	\$ 17,001	\$ 2,215,271	\$ 428,756	\$ —	\$ 3,520,687
7,260	576	794,862	141,618	—	7,014,458
340,797	—	2,051,080	—	—	6,461,230
—	—	(2,257)	(4,400)	—	28,202
—	—	5,086	—	5,865,813	5,883,516
348,057	576	2,848,771	137,218	5,865,813	19,387,406
118,221	—	2,120,518	76,777	—	4,027,949
217,486	2,945	627,498	—	—	5,875,906
—	127	357,050	131,405	—	496,414
335,707	3,072	3,105,066	208,182	—	10,400,269
180,000	—	121,762	—	—	5,616,860
5,754	(3,002)	(56,996)	—	—	(1,868,707)
—	—	—	—	5,865,813	5,865,813
521,461	70	3,169,832	208,182	5,865,813	20,014,235
\$ 187,916	\$ 17,507	\$ 1,894,210	\$ 357,792	\$ —	\$ 2,893,858

(Concluded)

Other Governmental Cost Funds

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,521	\$ 644	\$ 104
Deposits in Surplus Money Investment Fund	—	9,412	2,075
Receivables	—	—	—
Due from Other Funds	—	140	230
Due from Other Governments	—	—	—
Prepaid Expenses	—	7	2
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,521	\$ 10,203	\$ 2,411
LIABILITIES			
Accounts Payable	\$ —	\$ 20	\$ 1
Due to Other Funds	—	959	133
Due to Other Governments	—	—	—
Advance Collections	—	503	143
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	1,482	277
FUND BALANCE			
Reserved for Encumbrances	1,005	465	137
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,516	8,256	1,997
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,521	8,721	2,134
Total Liabilities and Fund Balance	\$ 2,521	\$ 10,203	\$ 2,411

Agricultural Biomass Utilization Account (3021)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)
\$ 1,237	\$ 38	\$ 88	\$ 450	\$ 36	\$ 37	\$ 9
—	—	14,524	—	2,393	112	21
—	—	4	—	72	12	8
—	—	695	—	18	—	94
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,237	\$ 38	\$ 15,311	\$ 450	\$ 2,519	\$ 161	\$ 132
\$ —	\$ —	\$ —	\$ 16	\$ —	\$ —	\$ —
771	—	285	25	79	156	131
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
771	—	285	41	79	156	131
—	—	6,930	—	13	3	1
466	189	—	—	—	—	—
—	—	—	—	—	—	—
—	—	8,096	409	2,427	2	—
—	(151)	—	—	—	—	—
466	38	15,026	409	2,440	5	1
\$ 1,237	\$ 38	\$ 15,311	\$ 450	\$ 2,519	\$ 161	\$ 132

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund (0196)	Attorney General False Claims Act Fund (0378)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,516	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	8,639	12,082
Receivables	—	—	—
Due from Other Funds	—	121	812
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,516	\$ 8,761	\$ 12,894
LIABILITIES			
Accounts Payable	\$ 2,407	\$ —	\$ 528
Due to Other Funds	—	—	79
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,407	—	607
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	66	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	43	8,761	12,287
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	109	8,761	12,287
Total Liabilities and Fund Balance	\$ 2,516	\$ 8,761	\$ 12,894

Baldwin Hills Conservancy Fund (3014)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)
\$ 250	\$ 284	\$ 77	\$ 79	\$ 1,081	\$ 225	\$ 3,633
—	8,401	3,195	935	21,281	1,555	—
—	—	57	—	—	—	—
—	312	42	12	334	447	—
—	1	1	—	1	—	—
—	4	—	—	11	13	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 250	\$ 9,002	\$ 3,372	\$ 1,026	\$ 22,708	\$ 2,240	\$ 3,633
\$ —	\$ 17	\$ 102	\$ —	\$ 25	\$ 7	\$ —
—	357	20	36	1,347	27	348
—	—	—	—	—	—	—
250	419	—	90	1,592	105	—
—	—	—	—	—	—	—
—	3	—	—	—	—	—
250	796	122	126	2,964	139	348
—	109	205	—	281	24	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	8,097	3,045	900	19,463	2,077	3,285
—	—	—	—	—	—	—
—	8,206	3,250	900	19,744	2,101	3,285
\$ 250	\$ 9,002	\$ 3,372	\$ 1,026	\$ 22,708	\$ 2,240	\$ 3,633

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	California Beach and Coastal Enhancement Account (0371)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,676	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	—	243	174,364
Receivables	—	7	77,969
Due from Other Funds	20	3	17,407
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,696	\$ 254	\$ 269,741
LIABILITIES			
Accounts Payable	\$ 73	\$ —	\$ 15,491
Due to Other Funds	26	3	1,472
Due to Other Governments	—	—	47,172
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	99	3	64,135
FUND BALANCE			
Reserved for Encumbrances	649	—	5,223
Reserved for Unencumbered Balances of Continuing Appropriations	209	—	15,008
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	739	251	185,375
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,597	251	205,606
Total Liabilities and Fund Balance	\$ 1,696	\$ 254	\$ 269,741

California Beverage Container Recycling Fund			California Board of Architectural Examiners Fund (0706)	California Board of Examiners-Landscape Architects Fund (0757)	California Children and Families Trust Fund (Continued on next page)	
Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)			Administration Account (0638)	California Children and Families Trust Fund (0623)
\$ —	\$ 3	\$ 1	\$ 102	\$ 47	\$ —	\$ 48,765
27,960	762	17,542	2,575	1,415	13,411	6,570
1,587	38	1,922	—	—	—	44,305
384	9	256	216	26	1,224	450
—	—	—	—	—	—	—
—	—	—	4	1	227	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 29,931	\$ 812	\$ 19,721	\$ 2,897	\$ 1,489	\$ 14,862	\$ 100,090
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 44	\$ 2
5,015	—	6,321	43	—	37	100,088
—	—	—	—	—	—	—
—	—	—	10	45	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,015	—	6,321	53	45	81	100,090
—	—	—	236	29	225	—
—	—	—	—	—	13,378	4,843
—	—	—	—	—	—	—
24,916	812	13,400	2,608	1,415	1,178	—
—	—	—	—	—	—	(4,843)
24,916	812	13,400	2,844	1,444	14,781	—
\$ 29,931	\$ 812	\$ 19,721	\$ 2,897	\$ 1,489	\$ 14,862	\$ 100,090

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	48,065	47,192	88,415
Receivables	—	—	—
Due from Other Funds	3,663	80,423	6,205
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 51,728	\$ 127,616	\$ 94,621
LIABILITIES			
Accounts Payable	\$ 125	\$ 40,922	\$ 27
Due to Other Funds	286	—	409
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	411	40,922	436
FUND BALANCE			
Reserved for Encumbrances	45,105	—	69,048
Reserved for Unencumbered Balances of Continuing Appropriations	2,549	86,680	18,931
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,663	14	6,206
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	51,317	86,694	94,185
Total Liabilities and Fund Balance	\$ 51,728	\$ 127,616	\$ 94,621

California Children and Families 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)				
\$ —	\$ 1	\$ —	\$ 26	\$ 39	\$ —	\$ —
72,488	64,809	34,413	—	4,982	3,516	20,254
—	—	—	—	231	12	—
6,993	3,877	3,803	1	70	51	4,501
—	—	75	—	—	—	—
—	—	—	—	25	10	30
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 79,481	\$ 68,687	\$ 38,291	\$ 27	\$ 5,347	\$ 3,589	\$ 24,785
\$ 17,737	\$ 11	\$ 1,825	\$ —	\$ 114	\$ 43	\$ 1,446
204	300	163	—	11	13	541
—	—	—	—	—	—	202
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17,941	311	1,988	—	125	56	2,189
49,303	46,974	28,963	—	65	—	9,726
5,244	17,525	4,899	—	—	—	862
—	—	—	—	—	—	—
6,993	3,877	2,441	27	5,157	3,533	12,008
—	—	—	—	—	—	—
61,540	68,376	36,303	27	5,222	3,533	22,596
\$ 79,481	\$ 68,687	\$ 38,291	\$ 27	\$ 5,347	\$ 3,589	\$ 24,785

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(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)		
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 239	\$ 427	\$ 40
Deposits in Surplus Money Investment Fund	—	126	2,225
Receivables	—	—	—
Due from Other Funds	15	2	215
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 254	\$ 555	\$ 2,480
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	432	143
Due to Other Governments	239	—	—
Advance Collections	—	—	30
Deposits	—	—	—
Other Liabilities	—	72	—
Total Liabilities	239	504	173
FUND BALANCE			
Reserved for Encumbrances	—	63	55
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	15	—	2,252
Unreserved-Undesignated	—	(12)	—
Total Fund Balance (Deficit)	15	51	2,307
Total Liabilities and Fund Balance	\$ 254	\$ 555	\$ 2,480

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 National Guard Military Museum Fund (0220)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
\$ 4,738	\$ —	\$ —	\$ 11,327	\$ 5	\$ 2	\$ 13
9,863	36	17,947	423,720	—	174,420	26,619
78	—	—	—	—	—	7,125
386	1	217	9,405	—	2,290	418
—	—	—	—	—	—	—
—	—	—	918	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 15,065	\$ 37	\$ 18,164	\$ 445,370	\$ 5	\$ 176,712	\$ 34,175
\$ 647	\$ —	\$ 3,862	\$ 1,265	\$ —	\$ 385	\$ 12
991	—	1	4	—	1	2,052
—	—	—	—	—	—	—
4,737	—	—	—	—	—	—
—	—	—	—	—	—	—
1	—	—	—	—	—	—
6,376	—	3,863	1,269	—	386	2,064
3,638	—	23	129	—	853	14,350
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,051	37	14,278	443,972	5	175,473	17,761
—	—	—	—	—	—	—
8,689	37	14,301	444,101	5	176,326	32,111
\$ 15,065	\$ 37	\$ 18,164	\$ 445,370	\$ 5	\$ 176,712	\$ 34,175

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 290
Deposits in Surplus Money Investment Fund	24,943	14,337	7,896
Receivables	5,537	—	601
Due from Other Funds	333	142	76
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 30,815	\$ 14,480	\$ 8,863
LIABILITIES			
Accounts Payable	\$ 3,197	\$ —	\$ 10
Due to Other Funds	676	344	417
Due to Other Governments	258	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	4,131	344	427
FUND BALANCE			
Reserved for Encumbrances	11,907	128	465
Reserved for Unencumbered Balances of Continuing Appropriations	1,141	1,767	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	13,636	12,241	7,971
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	26,684	14,136	8,436
Total Liabilities and Fund Balance	\$ 30,815	\$ 14,480	\$ 8,863

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

Cancer Research Fund (0589)	Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Cigarette and Tobacco Products Surtax Fund (Continued on next page) Cigarette and Tobacco Products Surtax Fund (0230)
\$ 25,278	\$ 114	\$ —	\$ 617	\$ 2,877	\$ 17	\$ 24,900
—	1,906	—	—	—	29,979	5,096
—	—	—	—	—	113	23,784
1	293	—	—	33	385	238
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 25,279	\$ 2,313	\$ —	\$ 617	\$ 2,910	\$ 30,494	\$ 54,018
\$ 14,565	\$ —	\$ —	\$ 12	\$ 129	\$ 1,138	\$ 3
30	825	—	46	675	4,983	54,015
—	—	—	—	824	—	—
—	74	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
14,595	899	—	58	1,628	6,121	54,018
6,995	41	—	—	210	7,073	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,689	1,373	—	559	1,072	17,300	—
—	—	—	—	—	—	—
10,684	1,414	—	559	1,282	24,373	—
\$ 25,279	\$ 2,313	\$ —	\$ 617	\$ 2,910	\$ 30,494	\$ 54,018

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	96,586	41	284
Receivables	—	—	—
Due from Other Funds	12,311	18,980	5,704
Due from Other Governments	43	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 108,940	\$ 19,021	\$ 5,988
LIABILITIES			
Accounts Payable	\$ 31,868	\$ 6	\$ 373
Due to Other Funds	8,194	21,254	6,293
Due to Other Governments	12,237	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	52,299	21,260	6,666
FUND BALANCE			
Reserved for Encumbrances	43,904	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	5,888	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	6,849	(2,239)	—
Unreserved-Undesignated	—	—	(678)
Total Fund Balance (Deficit)	56,641	(2,239)	(678)
Total Liabilities and Fund Balance	\$ 108,940	\$ 19,021	\$ 5,988

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

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

Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account * (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Access Account, State Coastal Conservancy Fund (0593)
\$ 1	\$ 1	\$ 1	\$ —	\$ 162	\$ 517	\$ 2,068
520	58,833	34,046	—	—	—	—
—	—	—	—	3	—	—
2,710	3,738	15,089	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,231	\$ 62,572	\$ 49,136	\$ —	\$ 165	\$ 517	\$ 2,068
\$ 14	\$ 51,980	\$ 12,687	\$ —	\$ 304	\$ —	\$ 5
1,253	1,665	19,113	—	2,168	—	—
—	—	456	—	—	—	—
—	—	—	—	—	517	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,267	53,645	32,256	—	2,472	517	5
1,544	102	1,113	—	—	—	1,117
—	—	—	—	—	—	447
—	—	—	—	—	—	—
420	8,825	15,767	—	—	—	499
—	—	—	—	(2,307)	—	—
1,964	8,927	16,880	—	(2,307)	—	2,063
\$ 3,231	\$ 62,572	\$ 49,136	\$ —	\$ 165	\$ 517	\$ 2,068

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Commerce Marketing Fund (0145)	Competitive Technology Fund (0173)	Conservatorship Registry Fund (0195)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	162	27	13
Receivables	1	—	—
Due from Other Funds	2	—	7
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 166	\$ 28	\$ 20
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 7
Due to Other Funds	18	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	18	—	7
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	148	28	13
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	148	28	13
Total Liabilities and Fund Balance	\$ 166	\$ 28	\$ 20

Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
	Certification Account (0166)	Consumer Affairs Fund (0702)				
\$ 359	\$ —	\$ 2,590	\$ 1,926	\$ 24	\$ 3,166	\$ 2,777
—	322	32,195	17,929	1,077	23,397	—
—	—	53	—	—	—	—
—	19	16,785	1,078	14	1,342	2,136
—	—	—	—	—	—	—
—	2	3,051	47	—	161	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 359	\$ 343	\$ 54,674	\$ 20,980	\$ 1,115	\$ 28,066	\$ 4,913
\$ —	\$ —	\$ 25,932	\$ 24	\$ 100	\$ 9	\$ —
—	66	23,123	1,280	43	1,768	177
—	—	—	—	—	—	4,139
6	—	—	5,769	—	3,120	—
—	—	—	—	—	—	—
—	—	—	—	—	7	—
6	66	49,055	7,073	143	4,904	4,316
—	54	4,401	202	—	1,984	365
—	—	—	—	—	—	—
—	—	—	—	—	—	—
353	223	1,218	13,705	972	21,178	232
—	—	—	—	—	—	—
353	277	5,619	13,907	972	23,162	597
\$ 359	\$ 343	\$ 54,674	\$ 20,980	\$ 1,115	\$ 28,066	\$ 4,913

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 143	\$ 77	\$ —
Deposits in Surplus Money Investment Fund	—	1,605	3,009
Receivables	8	—	—
Due from Other Funds	—	76	53
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 151	\$ 1,758	\$ 3,062
LIABILITIES			
Accounts Payable	\$ —	\$ 1	\$ —
Due to Other Funds	84	61	193
Due to Other Governments	—	—	—
Advance Collections	1	65	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	85	127	193
FUND BALANCE			
Reserved for Encumbrances	—	17	7
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	66	1,614	2,862
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	66	1,631	2,869
Total Liabilities and Fund Balance	\$ 151	\$ 1,758	\$ 3,062

Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Department of Agriculture Fund			Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)
		Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)		
\$ —	\$ 1	\$ 1	\$ 8	\$ (173)	\$ 2	\$ —
—	104	76	140	55,950	396	802
—	—	—	—	4,217	—	—
209	1	1	44	1,924	73	12
—	—	—	—	270	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 209	\$ 106	\$ 78	\$ 192	\$ 62,188	\$ 472	\$ 814
\$ —	\$ 281	\$ —	\$ —	\$ 484	\$ 4	\$ 37
209	1	—	—	12,513	—	—
—	—	—	—	1,132	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	7	1,596	—	—
209	282	—	7	15,725	4	37
—	26	—	—	923	—	—
—	688	—	—	15,938	—	—
—	—	—	—	—	—	—
—	—	78	185	29,602	468	777
—	(890)	—	—	—	—	—
—	(176)	78	185	46,463	468	777
\$ 209	\$ 106	\$ 78	\$ 192	\$ 62,188	\$ 472	\$ 814

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Department of Pesticide Regulation Fund		Developmental Disabilities Program Development Fund
	Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)	Fund (0172)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 190	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	11,026	1,402	378
Receivables	1	—	996
Due from Other Funds	3,120	13	410
Due from Other Governments	18	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 14,355	\$ 1,416	\$ 1,784
LIABILITIES			
Accounts Payable	\$ 1,380	\$ —	\$ 313
Due to Other Funds	1,211	572	61
Due to Other Governments	2,281	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	2	—	—
Total Liabilities	4,874	572	374
FUND BALANCE			
Reserved for Encumbrances	2,901	403	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	6,580	441	1,410
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	9,481	844	1,410
Total Liabilities and Fund Balance	\$ 14,355	\$ 1,416	\$ 1,784

Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)	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)
\$ 32	\$ 11	\$ 21	\$ 3,369	\$ 1,382	\$ 5,059	\$ 1,038
145	—	225	—	—	—	—
—	—	—	79	2	—	—
1	—	3	—	83	1	6,758
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 178	\$ 11	\$ 249	\$ 3,448	\$ 1,467	\$ 5,060	\$ 7,796
\$ —	\$ —	\$ —	\$ 154	\$ 83	\$ 1,274	\$ —
—	—	43	27	—	41	7,072
—	—	—	—	—	—	—
—	—	12	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	55	181	83	1,315	7,072
—	—	—	381	35	65	1
208	—	—	—	—	—	—
—	—	—	—	—	—	—
—	11	194	2,886	1,349	3,680	723
(30)	—	—	—	—	—	—
178	11	194	3,267	1,384	3,745	724
\$ 178	\$ 11	\$ 249	\$ 3,448	\$ 1,467	\$ 5,060	\$ 7,796

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,508	\$ 1,464	\$ 100
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	14	—	—
Due from Other Funds	14	—	—
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,536	\$ 1,464	\$ 100
LIABILITIES			
Accounts Payable	\$ —	\$ 9	\$ —
Due to Other Funds	141	493	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	141	502	—
FUND BALANCE			
Reserved for Encumbrances	64	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,331	962	100
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,395	962	100
Total Liabilities and Fund Balance	\$ 1,536	\$ 1,464	\$ 100

Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele-communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)
\$ 1,923	\$ 6,428	\$ —	\$ 226	\$ 1	\$ 16	\$ —
—	—	—	1,534	773	175	317
—	—	—	—	—	2	—
—	1,271	77	110	7	9	56
—	—	—	—	—	82	—
—	—	—	12	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,923	\$ 7,699	\$ 77	\$ 1,882	\$ 781	\$ 284	\$ 373
\$ 1,923	\$ 4,626	\$ —	\$ 6	\$ 361	\$ —	\$ —
—	—	23	161	—	—	—
—	3,073	—	—	28	—	—
—	—	—	255	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,923	7,699	23	422	389	—	—
—	—	53	56	—	—	46
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	1,404	392	284	327
—	—	—	—	—	—	—
—	—	54	1,460	392	284	373
\$ 1,923	\$ 7,699	\$ 77	\$ 1,882	\$ 781	\$ 284	\$ 373

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Account (0189)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 355	\$ 17
Deposits in Surplus Money Investment Fund	4,748	40,107	—
Receivables	—	46,077	—
Due from Other Funds	855	1,631	—
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	316	1,235	—
Other Assets	—	—	—
Total Assets	\$ 5,919	\$ 89,405	\$ 17
LIABILITIES			
Accounts Payable	\$ —	\$ 149	\$ —
Due to Other Funds	4,919	46,765	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	7,088	—
Total Liabilities	4,919	54,002	—
FUND BALANCE			
Reserved for Encumbrances	—	455	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	33,948	—
Contingency Reserve for Economic Uncertainties	1,000	1,000	17
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,000	35,403	17
Total Liabilities and Fund Balance	\$ 5,919	\$ 89,405	\$ 17

Energy and Resources Fund		Energy Resources Surcharge Fund	Environmental Enhancement and Mitigation Demonstration Program Fund	Environmental Enhancement Fund	Environmental Laboratory Improvement Fund	Environmental Protection Trust Fund
Energy and Resources Fund (0188)	Resources Account (0190)	Fund (0186)	Fund (0183)	Fund (0322)	Fund (0179)	Fund (0225)
\$ 307	\$ 314	\$ 20,318	\$ —	\$ 1	\$ 1	\$ 159
—	—	—	32,985	1,153	—	1,807
—	—	10,287	—	—	—	487
—	—	—	451	16	12	18
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,950	—	—	—
—	—	—	—	—	—	—
\$ 307	\$ 314	\$ 30,605	\$ 35,386	\$ 1,170	\$ 13	\$ 2,471
\$ —	\$ —	\$ —	\$ 136	\$ —	\$ 7	\$ —
—	—	—	2,100	—	616	407
—	—	—	—	—	—	—
—	—	—	—	—	—	1,115
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2,236	—	623	1,522
—	—	—	13,120	—	67	76
—	—	—	—	—	—	—
—	—	—	—	—	—	—
307	314	30,605	20,030	1,170	—	873
—	—	—	—	—	(677)	—
307	314	30,605	33,150	1,170	(610)	949
\$ 307	\$ 314	\$ 30,605	\$ 35,386	\$ 1,170	\$ 13	\$ 2,471

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 9,644	\$ 11
Deposits in Surplus Money Investment Fund	11,630	—	1,944
Receivables	—	162	1
Due from Other Funds	164	15	117
Due from Other Governments	—	—	68
Prepaid Expenses	—	—	41
Advances and Loans Receivable	—	—	—
Other Assets	—	—	44
Total Assets	\$ 11,795	\$ 9,821	\$ 2,226
LIABILITIES			
Accounts Payable	\$ —	\$ 4,024	\$ 1,188
Due to Other Funds	3,311	213	316
Due to Other Governments	—	—	625
Advance Collections	—	3,500	—
Deposits	—	—	—
Other Liabilities	—	21	—
Total Liabilities	3,311	7,758	2,129
FUND BALANCE			
Reserved for Encumbrances	376	93	67
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,283	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	8,108	687	30
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	8,484	2,063	97
Total Liabilities and Fund Balance	\$ 11,795	\$ 9,821	\$ 2,226

Fair and Exposition Fund Satellite Wagering Account (0192)	Family Law Trust Fund (0587)	Film California First Fund (3005)	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)	Fish and Game Preservation Fund (Continued on next page)	
					California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ —	\$ —	\$ 9,868	\$ 154	\$ 2,635	\$ —	\$ 17,387
81	6,511	—	8,217	—	3,270	—
—	469	—	359	—	—	1,538
16	—	—	379	—	47	18,728
—	—	—	—	—	—	—
—	—	—	120	—	—	2,198
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 97	\$ 6,980	\$ 9,868	\$ 9,229	\$ 2,635	\$ 3,317	\$ 39,851
\$ 40	\$ —	\$ 7,061	\$ 263	\$ 1	\$ —	\$ 970
—	566	—	108	—	104	16,223
—	—	—	—	—	—	—
—	—	—	51	—	—	6
—	—	—	—	—	—	387
—	—	—	—	—	—	907
40	566	7,061	422	1	104	18,493
—	478	—	34	874	55	11,512
12,206	—	10,807	—	1,761	—	685
—	—	—	—	—	—	—
—	5,936	—	8,773	—	3,158	9,161
(12,149)	—	(8,000)	—	(1)	—	—
57	6,414	2,807	8,807	2,634	3,213	21,358
\$ 97	\$ 6,980	\$ 9,868	\$ 9,229	\$ 2,635	\$ 3,317	\$ 39,851

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

Fish and Game Preservation Fund
(Continued from previous page)

	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 39	\$ 3
Deposits in Surplus Money Investment Fund	10,108	2,566	127
Receivables	335	—	—
Due from Other Funds	180	34	3
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,623	\$ 2,639	\$ 133
LIABILITIES			
Accounts Payable	\$ 24	\$ —	\$ —
Due to Other Funds	1,148	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,172	—	—
FUND BALANCE			
Reserved for Encumbrances	256	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	9,195	2,639	133
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	9,451	2,639	133
Total Liabilities and Fund Balance	\$ 10,623	\$ 2,639	\$ 133

Food Safety Fund (0177)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Control Fund (0567)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)
\$ 92	\$ 1,963	\$ 297	\$ 409	\$ 1	\$ 1,556	\$ 57
1,386	—	2,569	—	96,071	5,276	414
3	—	3	33	—	18,887	—
22	—	836	211	1,133	91	156
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	1	—	—	—	—
\$ 1,503	\$ 1,963	\$ 3,706	\$ 653	\$ 97,205	\$ 25,810	\$ 628
\$ —	\$ 53	\$ 209	\$ —	\$ 187	\$ 6,091	\$ 1
6	28	299	2,272	—	2,369	91
—	—	—	—	—	3	—
—	—	—	—	—	—	68
—	—	—	—	—	—	—
—	—	18	—	—	—	—
6	81	526	2,272	187	8,463	160
124	246	74	4	—	16,935	80
—	—	—	—	—	2,617	—
—	—	—	—	—	—	—
1,373	1,636	3,106	—	97,018	—	388
—	—	—	(1,623)	—	(2,205)	—
1,497	1,882	3,180	(1,619)	97,018	17,347	468
\$ 1,503	\$ 1,963	\$ 3,706	\$ 653	\$ 97,205	\$ 25,810	\$ 628

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Golden Bear State Pharmacy Assistance Program Rebate Fund (3029)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,000	\$ 122	\$ 46,051
Deposits in Surplus Money Investment Fund	—	11	—
Receivables	—	—	—
Due from Other Funds	—	1	9,792
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,000	\$ 134	\$ 55,843
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 3,078
Due to Other Funds	—	17	85
Due to Other Governments	—	—	—
Advance Collections	—	—	100
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	17	3,263
FUND BALANCE			
Reserved for Encumbrances	—	—	18,613
Reserved for Unencumbered Balances of Continuing Appropriations	1,000	—	27,458
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	117	6,509
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,000	117	52,580
Total Liabilities and Fund Balance	\$ 1,000	\$ 134	\$ 55,843

Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Statistics Special Fund (0099)	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)
\$ 13	\$ 1,250	\$ 57	\$ 125	\$ 1	\$ 1,455	\$ 1
212	3,390	835	8,030	3,211	12,656	386
—	12	—	—	—	737	—
3	68	50	14,049	198	1,872	556
—	—	—	—	—	—	—
—	—	2	2	—	619	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 228	\$ 4,720	\$ 944	\$ 22,206	\$ 3,410	\$ 17,339	\$ 943
\$ —	\$ 220	\$ 1	\$ —	\$ —	\$ 1,608	\$ 338
105	160	97	19,552	—	177	368
—	150	—	—	—	20	—
—	—	51	—	—	10,521	—
—	—	—	—	—	—	—
—	—	—	—	—	26	—
105	530	149	19,552	—	12,352	706
—	—	65	50	—	787	219
—	—	—	—	—	—	—
—	—	—	—	—	—	—
123	4,190	730	2,604	3,410	4,200	18
—	—	—	—	—	—	—
123	4,190	795	2,654	3,410	4,987	237
\$ 228	\$ 4,720	\$ 944	\$ 22,206	\$ 3,410	\$ 17,339	\$ 943

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Industrial Development Fund (0215)	Industrial Medicine Fund (0079)	Industrial Relations Construction Industry Enforcement Fund (0216)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 50	\$ —
Deposits in Surplus Money Investment Fund	622	4,407	3
Receivables	18	65	—
Due from Other Funds	14	71	—
Due from Other Governments	—	—	—
Prepaid Expenses	10	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 664	\$ 4,593	\$ 3
LIABILITIES			
Accounts Payable	\$ 17	\$ —	\$ —
Due to Other Funds	5	55	2
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	22	55	2
FUND BALANCE			
Reserved for Encumbrances	—	51	1
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	642	4,487	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	642	4,538	1
Total Liabilities and Fund Balance	\$ 664	\$ 4,593	\$ 3

Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Account, Integrated Waste Management Fund		Job Creation Investment Fund (0393)	Jobs-Housing Balance Improvement Account (3006)	Judicial Administration Efficiency and Modernization Fund (0556)
		Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)			
\$ 58	\$ 3,611	\$ 387	\$ 8	\$ —	\$ 229	\$ —
—	25,023	12,011	14,945	415	—	42,250
—	14,186	13,085	—	—	—	689
—	422	3,418	238	16	—	1,082
—	—	30	—	—	—	—
—	1,534	212	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 58	\$ 44,776	\$ 29,143	\$ 15,191	\$ 431	\$ 229	\$ 44,021
\$ 305	\$ 3,426	\$ 2,447	\$ 204	\$ 75	\$ —	\$ 9,605
580	1,563	2,807	194	56	17	—
—	—	202	84	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	—	—	—	—
885	4,989	5,457	482	131	17	9,605
197	13,254	11,453	3,277	2	1	15,473
—	—	1,500	—	—	—	9,824
—	—	—	—	—	—	—
—	26,533	10,733	11,432	298	211	9,119
(1,024)	—	—	—	—	—	—
(827)	39,787	23,686	14,709	300	212	34,416
\$ 58	\$ 44,776	\$ 29,143	\$ 15,191	\$ 431	\$ 229	\$ 44,021

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,909	\$ 1	\$ 4
Deposits in Surplus Money Investment Fund	—	4	148
Receivables	—	—	—
Due from Other Funds	14	—	5
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,923	\$ 5	\$ 157
LIABILITIES			
Accounts Payable	\$ 27	\$ —	\$ —
Due to Other Funds	3	35	28
Due to Other Governments	5	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	35	35	28
FUND BALANCE			
Reserved for Encumbrances	222	—	11
Reserved for Unencumbered Balances of Continuing Appropriations	1,007	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	659	—	118
Unreserved-Undesignated	—	(30)	—
Total Fund Balance (Deficit)	1,888	(30)	129
Total Liabilities and Fund Balance	\$ 1,923	\$ 5	\$ 157

Local Revenue Fund
(Continued on next page)

Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	Sale Tax Account				Sales Tax Growth Account (Continued on next page)	
		Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	
\$ 1	\$ —	\$ —	\$ 1	\$ 1	\$ —	\$ —	
651	—	—	15	174,943	—	—	
—	829	—	—	—	—	—	
9	227,769	96,263	104,979	212,997	186,699	100	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 661	\$ 228,598	\$ 96,263	\$ 104,995	\$ 387,941	\$ 186,699	\$ 100	
\$ 60	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	
—	222,496	27,944	—	387,941	—	—	
—	—	68,319	104,995	—	186,699	100	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
60	222,496	96,263	104,995	387,941	186,699	100	
81	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
520	6,102	—	—	—	—	—	
—	—	—	—	—	—	—	
601	6,102	—	—	—	—	—	
\$ 661	\$ 228,598	\$ 96,263	\$ 104,995	\$ 387,941	\$ 186,699	\$ 100	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Community Health Equity Subaccount (0356)	County Medical Services Subaccount (0359)	General Growth Subaccount (0361)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	110	—
Receivables	—	—	—
Due from Other Funds	1	10,444	152
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1	\$ 10,555	\$ 152
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	10,555	—
Due to Other Governments	1	—	152
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1	10,555	152
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	—	—
Total Liabilities and Fund Balance	\$ 1	\$ 10,555	\$ 152

* Current year activity was offset by prior year accrual reversal.

Local Revenue Fund
(Continued from previous page)

Sales Tax Growth Account
(Continued from previous page)

Indigent Health Equity Subaccount * (0355)	Mental Health Equity Subaccount * (0357)	Sales Tax Growth Account (0333)	State Hospital Mental Health Equity Subaccount * (0358)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)
\$ —	\$ —	\$ —	\$ —	\$ 1	\$ 1	\$ 1
—	—	1,990	—	15,267	123,633	2,206
—	—	—	—	—	—	—
—	—	27	—	2,350	7,648	76,631
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ 2,017	\$ —	\$ 17,618	\$ 131,282	\$ 78,838
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	2,017	—	—	123,427	10,433
—	—	—	—	17,618	7,855	68,405
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,017	—	17,618	131,282	78,838
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ 2,017	\$ —	\$ 17,618	\$ 131,282	\$ 78,838

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Long Term Management Strategy Completion Fund * (0273)	Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	2,079	420
Receivables	—	—	—
Due from Other Funds	—	139	6
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 2,219	\$ 426
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Encumbrances	—	3	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	2,216	426
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	2,219	426
Total Liabilities and Fund Balance	\$ —	\$ 2,219	\$ 426

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

Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Life and Marine Reserve Management Account (0647)	Medical Providers Interim Payment Fund (0201)	Medical Waste Management Fund (0074)	Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)
\$ 10,170	\$ 2,403	\$ 4,132	\$ —	\$ 6	\$ 20	\$ —
—	6,850	—	—	1,383	—	2,139
1	160	—	—	—	—	—
320	176	—	—	20	—	34
—	—	—	—	—	—	—
2	30	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,493	\$ 9,619	\$ 4,132	\$ —	\$ 1,409	\$ 20	\$ 2,173
\$ 8,166	\$ 2,183	\$ —	\$ —	\$ 20	\$ —	\$ —
58	46	3,696	—	97	—	323
—	—	—	—	—	—	—
1,346	2,003	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9,570	4,232	3,696	—	117	—	323
49	3,866	534	—	—	—	—
—	—	—	1,000,000	—	—	—
—	—	—	—	—	—	—
874	1,521	—	—	1,292	20	1,850
—	—	(98)	(1,000,000)	—	—	—
923	5,387	436	—	1,292	20	1,850
\$ 10,493	\$ 9,619	\$ 4,132	\$ —	\$ 1,409	\$ 20	\$ 2,173

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Mobilehome Park Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources Infrastructure Fund (0383)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 723	\$ 223	\$ 5,900
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	43	—
Due from Other Funds	310	181	—
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,033	\$ 447	\$ 5,900
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 905
Due to Other Funds	350	174	2,679
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	350	174	3,584
FUND BALANCE			
Reserved for Encumbrances	16	47	12,891
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	667	226	—
Unreserved-Undesignated	—	—	(10,575)
Total Fund Balance (Deficit)	683	273	2,316
Total Liabilities and Fund Balance	\$ 1,033	\$ 447	\$ 5,900

Northern California Veterans Cemetery Master Development Fund (0180)	Nursing Home Administrator's State License Examining Board Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund		Oil Spill Prevention and Administration Fund (0320)
				Conservation and Enforcement Services Account (0265)	Off-Highway Vehicle Trust Fund (0263)	
\$ 49	\$ 7	\$ 48	\$ 1	\$ 1	\$ 93	\$ 78
—	629	366	930	12,352	86,781	12,917
—	1	—	—	—	—	2,167
1	—	8	85	110	13,822	1,141
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 50	\$ 637	\$ 422	\$ 1,016	\$ 12,463	\$ 100,696	\$ 16,303
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,217	\$ 15
—	93	47	—	12,463	40	5,013
—	—	—	1,016	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	—	—	—	—
—	93	48	1,016	12,463	3,257	5,028
—	—	5	—	—	21,016	2,739
50	—	—	—	—	20,733	—
—	—	—	—	—	—	—
—	544	369	—	—	55,690	8,536
—	—	—	—	—	—	—
50	544	374	—	—	97,439	11,275
\$ 50	\$ 637	\$ 422	\$ 1,016	\$ 12,463	\$ 100,696	\$ 16,303

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4	\$ 1,043	\$ 20
Deposits in Surplus Money Investment Fund	55,994	—	2,838
Receivables	501	—	—
Due from Other Funds	1,088	—	39
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	20
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 57,587	\$ 1,043	\$ 2,917
LIABILITIES			
Accounts Payable	\$ 845	\$ 1,043	\$ 20
Due to Other Funds	99	—	206
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	944	1,043	226
FUND BALANCE			
Reserved for Encumbrances	1,230	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	182	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	55,413	—	2,691
Unreserved-Undesignated	—	(182)	—
Total Fund Balance (Deficit)	56,643	—	2,691
Total Liabilities and Fund Balance	\$ 57,587	\$ 1,043	\$ 2,917

Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Services Providers Committee Fund (0491)	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)
\$ —	\$ 152	\$ 163	\$ 9,059	\$ 17	\$ 412	\$ 135
52	4,755	15,349	—	—	11,173	2,007
—	—	19	1,000	20	—	—
1	70	7,890	6,401	155	191	32
—	—	—	—	—	—	—
—	—	197	—	—	3	1
—	—	—	—	—	—	—
—	—	1	—	—	—	—
\$ 53	\$ 4,977	\$ 23,619	\$ 16,460	\$ 192	\$ 11,779	\$ 2,175
\$ —	\$ —	\$ 7,796	\$ 13,695	\$ —	\$ 9	\$ 5
—	196	—	58	177	258	117
—	—	—	102	—	—	—
—	—	—	—	—	345	184
—	—	—	—	—	—	—
—	—	—	1	—	1	—
—	196	7,796	13,856	177	613	306
—	65	19,061	50	11	355	122
—	—	—	8,554	—	139	—
—	—	—	—	—	—	—
53	4,716	—	—	4	10,672	1,747
—	—	(3,238)	(6,000)	—	—	—
53	4,781	15,823	2,604	15	11,166	1,869
\$ 53	\$ 4,977	\$ 23,619	\$ 16,460	\$ 192	\$ 11,779	\$ 2,175

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Physician Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Private Investigator Fund (0769)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 56	\$ 9	\$ 77
Deposits in Surplus Money Investment Fund	1,594	5,486	1,032
Receivables	—	32	—
Due from Other Funds	67	7,804	15
Due from Other Governments	—	—	—
Prepaid Expenses	2	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,719	\$ 13,331	\$ 1,124
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 5
Due to Other Funds	68	6,962	15
Due to Other Governments	—	—	—
Advance Collections	61	—	49
Deposits	—	—	—
Other Liabilities	—	8	—
Total Liabilities	129	6,970	69
FUND BALANCE			
Reserved for Encumbrances	10	61	45
Reserved for Unencumbered Balances of Continuing Appropriations	—	6,599	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,580	—	1,010
Unreserved-Undesignated	—	(299)	—
Total Fund Balance (Deficit)	1,590	6,361	1,055
Total Liabilities and Fund Balance	\$ 1,719	\$ 13,331	\$ 1,124

Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development and Demonstration Fund (0381)
\$ 370	\$ 662	\$ 307	\$ 186	\$ 220	\$ 3,216	\$ 14
1,219	3,025	4,441	533	5,420	—	170,341
—	—	—	—	—	—	14,123
91	62	94	8	484	—	2,423
—	—	—	—	—	—	—
7	4	35	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,687	\$ 3,753	\$ 4,877	\$ 727	\$ 6,124	\$ 3,216	\$ 186,901
\$ 26	\$ 40	\$ 6	\$ —	\$ 3	\$ 18	\$ 928
160	712	944	9	177	—	336
—	—	—	—	—	—	—
162	326	686	169	307	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
348	1,078	1,636	178	487	18	1,264
35	46	207	9	460	3,198	131,758
—	—	—	—	—	—	46,163
—	—	—	—	—	—	—
1,304	2,629	3,034	540	5,177	—	7,716
—	—	—	—	—	—	—
1,339	2,675	3,241	549	5,637	3,198	185,637
\$ 1,687	\$ 3,753	\$ 4,877	\$ 727	\$ 6,124	\$ 3,216	\$ 186,901

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Hazardous Spill Prevention Account (0059)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,902	\$ 322	\$ 1
Deposits in Surplus Money Investment Fund	53,016	11,569	10
Receivables	32	8	—
Due from Other Funds	623	221	—
Due from Other Governments	1,624	—	—
Prepaid Expenses	8	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 59,205	\$ 12,120	\$ 11
LIABILITIES			
Accounts Payable	\$ 591	\$ 917	\$ —
Due to Other Funds	2	402	—
Due to Other Governments	—	—	—
Advance Collections	24,170	—	—
Deposits	—	—	—
Other Liabilities	616	—	—
Total Liabilities	25,379	1,319	—
FUND BALANCE			
Reserved for Encumbrances	2,875	3,038	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	30,951	7,763	11
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	33,826	10,801	11
Total Liabilities and Fund Balance	\$ 59,205	\$ 12,120	\$ 11

Rail Accident Prevention and Response Fund Fund (0058)	Real Estate Commissioner's Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)
\$ 1	\$ 586	\$ 2	\$ 2	\$ 1	\$ 102	\$ 13
20	19,547	660	1,576	30	11,053	329,084
—	27	1	41	—	—	38,250
—	244	9	24	—	154	4,126
—	—	—	—	—	—	—
—	707	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 21	\$ 21,111	\$ 672	\$ 1,643	\$ 31	\$ 11,309	\$ 371,473
\$ —	\$ 2,931	\$ 5	\$ 13	\$ —	\$ 72	\$ 1,844
—	371	19	13	—	21	—
—	—	—	—	—	—	—
—	—	—	81	—	9,748	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,302	24	107	—	9,841	1,844
—	380	—	315	—	575	193,871
—	—	—	—	—	—	1,097
—	—	—	—	—	—	—
21	17,429	648	1,221	31	893	174,661
—	—	—	—	—	—	—
21	17,809	648	1,536	31	1,468	369,629
\$ 21	\$ 21,111	\$ 672	\$ 1,643	\$ 31	\$ 11,309	\$ 371,473

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Residential/ Care Facilities for Persons With Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 100	\$ 337	\$ 94
Deposits in Surplus Money Investment Fund	—	—	1,090
Receivables	—	—	—
Due from Other Funds	—	1	571
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	2
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 100	\$ 338	\$ 1,757
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1
Due to Other Funds	—	—	145
Due to Other Governments	—	—	—
Advance Collections	—	—	180
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	326
FUND BALANCE			
Reserved for Encumbrances	—	—	399
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	100	338	1,032
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	100	338	1,431
Total Liabilities and Fund Balance	\$ 100	\$ 338	\$ 1,757

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

Restitution Fund (0214)	Rice Straw Demonstration Project Fund * (0489)	Rural Development Fund (0218)	Rural Economic Development Fund (0123)	Safe Drinking Water Account (0306)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)
\$ 43,354	\$ —	\$ 41	\$ —	\$ 510	\$ 430	\$ 13,553
—	—	—	1,394	—	—	—
7	—	—	107	3,369	—	—
9,022	—	—	20	—	187	—
9,040	—	—	—	—	—	—
84	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 61,507	\$ —	\$ 41	\$ 1,521	\$ 3,879	\$ 617	\$ 13,553
\$ 4,545	\$ —	\$ —	\$ —	\$ 164	\$ 43	\$ —
2,235	—	4	4	1,200	228	2,167
6,410	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13,190	—	4	4	1,364	271	2,167
1,435	—	—	2	1	7	6,411
2,545	—	—	—	—	—	—
—	—	—	—	—	—	—
44,337	—	37	1,515	2,514	339	4,975
—	—	—	—	—	—	—
48,317	—	37	1,517	2,515	346	11,386
\$ 61,507	\$ —	\$ 41	\$ 1,521	\$ 3,879	\$ 617	\$ 13,553

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 3	\$ 87
Deposits in Surplus Money Investment Fund	6	—	—
Receivables	—	—	—
Due from Other Funds	—	—	345
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 7	\$ 3	\$ 432
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 2
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	85
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	87
FUND BALANCE			
Reserved for Encumbrances	—	—	345
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	7	3	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	7	3	345
Total Liabilities and Fund Balance	\$ 7	\$ 3	\$ 432

School Building Safety Fund (0345)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)	Seismic Hazards Identification Fund (0338)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
\$ 2	\$ 1	\$ 6	\$ 3,446	\$ 91	\$ 50	\$ 1,585
—	16,769	42,418	8,358	1,635	2,223	—
—	—	—	15	—	—	—
—	295	596	147	24	390	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2	\$ 17,065	\$ 43,020	\$ 11,966	\$ 1,750	\$ 2,663	\$ 1,585
\$ —	\$ —	\$ 19	\$ 2	\$ —	\$ —	\$ 1,585
2	2,762	—	10,246	138	1	—
—	—	—	—	—	—	—
—	—	—	711	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	2,762	19	10,959	138	1	1,585
—	—	19	—	26	165	—
—	112,224	3,688	18	—	—	11,258
—	—	—	—	—	—	—
—	—	39,294	989	1,586	2,497	—
—	(97,921)	—	—	—	—	(11,258)
—	14,303	43,001	1,007	1,612	2,662	—
\$ 2	\$ 17,065	\$ 43,020	\$ 11,966	\$ 1,750	\$ 2,663	\$ 1,585

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 5	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	113	1,795	14,323
Receivables	—	—	423
Due from Other Funds	2	60	176
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 120	\$ 1,856	\$ 14,924
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 828
Due to Other Funds	—	210	26
Due to Other Governments	—	—	2
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	210	856
FUND BALANCE			
Reserved for Encumbrances	—	225	7,595
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	120	1,421	6,473
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	120	1,646	14,068
Total Liabilities and Fund Balance	\$ 120	\$ 1,856	\$ 14,924

Special Reserve Fund for Vehicle License Fee Tax Relief (3011)	Speech – Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)	State Dental Auxiliary Fund (0380)
\$ 45,184	\$ 70	\$ 2,038	\$ 697	\$ 48	\$ 4,936	\$ 129
—	164	—	13,632	4,621	32,033	982
—	—	3	—	48	1,643	—
—	77	371	194	63	500	221
—	—	—	—	—	—	—
—	—	—	19	40	532	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 45,184	\$ 311	\$ 2,412	\$ 14,542	\$ 4,820	\$ 39,644	\$ 1,332
\$ 39,179	\$ 1	\$ 223	\$ 19	\$ 160	\$ 557	\$ 7
—	30	11	910	109	30	94
—	—	—	—	—	—	—
—	64	—	869	—	3,079	77
—	—	—	—	—	—	—
—	—	—	36	—	622	—
39,179	95	234	1,834	269	4,288	178
—	—	303	180	33	777	62
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,005	216	1,875	12,528	4,518	34,579	1,092
—	—	—	—	—	—	—
6,005	216	2,178	12,708	4,551	35,356	1,154
\$ 45,184	\$ 311	\$ 2,412	\$ 14,542	\$ 4,820	\$ 39,644	\$ 1,332

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	State Dentistry Fund (0741)	State Employee Scholarship Fund (0077)	State Fire Marshal Licensing and Certification Fund (0102)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 434	\$ 356	\$ 1,874
Deposits in Surplus Money Investment Fund	9,096	—	—
Receivables	—	—	—
Due from Other Funds	790	—	—
Due from Other Governments	—	—	—
Prepaid Expenses	13	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,333	\$ 356	\$ 1,874
LIABILITIES			
Accounts Payable	\$ 21	\$ —	\$ —
Due to Other Funds	424	—	525
Due to Other Governments	—	—	—
Advance Collections	655	—	1,022
Deposits	—	—	—
Other Liabilities	—	—	51
Total Liabilities	1,100	—	1,598
FUND BALANCE			
Reserved for Encumbrances	534	—	23
Reserved for Unencumbered Balances of Continuing Appropriations	77	356	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	8,622	—	253
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	9,233	356	276
Total Liabilities and Fund Balance	\$ 10,333	\$ 356	\$ 1,874

State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Mandates Claims Fund (0360)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)	State Parks System Deferred Maintenance Account (0646)	State School Building Lease- Purchase Fund (Continued on next page)
						Revolving Loan Account (0346)
\$ 95	\$ —	\$ 835	\$ 101	\$ 2,086	\$ 9,259	\$ 4,650
2,180	2,446	—	968	56,359	—	—
—	—	—	—	212	—	—
299	25	—	51	17,271	—	73
—	—	—	—	279	—	—
1	—	—	3	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,575	\$ 2,471	\$ 835	\$ 1,123	\$ 76,207	\$ 9,259	\$ 4,723
\$ 2	\$ 105	\$ —	\$ 2	\$ 11,763	\$ —	\$ —
150	11	—	58	6,598	9,259	—
—	—	—	—	—	—	—
68	—	—	92	6,443	—	—
—	—	—	—	—	—	—
1	—	—	—	—	—	—
221	116	—	152	24,804	9,259	—
214	352	—	2	3,121	1,107	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,140	2,003	835	969	48,282	—	4,723
—	—	—	—	—	(1,107)	—
2,354	2,355	835	971	51,403	—	4,723
\$ 2,575	\$ 2,471	\$ 835	\$ 1,123	\$ 76,207	\$ 9,259	\$ 4,723

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

State School Building Lease-Purchase Fund (Continued from previous page)		
State School Building Lease-Purchase Fund (0344)	Tidelands Oil Revenue Account (0341)	State School Fund (0342)

ASSETS

Cash in State Treasury and Agency Accounts	\$ 4,286	\$ 684	\$ 1
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due from Other Funds	38	—	623,105
Due from Other Governments	51	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,375	\$ 684	\$ 623,106

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ 14,499
Due to Other Funds	38	—	67,946
Due to Other Governments	—	—	535,939
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	38	—	618,384

FUND BALANCE

Reserved for Encumbrances	124	63	—
Reserved for Unencumbered Balances of Continuing Appropriations	447	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,766	621	4,722
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,337	684	4,722
Total Liabilities and Fund Balance	\$ 4,375	\$ 684	\$ 623,106

						Teacher Credentials Fund (Continued on next page)
Strong-Motion Instrumentation Special Fund (0398)	Structural Pest Control Device Fund (0645)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund (0407)
\$ 114	\$ —	\$ 18	\$ 315	\$ 8	\$ 2,358	\$ 234
9,257	938	632	3,726	695	—	3,826
—	—	—	—	—	—	111
1,229	14	8	290	9	—	2,030
7	—	—	—	—	—	—
—	—	—	12	—	—	193
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,607	\$ 952	\$ 658	\$ 4,343	\$ 712	\$ 2,358	\$ 6,394
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,187
614	—	10	156	37	1,027	597
—	—	—	—	—	—	1,305
—	—	—	160	—	—	—
—	—	—	—	—	—	—
—	—	—	1	—	—	—
614	—	10	317	37	1,027	3,089
1,303	—	285	181	—	431	1,447
—	—	—	—	1,000	—	297
—	—	—	—	—	—	—
8,690	952	363	3,845	—	—	1,561
—	—	—	—	(325)	900	—
9,993	952	648	4,026	675	1,331	3,305
\$ 10,607	\$ 952	\$ 658	\$ 4,343	\$ 712	\$ 2,358	\$ 6,394

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Teacher Credentials Fund (Continued from previous page)		
	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 139	\$ —
Deposits in Surplus Money Investment Fund	2,495	—	82
Receivables	—	—	—
Due from Other Funds	468	2,275	3
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,963	\$ 2,414	\$ 85
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	41	1,174	2
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	41	1,174	2
FUND BALANCE			
Reserved for Encumbrances	1,276	—	2
Reserved for Unencumbered Balances of Continuing Appropriations	700	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	946	1,240	81
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,922	1,240	83
Total Liabilities and Fund Balance	\$ 2,963	\$ 2,414	\$ 85

Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund (3028)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)
\$ 448	\$ 304,971	\$ 1,271,344	\$ 1	\$ 5,200	\$ 49	\$ 9,509
—	—	—	93	—	428	—
—	—	—	—	—	—	—
—	582	2,108	1	—	45	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	13,500	—	—	—	—
—	—	—	—	—	—	—
\$ 448	\$ 305,553	\$ 1,286,952	\$ 95	\$ 5,200	\$ 522	\$ 9,509
\$ —	\$ 20,549	\$ 15,823	\$ —	\$ —	\$ —	\$ 9,494
129	205,507	17,275	38	3,691	14	6
—	812	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	20	—
129	226,868	33,098	38	3,691	34	9,500
7	5,543	775,557	—	—	57	—
145	9,531	802,081	63	5,200	—	9
—	—	—	—	—	—	—
167	63,611	—	—	—	431	—
—	—	(323,784)	(6)	(3,691)	—	—
319	78,685	1,253,854	57	1,509	488	9
\$ 448	\$ 305,553	\$ 1,286,952	\$ 95	\$ 5,200	\$ 522	\$ 9,509

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,248	\$ 2	\$ 1
Deposits in Surplus Money Investment Fund	—	1,086	81,643
Receivables	—	—	61,765
Due from Other Funds	1,514	52	781
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,762	\$ 1,140	\$ 144,190
LIABILITIES			
Accounts Payable	\$ 176	\$ 32	\$ 2,720
Due to Other Funds	20	3	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	196	35	2,720
FUND BALANCE			
Reserved for Encumbrances	1,527	1	4,426
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,039	1,104	137,044
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,566	1,105	141,470
Total Liabilities and Fund Balance	\$ 3,762	\$ 1,140	\$ 144,190

Underage Pregnancy Prevention Fund (0807)	Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)
\$ 1	\$ 40	\$ 2	\$ 599	\$ 3,357	\$ —	\$ 139
—	181,000	162,964	—	112,429	755	1,165
—	52,185	—	—	—	—	—
—	6,982	2,214	—	10,445	19	63
—	—	—	—	—	—	—
—	—	—	—	571	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1	\$ 240,207	\$ 165,180	\$ 599	\$ 126,802	\$ 774	\$ 1,370
\$ —	\$ 243	\$ 4,454	\$ —	\$ 544	\$ 157	\$ 1
—	6,202	25	—	5,824	—	140
—	6	—	—	—	—	—
—	—	—	—	679	—	77
—	—	—	—	—	—	—
—	—	—	—	2	—	1
—	6,451	4,479	—	7,049	157	219
—	134,282	45	—	11,543	—	24
—	—	—	600	125	—	—
—	—	—	—	—	—	—
1	99,474	160,656	—	108,085	617	1,127
—	—	—	(1)	—	—	—
1	233,756	160,701	599	119,753	617	1,151
\$ 1	\$ 240,207	\$ 165,180	\$ 599	\$ 126,802	\$ 774	\$ 1,370

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

		Vocational Nurse and Psychiatric Technician Examiners Fund	
	Victim-Witness Assistance Fund (0425)	Psychiatric Technicians Account (0780)	Vocational Nurse Examiners Fund (0779)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 136	\$ 305
Deposits in Surplus Money Investment Fund	14,956	1,054	2,526
Receivables	—	—	—
Due from Other Funds	1,523	117	81
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	2
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,479	\$ 1,307	\$ 2,914
LIABILITIES			
Accounts Payable	\$ 323	\$ —	\$ 3
Due to Other Funds	54	73	299
Due to Other Governments	—	—	—
Advance Collections	—	101	288
Deposits	—	—	—
Other Liabilities	—	1	1
Total Liabilities	377	175	591
FUND BALANCE			
Reserved for Encumbrances	10,335	50	24
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	5,767	1,082	2,299
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	16,102	1,132	2,323
Total Liabilities and Fund Balance	\$ 16,479	\$ 1,307	\$ 2,914

Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)
		Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)			
\$ 205	\$ 407	\$ —	\$ 1	\$ 304	\$ 325	\$ 4
7,853	—	1,699	27,830	—	—	3,131
197	—	—	—	—	—	3
115	—	17	392	—	—	354
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,370	\$ 407	\$ 1,716	\$ 28,223	\$ 304	\$ 325	\$ 3,492
\$ —	\$ 2	\$ —	\$ 73	\$ —	\$ —	\$ —
3,624	9	—	79	—	14	18
—	—	—	—	—	—	—
1,432	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,056	11	—	152	—	14	18
270	1	102	134	—	78	809
—	—	—	24,950	—	—	—
—	—	—	—	—	—	—
3,044	395	1,614	2,987	304	233	2,665
—	—	—	—	—	—	—
3,314	396	1,716	28,071	304	311	3,474
\$ 8,370	\$ 407	\$ 1,716	\$ 28,223	\$ 304	\$ 325	\$ 3,492

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Workers' Compensation Managed Care Fund (0132)	Workplace Health and Safety Revolving Fund (0222)
	<u> </u>	<u> </u>
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 1	\$ 222
Deposits in Surplus Money Investment Fund	443	3,830
Receivables	—	302
Due from Other Funds	58	328
Due from Other Governments	—	—
Prepaid Expenses	—	—
Advances and Loans Receivable	—	—
Other Assets	—	—
Total Assets	<u>\$ 502</u>	<u>\$ 4,682</u>
LIABILITIES		
Accounts Payable	\$ —	\$ —
Due to Other Funds	—	170
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
Other Liabilities	—	—
Total Liabilities	<u>—</u>	<u>170</u>
FUND BALANCE		
Reserved for Encumbrances	39	333
Reserved for Unencumbered Balances of Continuing Appropriations	—	—
Other Reserves	—	—
Contingency Reserve for Economic Uncertainties	463	4,179
Unreserved-Undesignated	—	—
Total Fund Balance (Deficit)	<u>502</u>	<u>4,512</u>
Total Liabilities and Fund Balance	<u>\$ 502</u>	<u>\$ 4,682</u>

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

Youth Pilot Program Fund * (0287)	<u>Total</u>
\$ —	\$ 2,082,589
—	4,152,358
—	453,916
—	1,962,283
—	11,591
—	11,755
—	17,001
—	46
<u>\$ —</u>	<u>\$ 8,691,539</u>

\$ —	\$ 457,094
—	1,576,055
—	1,072,866
—	88,874
—	387
—	11,112
<u>—</u>	<u>3,206,388</u>

—	1,851,676
—	2,325,905
—	33,948
—	2,765,827
—	(1,492,205)
<u>—</u>	<u>5,485,151</u>
<u>\$ —</u>	<u>\$ 8,691,539</u>

(Concluded)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 2,056	\$ 6,917	\$ 2,051
ADDITIONS			
Revenues	(1)	10,858	1,818
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1)	—
Other Additions	—	—	—
Total Additions	(1)	10,857	1,818
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	9,080	1,733
Local Assistance	(228)	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(228)	9,080	1,733
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(238)	(27)	2
Total Deductions	(466)	9,053	1,735
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 2,521	\$ 8,721	\$ 2,134

Agricultural Biomass Utilization Account (3021)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)
\$ 2,000	\$ 39	\$ 15,451	\$ 478	\$ 531	\$ (209)	\$ (121)
—	(1)	16,213	624	2,209	301	122
—	—	—	—	—	—	—
—	—	(1)	—	69	4	—
—	—	—	—	—	—	—
—	(1)	16,212	624	2,278	305	122
1,534	—	16,420	704	369	304	—
—	—	—	—	—	—	—
—	—	217	—	—	—	—
1,534	—	16,637	704	369	304	—
—	—	—	—	—	—	—
—	—	—	(11)	—	(213)	—
1,534	—	16,637	693	369	91	—
\$ 466	\$ 38	\$ 15,026	\$ 409	\$ 2,440	\$ 5	\$ 1

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund (0196)	Attorney General False Claims Act Fund (0378)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 109	\$ 8,471	\$ 18,246
ADDITIONS			
Revenues	53	290	1,967
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	2	—	(431)
Other Additions	—	—	—
Total Additions	55	290	1,536
DEDUCTIONS			
Appropriation Expenditures			
State Operations	587	—	7,500
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	587	—	7,500
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(532)	—	(5)
Total Deductions	55	—	7,495
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 109	\$ 8,761	\$ 12,287

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

Baldwin Hills Conservancy Fund * (3014)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)
\$ —	\$ 8,988	\$ 2,775	\$ 784	\$ 18,445	\$ 1,576	\$ 3,772
—	3,697	1,156	953	15,092	3,282	—
—	—	—	—	—	—	—
—	—	15	—	(2)	—	—
—	—	—	—	—	—	—
—	<u>3,697</u>	<u>1,171</u>	<u>953</u>	<u>15,090</u>	<u>3,282</u>	—
—	4,559	681	842	14,035	2,916	442
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	<u>4,559</u>	<u>681</u>	<u>842</u>	<u>14,035</u>	<u>2,916</u>	<u>442</u>
—	—	—	—	—	—	—
—	(80)	15	(5)	(244)	(159)	45
—	<u>4,479</u>	<u>696</u>	<u>837</u>	<u>13,791</u>	<u>2,757</u>	<u>487</u>
\$ —	\$ 8,206	\$ 3,250	\$ 900	\$ 19,744	\$ 2,101	\$ 3,285

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	California Beach and Coastal Enhancement Account (0371)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,386	\$ 167	\$ 171,787
ADDITIONS			
Revenues	1,035	48	487,690
Transfers from Other Funds	—	57	—
Prior Year Revenue Adjustments	—	(5)	17,227
Other Additions	—	—	—
Total Additions	1,035	100	504,917
DEDUCTIONS			
Appropriation Expenditures			
State Operations	379	16	416,566
Local Assistance	283	—	—
Capital Outlay	170	—	—
Total Appropriation Expenditures	832	16	416,566
Transfers to Other Funds	—	—	55,495
Adjustments to Prior Year Appropriation Expenditures	(8)	—	(963)
Total Deductions	824	16	471,098
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,597	\$ 251	\$ 205,606

California Beverage Container Recycling Fund			California Board of Architectural Examiners Fund (0706)	California Board of Architectural Examiners-Landscape Architects Fund (0757)	California Children and Families Trust Fund (Continued on next page)	
Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)			Administration Account (0638)	California Children and Families Trust Fund (0623)
\$ 21,849	\$ 443	\$ 15,527	\$ 2,373	\$ 1,258	\$ 11,951	\$ —
11,176	339	12,543	3,039	733	403	625,909
27,862	—	27,576	—	—	5,994	—
(131)	30	(554)	—	—	—	647
—	—	—	—	—	—	—
38,907	369	39,565	3,039	733	6,397	626,556
35,840	—	41,692	2,591	564	3,567	959
—	—	—	—	—	—	—
—	—	—	—	—	—	—
35,840	—	41,692	2,591	564	3,567	959
—	—	—	—	—	—	625,598
—	—	—	(23)	(17)	—	(1)
35,840	—	41,692	2,568	547	3,567	626,556
\$ 24,916	\$ 812	\$ 13,400	\$ 2,844	\$ 1,444	\$ 14,781	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 50,443	\$ 98,888	\$ 73,448
ADDITIONS			
Revenues	1,666	1,671	2,611
Transfers from Other Funds	17,983	479,559	30,222
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	19,649	481,230	32,833
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	18,775	493,424	12,096
Capital Outlay	—	—	—
Total Appropriation Expenditures	18,775	493,424	12,096
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	18,775	493,424	12,096
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 51,317	\$ 86,694	\$ 94,185

California Children and Families 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)				
\$ 74,292	\$ 52,975	\$ 30,430	\$ —	\$ 4,505	\$ 3,456	\$ 16,461
2,428	1,975	1,035	53	2,108	946	32,516
35,967	17,983	11,989	—	—	—	125
—	—	—	—	(9)	—	523
—	—	—	—	—	—	—
38,395	19,958	13,024	53	2,099	946	33,164
—	—	—	—	1,383	860	21,681
51,147	4,557	7,151	26	—	—	2,326
—	—	—	—	—	—	1,298
51,147	4,557	7,151	26	1,383	860	25,305
—	—	—	—	—	—	3,890
—	—	—	—	(1)	9	(2,166)
51,147	4,557	7,151	26	1,382	869	27,029
\$ 61,540	\$ 68,376	\$ 36,303	\$ 27	\$ 5,222	\$ 3,533	\$ 22,596

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(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)		
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 47	\$ 525	\$ 2,526
ADDITIONS			
Revenues	902	1,009	1,209
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(153)	26
Other Additions	—	—	—
Total Additions	902	856	1,235
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,315	1,339
Local Assistance	934	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	934	1,315	1,339
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	15	115
Total Deductions	934	1,330	1,454
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 15	\$ 51	\$ 2,307

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 National Guard Military Museum Fund (0220)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
\$ 11,110	\$ 36	\$ —	\$ —	\$ 5	\$ —	\$ 19,490
14,288	1	42,562	1,236,469	—	178,075	32,431
—	—	—	—	—	—	—
307	—	—	—	—	—	(525)
—	—	—	—	—	—	2
14,595	1	42,562	1,236,469	—	178,075	31,908
17,310	—	28,261	756,868	—	1,749	17,566
—	—	—	—	—	—	2,711
—	—	—	—	—	—	—
17,310	—	28,261	756,868	—	1,749	20,277
—	—	—	35,500	—	—	333
(294)	—	—	—	—	—	(1,323)
17,016	—	28,261	792,368	—	1,749	19,287
\$ 8,689	\$ 37	\$ 14,301	\$ 444,101	\$ 5	\$ 176,326	\$ 32,111

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 27,632	\$ 1,039	\$ 8,425
ADDITIONS			
Revenues	22,257	161	8,299
Transfers from Other Funds	—	13,200	—
Prior Year Revenue Adjustments	637	—	(291)
Other Additions	—	—	—
Total Additions	22,894	13,361	8,008
DEDUCTIONS			
Appropriation Expenditures			
State Operations	10,121	264	7,757
Local Assistance	13,865	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	23,986	264	7,757
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(144)	—	240
Total Deductions	23,842	264	7,997
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 26,684	\$ 14,136	\$ 8,436

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

Cancer Research Fund (0589)	Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Cigarette and Tobacco Products Surtax Fund (Continued on next page) Cigarette and Tobacco Products Surtax Fund (0230)
\$ 24,729	\$ 964	\$ —	\$ 419	\$ 1,050	\$ 19,942	\$ —
(1)	2,066	—	1,126	1,950	14,913	332,999
—	—	—	—	—	—	—
—	—	—	—	—	(231)	1,068
—	—	—	—	—	—	—
(1)	2,066	—	1,126	1,950	14,682	334,067
14,372	991	—	979	675	5,394	1,545
—	—	—	—	1,178	6,790	—
—	—	—	—	—	—	—
14,372	991	—	979	1,853	12,184	1,545
—	730	—	—	—	—	332,522
(328)	(105)	—	7	(135)	(1,933)	—
14,044	1,616	—	986	1,718	10,251	334,067
\$ 10,684	\$ 1,414	\$ —	\$ 559	\$ 1,282	\$ 24,373	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 78,830	\$ 1,129	\$ 288
ADDITIONS			
Revenues	3,558	298	81
Transfers from Other Funds	82,404	116,383	33,252
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	85,962	116,681	33,333
DEDUCTIONS			
Appropriation Expenditures			
State Operations	9,697	331	—
Local Assistance	99,572	71,105	6,372
Capital Outlay	—	—	—
Total Appropriation Expenditures	109,269	71,436	6,372
Transfers to Other Funds	—	48,693	27,920
Adjustments to Prior Year Appropriation Expenditures	(1,118)	(80)	7
Total Deductions	108,151	120,049	34,299
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 56,641	\$ (2,239)	\$ (678)

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

Cigarette and Tobacco Products Surtax Fund (Continued from previous page)							Coastal Access Account, State Coastal Conservancy Fund (0593)
Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account * (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund * (0296)		
\$ 4,157	\$ 10,643	\$ 26,515	\$ —	\$ (1,245)	\$ —		\$ 1,637
21	2,325	1,309	—	3,703	—		608
16,626	20,626	83,130	—	—	—		—
—	—	—	—	161	—		—
—	—	—	—	—	—		—
16,647	22,951	84,439	—	3,864	—		608
17,535	24,698	2,704	—	4,977	—		—
845	—	57,465	—	—	—		—
734	—	—	—	—	—		182
19,114	24,698	60,169	—	4,977	—		182
—	—	35,015	—	—	—		—
(274)	(31)	(1,110)	—	(51)	—		—
18,840	24,667	94,074	—	4,926	—		182
\$ 1,964	\$ 8,927	\$ 16,880	\$ —	\$ (2,307)	\$ —		\$ 2,063

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Commerce Marketing Fund (0145)	Competitive Technology Fund (0173)	Conservatorship Registry Fund (0195)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 168	\$ 27	\$ 13
ADDITIONS			
Revenues	58	1	45
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(2)	—	—
Other Additions	—	—	—
Total Additions	56	1	45
DEDUCTIONS			
Appropriation Expenditures			
State Operations	76	—	46
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	76	—	46
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(1)
Total Deductions	76	—	45
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 148	\$ 28	\$ 13

Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
	Certification Account (0166)	Consumer Affairs Fund (0702)				
\$ 296	\$ 295	\$ 6,412	\$ 15,922	\$ 995	\$ 26,878	\$ 6,958
57	768	60	35,159	840	44,101	12,092
—	—	—	—	—	730	—
—	—	—	1	—	—	2
—	—	—	—	—	—	—
57	768	60	35,160	840	44,831	12,094
—	781	920	37,397	863	49,206	1,830
—	—	—	—	—	—	16,702
—	—	—	—	—	—	—
—	781	920	37,397	863	49,206	18,532
—	—	—	—	—	—	—
—	5	(67)	(222)	—	(659)	(77)
—	786	853	37,175	863	48,547	18,455
\$ 353	\$ 277	\$ 5,619	\$ 13,907	\$ 972	\$ 23,162	\$ 597

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 74	\$ 1,564	\$ 1,901
ADDITIONS			
Revenues	110	931	3,536
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(25)	—	—
Other Additions	—	—	—
Total Additions	85	931	3,536
DEDUCTIONS			
Appropriation Expenditures			
State Operations	93	675	2,579
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	93	675	2,579
Transfers to Other Funds	—	200	—
Adjustments to Prior Year Appropriation Expenditures	—	(11)	(11)
Total Deductions	93	864	2,568
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 66	\$ 1,631	\$ 2,869

Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Department of Agriculture Fund			Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)
		Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)		
\$ —	\$ 7	\$ 74	\$ 167	\$ 45,314	\$ 412	\$ 928
—	3	2	242	61,173	360	29
426	—	—	—	23,338	—	10
—	—	—	(68)	1,323	(3)	—
—	—	2	—	407	—	—
426	3	4	174	86,241	357	39
426	—	—	156	65,216	301	—
—	281	—	—	20,307	—	—
—	—	—	—	—	—	—
426	281	—	156	85,523	301	—
—	—	—	—	—	—	—
—	(95)	—	—	(431)	—	190
426	186	—	156	85,092	301	190
\$ —	\$ (176)	\$ 78	\$ 185	\$ 46,463	\$ 468	\$ 777

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Department of Pesticide Regulation Fund		Developmental Disabilities Program Development Fund
	Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)	Fund (0172)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 14,612	\$ 1,371	\$ 167
ADDITIONS			
Revenues	33,614	37	2,379
Transfers from Other Funds	—	1,757	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	33,614	1,794	2,379
DEDUCTIONS			
Appropriation Expenditures			
State Operations	28,038	2,342	246
Local Assistance	10,158	—	1,800
Capital Outlay	—	—	—
Total Appropriation Expenditures	38,196	2,342	2,046
Transfers to Other Funds	1,757	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,208)	(21)	(910)
Total Deductions	38,745	2,321	1,136
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 9,481	\$ 844	\$ 1,410

Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)	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)
\$ 186	\$ 101	\$ 241	\$ 2,736	\$ 448	\$ 1,073	\$ 603
192	—	179	924	1,961	(1)	39,430
—	—	—	—	—	5,000	—
16	—	—	91	(1)	—	5
—	—	—	—	—	—	—
208	—	179	1,015	1,960	4,999	39,435
216	—	226	521	1,031	324	986
—	90	—	—	—	2,992	—
—	—	—	—	—	—	—
216	90	226	521	1,031	3,316	986
—	—	—	—	—	—	38,329
—	—	—	(37)	(7)	(989)	(1)
216	90	226	484	1,024	2,327	39,314
\$ 178	\$ 11	\$ 194	\$ 3,267	\$ 1,384	\$ 3,745	\$ 724

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,762	\$ —	\$ 100
ADDITIONS			
Revenues	936	1,565	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	145	—	—
Other Additions	—	—	—
Total Additions	1,081	1,565	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,454	603	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,454	603	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(6)	—	—
Total Deductions	1,448	603	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,395	\$ 962	\$ 100

Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)
\$ 500	\$ 5,574	\$ 103	\$ 1,419	\$ 339	\$ 196	\$ 297
—	—	—	1,685	18	902	270
1,000	—	—	—	374	—	—
—	—	—	—	—	(5)	1
—	—	—	—	—	—	—
1,000	—	—	1,685	392	897	271
1,000	—	48	1,672	6	809	192
—	8,531	—	—	333	—	—
—	—	—	—	—	—	—
1,000	8,531	48	1,672	339	809	192
—	—	—	—	—	—	—
500	(2,957)	1	(28)	—	—	3
1,500	5,574	49	1,644	339	809	195
\$ —	\$ —	\$ 54	\$ 1,460	\$ 392	\$ 284	\$ 373

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Account (0189)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,142	\$ 27,095	\$ 17
ADDITIONS			
Revenues	11,075	90,152	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	7,544	—
Other Additions	—	—	—
Total Additions	11,075	97,696	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	9,834	42,899	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	9,834	42,899	—
Transfers to Other Funds	1,383	46,891	—
Adjustments to Prior Year Appropriation Expenditures	—	(402)	—
Total Deductions	11,217	89,388	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,000	\$ 35,403	\$ 17

Energy and Resources Fund		Energy Resources Surcharge Fund (0186)	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)
Energy and Resources Fund (0188)	Resources Account (0190)					
\$ 885	\$ 314	\$ —	\$ 30,668	\$ 1,059	\$ 408	\$ 177
418	—	44,853	1,091	99	1,438	1,730
—	—	—	10,000	—	—	—
302	—	(835)	—	16	4	707
—	—	—	—	—	—	—
720	—	44,018	11,091	115	1,442	2,437
—	—	—	124	4	2,611	1,730
—	—	—	15,368	—	—	—
—	—	—	—	—	—	—
—	—	—	15,492	4	2,611	1,730
1,298	—	13,413	—	—	—	—
—	—	—	(6,883)	—	(151)	(65)
1,298	—	13,413	8,609	4	2,460	1,665
\$ 307	\$ 314	\$ 30,605	\$ 33,150	\$ 1,170	\$ (610)	\$ 949

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 8,879	\$ 2,243	\$ 4,020
ADDITIONS			
Revenues	394	2,437	27,854
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(9)	—
Other Additions	—	—	—
Total Additions	394	2,428	27,854
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	2,434	11,534
Local Assistance	789	—	20,006
Capital Outlay	—	613	—
Total Appropriation Expenditures	789	3,047	31,540
Transfers to Other Funds	—	—	246
Adjustments to Prior Year Appropriation Expenditures	—	(439)	(9)
Total Deductions	789	2,608	31,777
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 8,484	\$ 2,063	\$ 97

Fish and Game Preservation Fund (Continued on next page)						
Fair and Exposition Fund Satellite Wagering Account (0192)	Family Law Trust Fund (0587)	Film California First Fund (3005)	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ 777	\$ 5,233	\$ 10,042	\$ 10,390	\$ 4,097	\$ 3,259	\$ 33,109
12,762	1,995	—	13,569	—	114	81,499
—	—	—	—	—	—	817
—	511	—	—	—	—	(241)
—	—	—	—	—	—	—
<u>12,762</u>	<u>2,506</u>	<u>—</u>	<u>13,569</u>	<u>—</u>	<u>114</u>	<u>82,075</u>
372	1,325	—	15,458	1,463	163	86,622
13,110	—	7,235	—	—	—	—
—	—	—	—	—	—	1,050
<u>13,482</u>	<u>1,325</u>	<u>7,235</u>	<u>15,458</u>	<u>1,463</u>	<u>163</u>	<u>87,672</u>
—	—	—	—	—	—	—
—	—	—	(306)	—	(3)	6,154
<u>13,482</u>	<u>1,325</u>	<u>7,235</u>	<u>15,152</u>	<u>1,463</u>	<u>160</u>	<u>93,826</u>
<u>\$ 57</u>	<u>\$ 6,414</u>	<u>\$ 2,807</u>	<u>\$ 8,807</u>	<u>\$ 2,634</u>	<u>\$ 3,213</u>	<u>\$ 21,358</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Fish and Game Preservation Fund (Continued from previous page)		
	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 11,169	\$ 2,095	\$ 137
ADDITIONS			
Revenues	2,285	544	95
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(236)	—	—
Other Additions	—	—	—
Total Additions	2,049	544	95
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,637	—	—
Local Assistance	24	—	—
Capital Outlay	40	—	—
Total Appropriation Expenditures	3,701	—	—
Transfers to Other Funds	—	—	99
Adjustments to Prior Year Appropriation Expenditures	66	—	—
Total Deductions	3,767	—	99
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 9,451	\$ 2,639	\$ 133

Food Safety Fund (0177)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Control Fund (0567)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)
\$ 1,620	\$ 529	\$ 5,079	\$ (779)	\$ 30,511	\$ 18,453	\$ 606
3,892	—	4,738	1,114	152,174	49,091	679
—	—	—	—	—	—	—
(3)	—	(94)	31	29,215	2,478	—
—	—	—	—	—	—	—
<u>3,889</u>	<u>—</u>	<u>4,644</u>	<u>1,145</u>	<u>181,389</u>	<u>51,569</u>	<u>679</u>
4,056	(1,344)	6,170	1,408	114,882	53,785	817
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>4,056</u>	<u>(1,344)</u>	<u>6,170</u>	<u>1,408</u>	<u>114,882</u>	<u>53,785</u>	<u>817</u>
—	—	—	583	—	—	—
(44)	(9)	373	(6)	—	(1,110)	—
<u>4,012</u>	<u>(1,353)</u>	<u>6,543</u>	<u>1,985</u>	<u>114,882</u>	<u>52,675</u>	<u>817</u>
<u>\$ 1,497</u>	<u>\$ 1,882</u>	<u>\$ 3,180</u>	<u>\$ (1,619)</u>	<u>\$ 97,018</u>	<u>\$ 17,347</u>	<u>\$ 468</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Golden Bear State Pharmacy Assistance Program Rebate Fund (3029)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ 96	\$ 57,824
ADDITIONS			
Revenues	—	137	4
Transfers from Other Funds	1,000	—	18,584
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,000	137	18,588
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	114	348
Local Assistance	—	—	1,066
Capital Outlay	—	—	34,254
Total Appropriation Expenditures	—	114	35,668
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	2	(11,836)
Total Deductions	—	116	23,832
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,000	\$ 117	\$ 52,580

Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Statistics Special Fund (0099)	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)
\$ 120	\$ 3,645	\$ 791	\$ 107,271	\$ 2,133	\$ 5,913	\$ 2,695
188	12,409	590	24,455	1,277	20,227	42
—	—	—	5,000	—	—	8,686
—	559	—	5	—	(350)	—
—	—	—	—	—	—	—
188	12,968	590	29,460	1,277	19,877	8,728
185	12,293	576	31,915	—	20,485	11,809
—	300	—	—	—	—	—
—	—	—	—	—	—	—
185	12,593	576	31,915	—	20,485	11,809
—	—	—	94,000	—	—	—
—	(170)	10	8,162	—	318	(623)
185	12,423	586	134,077	—	20,803	11,186
\$ 123	\$ 4,190	\$ 795	\$ 2,654	\$ 3,410	\$ 4,987	\$ 237

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Industrial Development Fund (0215)	Industrial Medicine Fund (0079)	Industrial Relations Construction Industry Enforcement Fund (0216)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 874	\$ 5,195	\$ (8)
ADDITIONS			
Revenues	110	795	50
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	19	2
Other Additions	—	—	—
Total Additions	110	814	52
DEDUCTIONS			
Appropriation Expenditures			
State Operations	342	1,478	43
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	342	1,478	43
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(7)	—
Total Deductions	342	1,471	43
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 642	\$ 4,538	\$ 1

Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Account, Integrated Waste Management Fund		Job Creation Investment Fund (0393)	Jobs-Housing Balance Improvement Account (3006)	Judicial Administration Efficiency and Modernization Fund (0556)
		Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)			
\$ 841	\$ 44,755	\$ 21,501	\$ 16,282	\$ 2,302	\$ 100,000	\$ 14,960
120	147,767	51,978	2,323	53	—	1,730
—	—	—	—	—	—	—
8	(3,485)	438	1	—	—	3,039
—	—	100	4,145	—	—	—
128	144,282	52,516	6,469	53	—	4,769
2,164	124,287	41,188	5,256	220	106	—
—	27,434	4,962	3,038	1,836	—	(15,325)
—	—	—	—	—	—	—
2,164	151,721	46,150	8,294	2,056	106	(15,325)
—	—	5,000	—	—	99,682	—
(368)	(2,471)	(819)	(252)	(1)	—	638
1,796	149,250	50,331	8,042	2,055	99,788	(14,687)
\$ (827)	\$ 39,787	\$ 23,686	\$ 14,709	\$ 300	\$ 212	\$ 34,416

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,725	\$ —	\$ 122
ADDITIONS			
Revenues	821	14	329
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	14	—	—
Other Additions	—	—	—
Total Additions	835	14	329
DEDUCTIONS			
Appropriation Expenditures			
State Operations	55	—	324
Local Assistance	—	—	—
Capital Outlay	616	—	—
Total Appropriation Expenditures	671	—	324
Transfers to Other Funds	—	44	—
Adjustments to Prior Year Appropriation Expenditures	1	—	(2)
Total Deductions	672	44	322
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,888	\$ (30)	\$ 129

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

Local Revenue Fund (Continued on next page)							Sales Tax Growth Account (Continued on next page)
Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	Sales Tax Account				Caseload Subaccount * (0354)	
		Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)		
\$ 571	\$ 11,928	\$ —	\$ —	\$ —	\$ —	\$ —	
872	457,801	—	—	4,376	—	—	
—	2,500,613	408,379	836,059	2,224,711	986,414	—	
—	6,639	—	—	—	—	—	
—	—	—	—	—	—	—	
872	2,965,053	408,379	836,059	2,229,087	986,414	—	
72	415	—	—	—	—	—	
774	(585,060)	408,379	836,059	—	986,414	—	
—	—	—	—	—	—	—	
846	(584,645)	408,379	836,059	—	986,414	—	
—	3,555,524	—	—	2,229,087	—	—	
(4)	—	—	—	—	—	—	
842	2,970,879	408,379	836,059	2,229,087	986,414	—	
\$ 601	\$ 6,102	\$ —	\$ —	\$ —	\$ —	\$ —	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Community Health Equity Subaccount (0356)	County Medical Services Subaccount (0359)	General Growth Subaccount (0361)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	67	—
Transfers from Other Funds	(5)	10,433	40
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	(5)	10,500	40
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	(5)	10,500	40
Capital Outlay	—	—	—
Total Appropriation Expenditures	(5)	10,500	40
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	(5)	10,500	40
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ —	\$ —

* Current year activity was fully accrued in the prior year.

Local Revenue Fund
(Continued from previous page)

Sales Tax Growth Account
(Continued from previous page)

Indigent Heath Equity Subaccount * (0355)	Mental Heath Equity Subaccount * (0357)	Sales Tax Growth Account (0333)	State Hospital Mental Health Equity Subaccount * (0358)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 13,392	\$ —
—	—	1,798	—	28,072	3,580	2,003
—	—	(1,764)	—	—	1,330,814	76,602
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	34	—	28,072	1,334,394	78,605
—	—	—	—	—	—	—
—	—	—	—	28,072	1,271,184	68,172
—	—	—	—	—	—	—
—	—	—	—	28,072	1,271,184	68,172
—	—	34	—	—	76,602	10,433
—	—	—	—	—	—	—
—	—	34	—	28,072	1,347,786	78,605
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Long Term Management Strategy Completion Fund (0273)	Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1	\$ 1,778	\$ 412
ADDITIONS			
Revenues	(1)	1,040	14
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	82	—
Other Additions	—	—	—
Total Additions	(1)	1,122	14
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	687	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	687	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(6)	—
Total Deductions	—	681	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ 2,219	\$ 426

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

Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Life and Marine Reserve Management Account (0647)	Medical Providers Interim Payment Fund * (0201)	Medical Waste Management Fund (0074)	Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)
\$ 1,341	\$ 5,876	\$ —	\$ —	\$ 450	\$ 20	\$ 896
1,230	31,796	2,200	—	1,801	—	2,496
40,000	—	—	—	—	—	—
—	(74)	—	—	1	—	575
—	—	—	—	—	—	—
41,230	31,722	2,200	—	1,802	—	3,071
795	32,361	1,733	—	969	—	2,117
40,919	—	—	—	—	—	—
—	—	—	—	—	—	—
41,714	32,361	1,733	—	969	—	2,117
—	—	—	—	—	—	—
(66)	(150)	31	—	(9)	—	—
41,648	32,211	1,764	—	960	—	2,117
\$ 923	\$ 5,387	\$ 436	\$ —	\$ 1,292	\$ 20	\$ 1,850

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Mobilehome Parks Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources Infrastructure Fund (0383)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,003	\$ 210	\$ 731
ADDITIONS			
Revenues	4,216	1,172	7,433
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(9)	—
Other Additions	—	—	—
Total Additions	4,216	1,163	7,433
DEDUCTIONS			
Appropriation Expenditures			
State Operations	4,614	1,105	2,000
Local Assistance	—	—	2,249
Capital Outlay	—	—	591
Total Appropriation Expenditures	4,614	1,105	4,840
Transfers to Other Funds	—	—	1,279
Adjustments to Prior Year Appropriation Expenditures	(78)	(5)	(271)
Total Deductions	4,536	1,100	5,848
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 683	\$ 273	\$ 2,316

Northern California Veterans Cemetery Master Development Fund (0180)	Nursing Home Administrator's State License Examining Board Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund		Oil Spill Prevention and Administration Fund (0320)
				Conservation and Enforcement Services Account (0265)	Off-Highway Vehicle Trust Fund (0263)	
\$ 50	\$ 479	\$ 598	\$ —	\$ —	\$ 88,323	\$ 11,513
—	389	124	1,485	267	7,553	20,542
—	—	—	4	12,196	37,232	—
—	—	—	—	—	186	130
—	—	—	—	—	—	—
—	389	124	1,489	12,463	44,971	20,672
—	376	356	—	—	15,931	19,687
—	—	—	1,489	—	14,642	134
—	—	—	—	—	6,685	—
—	376	356	1,489	—	37,258	19,821
—	—	—	—	12,463	—	—
—	(52)	(8)	—	—	(1,403)	1,089
—	324	348	1,489	12,463	35,855	20,910
\$ 50	\$ 544	\$ 374	\$ —	\$ —	\$ 97,439	\$ 11,275

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 57,815	\$ —	\$ 2,728
ADDITIONS			
Revenues	2,941	2	864
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(457)	—	(2)
Other Additions	—	—	—
Total Additions	2,484	2	862
DEDUCTIONS			
Appropriation Expenditures			
State Operations	5,306	2	896
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	5,306	2	896
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,650)	—	3
Total Deductions	3,656	2	899
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 56,643	\$ —	\$ 2,691

Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Services Providers Committee Fund (0491)	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)
\$ 52	\$ —	\$ 37,532	\$ 135	\$ 916	\$ 12,612	\$ 1,668
1	5,287	37,859	3,300	55	5,558	2,197
—	—	—	63,184	—	—	—
—	—	59	—	—	2	—
—	—	—	—	—	—	—
1	5,287	37,918	66,484	55	5,560	2,197
—	506	33,405	838	963	7,043	1,999
—	—	28,723	63,243	—	—	—
—	—	—	—	—	—	—
—	506	62,128	64,081	963	7,043	1,999
—	—	—	—	—	—	—
—	—	(2,501)	(66)	(7)	(37)	(3)
—	506	59,627	64,015	956	7,006	1,996
\$ 53	\$ 4,781	\$ 15,823	\$ 2,604	\$ 15	\$ 11,166	\$ 1,869

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Physician Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Private Investigator Fund (0769)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,766	\$ 2,284	\$ 847
ADDITIONS			
Revenues	656	6,137	768
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	1	24	1
Other Additions	—	—	—
Total Additions	657	6,161	769
DEDUCTIONS			
Appropriation Expenditures			
State Operations	837	2,084	561
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	837	2,084	561
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	—	—
Total Deductions	833	2,084	561
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,590	\$ 6,361	\$ 1,055

Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development and Demonstration Fund (0381)
\$ 2,479	\$ 1,790	\$ 4,446	\$ 457	\$ 4,634	\$ 10,341	\$ 161,204
4,358	5,753	6,570	138	3,561	—	67,583
—	—	—	—	—	—	—
—	1	(3)	20	—	—	—
—	—	—	—	—	—	—
<u>4,358</u>	<u>5,754</u>	<u>6,567</u>	<u>158</u>	<u>3,561</u>	<u>—</u>	<u>67,583</u>
5,546	4,882	7,961	65	2,603	—	44,771
—	—	—	—	—	6,802	—
—	—	—	—	—	—	—
<u>5,546</u>	<u>4,882</u>	<u>7,961</u>	<u>65</u>	<u>2,603</u>	<u>6,802</u>	<u>44,771</u>
—	—	—	—	—	—	—
(48)	(13)	(189)	1	(45)	341	(1,621)
<u>5,498</u>	<u>4,869</u>	<u>7,772</u>	<u>66</u>	<u>2,558</u>	<u>7,143</u>	<u>43,150</u>
<u>\$ 1,339</u>	<u>\$ 2,675</u>	<u>\$ 3,241</u>	<u>\$ 549</u>	<u>\$ 5,637</u>	<u>\$ 3,198</u>	<u>\$ 185,637</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Hazardous Spill Prevention Account (0059)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 26,553	\$ 12,967	\$ 10
ADDITIONS			
Revenues	28,827	12,360	1
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(201)	(6)	—
Other Additions	—	—	—
Total Additions	28,626	12,354	1
DEDUCTIONS			
Appropriation Expenditures			
State Operations	21,353	14,774	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	21,353	14,774	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(254)	—
Total Deductions	21,353	14,520	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 33,826	\$ 10,801	\$ 11

Rail Accident Prevention and Response Fund (0058)	Real Estate Commissioner's Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)
\$ 2	\$ 16,010	\$ 582	\$ 1,885	\$ 26	\$ 954	\$ 217,595
19	31,657	234	752	5	1,405	220,056
—	—	—	—	—	—	—
—	(42)	—	(78)	—	82	—
—	—	—	8	—	—	—
19	31,615	234	682	5	1,487	220,056
—	29,878	168	1,057	—	973	64,752
—	—	—	—	—	—	3,278
—	—	—	—	—	—	—
—	29,878	168	1,057	—	973	68,030
—	—	—	—	—	—	—
—	(62)	—	(26)	—	—	(8)
—	29,816	168	1,031	—	973	68,022
\$ 21	\$ 17,809	\$ 648	\$ 1,536	\$ 31	\$ 1,468	\$ 369,629

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Residential/ Care Facilities for Persons With Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 88	\$ 285	\$ 1,839
ADDITIONS			
Revenues	12	53	1,884
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	12	53	1,884
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	2,213
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	—	2,213
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	79
Total Deductions	—	—	2,292
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 100	\$ 338	\$ 1,431

Restitution Fund (0214)	Rice Straw Demonstration Project Fund (0489)	Rural Development Fund (0218)	Rural Economic Development Fund (0123)	Safe Drinking Water Account (0306)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)
\$ 79,043	\$ 903	\$ 23	\$ 1,225	\$ 3,157	\$ 354	\$ 7,212
110,811	—	(1)	132	6,798	125	7,999
—	—	—	—	—	1,877	—
236	—	—	—	511	—	—
—	—	—	198	—	—	—
111,047	—	(1)	330	7,309	2,002	7,999
138,134	912	(15)	39	8,029	2,148	3,815
2,880	—	—	—	—	—	—
—	—	—	—	—	—	—
141,014	912	(15)	39	8,029	2,148	3,815
—	—	—	—	—	—	—
759	(9)	—	(1)	(78)	(138)	10
141,773	903	(15)	38	7,951	2,010	3,825
\$ 48,317	\$ —	\$ 37	\$ 1,517	\$ 2,515	\$ 346	\$ 11,386

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	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)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ 3	\$ 348
ADDITIONS			
Revenues	829	—	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	829	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	822	—	—
Local Assistance	—	—	—
Capital Outlay	—	—	3
Total Appropriation Expenditures	822	—	3
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	822	—	3
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 7	\$ 3	\$ 345

School Building Safety Fund (0345)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)	Seismic Hazards Identification Fund (0338)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
\$ —	\$ 91,556	\$ 37,080	\$ 1,007	\$ 1,413	\$ 1,614	\$ (11,797)
—	1,352	5,980	34,867	2,063	3,194	14
—	—	—	—	—	—	—
—	—	—	—	—	17	—
2	—	—	—	—	—	—
2	1,352	5,980	34,867	2,063	3,211	14
—	—	—	32,333	1,864	2,154	(11,258)
—	(29,395)	—	—	—	—	—
—	—	59	—	—	—	—
—	(29,395)	59	32,333	1,864	2,154	(11,258)
2	108,000	—	2,488	—	—	—
—	—	—	46	—	9	(525)
2	78,605	59	34,867	1,864	2,163	(11,783)
\$ —	\$ 14,303	\$ 43,001	\$ 1,007	\$ 1,612	\$ 2,662	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 101	\$ 2,749	\$ 14,908
ADDITIONS			
Revenues	170	1,282	996
Transfers from Other Funds	—	—	5,000
Prior Year Revenue Adjustments	—	(4)	(195)
Other Additions	—	—	70
Total Additions	170	1,278	5,871
DEDUCTIONS			
Appropriation Expenditures			
State Operations	51	1,199	6,710
Local Assistance	—	1,204	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	51	2,403	6,710
Transfers to Other Funds	100	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(22)	1
Total Deductions	151	2,381	6,711
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 120	\$ 1,646	\$ 14,068

Special Reserve Fund for Vehicle License Fee Tax Relief (3011)	Speech – Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)	State Dental Auxiliary Fund (0380)
\$ 1,165,000	\$ 284	\$ 2,225	\$ 12,489	\$ 4,668	\$ 27,403	\$ 1,309
6,005	511	—	10,828	2,304	33,275	1,384
—	—	—	—	—	—	—
—	—	—	—	(288)	(584)	—
—	—	—	—	—	—	—
6,005	511	—	10,828	2,016	32,691	1,384
—	581	47	10,630	2,130	24,835	1,635
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	581	47	10,630	2,130	24,835	1,635
1,165,000	—	—	—	—	—	—
—	(2)	—	(21)	3	(97)	(96)
1,165,000	579	47	10,609	2,133	24,738	1,539
\$ 6,005	\$ 216	\$ 2,178	\$ 12,708	\$ 4,551	\$ 35,356	\$ 1,154

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	State Dentistry Fund (0741)	State Employee Scholarship Fund (0077)	State Fire Marshal Licensing and Certification Fund (0102)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 7,408	\$ 263	\$ (336)
ADDITIONS			
Revenues	8,203	—	1,764
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	25
Other Additions	—	—	—
Total Additions	8,203	—	1,789
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6,457	(93)	1,190
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,457	(93)	1,190
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(79)	—	(13)
Total Deductions	6,378	(93)	1,177
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 9,233	\$ 356	\$ 276

State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Mandates Claims Fund (0360)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)	State Parks System Deferred Maintenance Account (0646)	State School Building Lease- Purchase Fund (Continued on next page)
						Revolving Loan Account (0346)
\$ 2,101	\$ 2,472	\$ 835	\$ 1,069	\$ 47,239	\$ —	\$ 6,909
1,290	1,573	—	1,003	44,472	10,000	—
—	—	—	—	15,049	—	—
—	—	—	—	1,612	—	(415)
—	—	—	—	—	—	—
1,290	1,573	—	1,003	61,133	10,000	(415)
1,039	161	—	1,109	59,418	1,821	—
—	1,588	—	—	—	—	—
—	—	—	—	—	—	—
1,039	1,749	—	1,109	59,418	1,821	—
—	—	—	—	(69)	8,179	1,771
(2)	(59)	—	(8)	(2,380)	—	—
1,037	1,690	—	1,101	56,969	10,000	1,771
\$ 2,354	\$ 2,355	\$ 835	\$ 971	\$ 51,403	\$ —	\$ 4,723

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	State School Building Lease-Purchase Fund (Continued from previous page)		
	State School Building Lease-Purchase Fund (0344)	Tidelands Oil Revenue Account (0341)	State School Fund (0342)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 4,509	\$ 903	\$ 1,742
ADDITIONS			
Revenues	—	—	6,519
Transfers from Other Funds	2,496	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,496	—	6,519
DEDUCTIONS			
Appropriation Expenditures			
State Operations	571	—	—
Local Assistance	2,097	219	3,539
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,668	219	3,539
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	2,668	219	3,539
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 4,337	\$ 684	\$ 4,722

						Teacher Credentials Fund (Continued on next page)
Strong-Motion Instrumentation Special Fund (0398)	Structural Pest Control Device Fund (0645)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund (0407)
\$ 8,067	\$ 776	\$ 477	\$ 4,119	\$ 602	\$ 636	\$ 5,379
5,084	264	270	2,939	122	—	11,232
50	—	—	—	—	—	—
—	—	—	—	—	—	681
—	—	—	—	—	—	—
5,134	264	270	2,939	122	—	11,913
3,229	88	98	3,065	49	2,428	14,432
—	—	—	—	—	(2,977)	—
—	—	—	—	—	—	—
3,229	88	98	3,065	49	(549)	14,432
—	—	—	—	—	—	—
(21)	—	1	(33)	—	(146)	(445)
3,208	88	99	3,032	49	(695)	13,987
\$ 9,993	\$ 952	\$ 648	\$ 4,026	\$ 675	\$ 1,331	\$ 3,305

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Teacher Credentials Fund (Continued from previous page)		
	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 4,811	\$ 1,761	\$ 131
ADDITIONS			
Revenues	8,350	2,275	25
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(64)	—	—
Other Additions	—	—	—
Total Additions	8,286	2,275	25
DEDUCTIONS			
Appropriation Expenditures			
State Operations	10,663	2,778	77
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	10,663	2,778	77
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(488)	18	(4)
Total Deductions	10,175	2,796	73
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 2,922	\$ 1,240	\$ 83

Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund (3028)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)
\$ 414	\$ —	\$ 1,513,878	\$ 109	\$ —	\$ 516	\$ —
220	401,992	—	3	—	1,802	—
—	250,000	182,108	200	—	—	—
—	—	—	—	—	(20)	—
—	—	—	—	—	—	—
220	651,992	182,108	203	—	1,782	—
316	34,435	2,403	255	—	1,796	271
—	288,872	147,009	—	(1,509)	—	(280)
—	—	54,720	—	—	—	—
316	323,307	204,132	255	(1,509)	1,796	(9)
—	250,000	238,000	—	—	16	—
(1)	—	—	—	—	(2)	—
315	573,307	442,132	255	(1,509)	1,810	(9)
\$ 319	\$ 78,685	\$ 1,253,854	\$ 57	\$ 1,509	\$ 488	\$ 9

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 2,356	\$ 1,259	\$ 61,292
ADDITIONS			
Revenues	2,010	740	74,810
Transfers from Other Funds	—	—	17,728
Prior Year Revenue Adjustments	—	—	45,985
Other Additions	—	—	—
Total Additions	2,010	740	138,523
DEDUCTIONS			
Appropriation Expenditures			
State Operations	98	964	—
Local Assistance	705	—	58,345
Capital Outlay	—	—	—
Total Appropriation Expenditures	803	964	58,345
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3)	(70)	—
Total Deductions	800	894	58,345
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 3,566	\$ 1,105	\$ 141,470

Underage Pregnancy Prevention Fund (0807)	Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Vehicle Inspection and Repair Fund (0421)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)
\$ 1	\$ 234,222	\$ —	\$ 599	\$ 99,341	\$ 489	\$ 1,564
—	209,187	327,592	—	123,091	467	1,417
—	—	—	—	—	—	—
—	2,565	—	—	(254)	—	—
—	—	—	—	—	—	—
—	211,752	327,592	—	122,837	467	1,417
—	233,588	166,891	—	102,390	25	1,820
—	—	—	—	—	314	—
—	—	—	—	—	—	—
—	233,588	166,891	—	102,390	339	1,820
—	5,000	—	—	—	—	—
—	(26,370)	—	—	35	—	10
—	212,218	166,891	—	102,425	339	1,830
\$ 1	\$ 233,756	\$ 160,701	\$ 599	\$ 119,753	\$ 617	\$ 1,151

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

		Vocational Nurse and Psychiatric Technician Examiners Fund	
	Victim-Witness Assistance Fund (0425)	Psychiatric Technicians Account (0780)	Vocational Nurse Examiners Fund (0779)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 19,442	\$ 863	\$ 2,070
ADDITIONS			
Revenues	12,783	1,311	4,380
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	2	—	—
Other Additions	—	—	—
Total Additions	12,785	1,311	4,380
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,443	1,071	4,117
Local Assistance	15,207	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	16,650	1,071	4,117
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(525)	(29)	10
Total Deductions	16,125	1,042	4,127
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 16,102	\$ 1,132	\$ 2,323

Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)
		Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)			
\$ 4,006	\$ 360	\$ 1,213	\$ 26,756	\$ 310	\$ 634	\$ 4,064
15,234	180	792	2,260	—	343	18,827
—	—	—	—	—	—	—
247	—	314	337	—	(3)	(24)
—	—	—	—	—	—	—
15,481	180	1,106	2,597	—	340	18,803
16,449	145	—	786	6	257	19,425
—	—	—	—	—	—	—
—	—	603	551	—	—	—
16,449	145	603	1,337	6	257	19,425
—	—	—	—	—	429	—
(276)	(1)	—	(55)	—	(23)	(32)
16,173	144	603	1,282	6	663	19,393
\$ 3,314	\$ 396	\$ 1,716	\$ 28,071	\$ 304	\$ 311	\$ 3,474

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Workers' Compensation Managed Care Fund (0132)	Workplace Health and Safety Revolving Fund (0222)
	<u> </u>	<u> </u>
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 277	\$ 3,473
ADDITIONS		
Revenues	289	2,453
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	—	70
Other Additions	—	—
Total Additions	<u>289</u>	<u>2,523</u>
DEDUCTIONS		
Appropriation Expenditures		
State Operations	63	1,534
Local Assistance	—	—
Capital Outlay	—	—
Total Appropriation Expenditures	<u>63</u>	<u>1,534</u>
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	1	(50)
Total Deductions	<u>64</u>	<u>1,484</u>
FUND BALANCE (DEFICIT), JUNE 30, 2002	<u>\$ 502</u>	<u>\$ 4,512</u>

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

Youth Pilot Program Fund * (0287)	<u>Total</u>
\$ —	\$ 5,954,127
—	6,738,010
—	10,097,080
—	117,184
—	4,934
<u>—</u>	<u>16,957,208</u>
—	3,592,280
—	4,665,257
<u>—</u>	<u>102,386</u>
<u>—</u>	<u>8,359,923</u>
—	9,132,959
<u>—</u>	<u>(66,698)</u>
<u>—</u>	<u>17,426,184</u>
<u>\$ —</u>	<u>\$ 5,485,151</u>

(Concluded)

Nongovernmental Cost Funds

Bond Funds

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2002
(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Bond Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	6,708	—	605
Receivables	—	—	—	—
Due from Other Funds	—	—	—	12
Due from Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	695	1,102
Bonds Authorized and Unissued	2,600,000	—	1,900	347,200
Total Assets	\$ 2,600,000	\$ 6,708	\$ 2,595	\$ 348,919
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	—	21	—	135
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	—	685
Total Liabilities	—	21	—	820
FUND BALANCE				
Reserved for Encumbrances	—	—	—	89
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	6,729	7	350,000
Unreserved-Undesignated	2,600,000	(42)	2,588	(1,990)
Total Fund Balance (Deficit)	2,600,000	6,687	2,595	348,099
Total Liabilities and Fund Balance	\$ 2,600,000	\$ 6,708	\$ 2,595	\$ 348,919

California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	County Correctional Facility Capital Expenditure Fund of 1986 (0711)
\$ 1	\$ 1	\$ 3,653	\$ 143,379	\$ —	\$ 1	\$ —
4,785	5,027	334	—	401	630	—
—	—	—	—	—	—	—
—	72	—	—	—	—	—
96	42	—	—	260	—	—
—	5,431	—	347,833	—	—	—
2,500	2,000	14,980	—	—	—	—
\$ 7,382	\$ 12,573	\$ 18,967	\$ 491,212	\$ 661	\$ 631	\$ —
\$ —	\$ —	\$ 6	\$ 16	\$ —	\$ —	\$ —
—	235	58	14	260	—	—
—	—	—	—	—	—	—
—	4,857	5,590	147,366	—	—	—
—	5,092	5,654	147,396	260	—	—
1,845	—	1,403	452	105	288	—
7,449	7,598	12,327	343,367	139	6,629	4,123
(1,912)	(117)	(417)	(3)	157	(6,286)	(4,123)
7,382	7,481	13,313	343,816	401	631	—
\$ 7,382	\$ 12,573	\$ 18,967	\$ 491,212	\$ 661	\$ 631	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund (0710)	Higher Education Capital Outlay Bond Fund of 1988 (0785)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	23,137	564	2,034	5
Receivables	—	—	—	—
Due from Other Funds	567	8	14	—
Due from Other Governments	—	—	—	—
Commercial Paper Authorized	83,051	—	—	3,444
Bonds Authorized and Unissued	—	3,000	—	7,000
Total Assets	\$ 106,756	\$ 3,573	\$ 2,049	\$ 10,449
LIABILITIES				
Accounts Payable	\$ 234	\$ 1	\$ —	\$ 7
Due to Other Funds	256	10	14	349
Due to Other Governments	—	—	—	—
PMIA Loans Payable	36,455	1,300	—	—
Total Liabilities	36,945	1,311	14	356
FUND BALANCE				
Reserved for Encumbrances	39,127	1,284	197	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	8,369	860	1,838	(329)
Unreserved-Undesignated	22,315	118	—	10,422
Total Fund Balance (Deficit)	69,811	2,262	2,035	10,093
Total Liabilities and Fund Balance	\$ 106,756	\$ 3,573	\$ 2,049	\$ 10,449

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

Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Home Building and Rehabilitation Fund (0714)	Lake Tahoe Acquisitions Fund (0720)	New Prison Construction Fund * (0723)
\$ —	\$ 1	\$ 3	\$ 720	\$ 1	\$ 1	\$ —
1,109	6,313	14,850	358,311	32,737	80	—
—	—	—	87	—	—	—
—	33	181	3,704	—	—	—
—	—	—	73	—	—	—
2,139	10,464	37,587	457,940	—	—	—
—	—	8,700	818,000	—	—	—
\$ 3,248	\$ 16,811	\$ 61,321	\$ 1,638,835	\$ 32,738	\$ 81	\$ —
\$ 2	\$ 4	\$ 276	\$ 126,515	\$ —	\$ —	\$ —
79	121	188	22,128	49	—	—
—	—	—	—	—	—	—
1,028	5,241	17,318	406,804	—	—	—
1,109	5,366	17,782	555,447	49	—	—
—	2,812	2,682	355,176	—	39	—
241	156	3,257	478,007	32,740	81	—
1,898	8,477	37,600	250,205	(51)	(39)	—
2,139	11,445	43,539	1,083,388	32,689	81	—
\$ 3,248	\$ 16,811	\$ 61,321	\$ 1,638,835	\$ 32,738	\$ 81	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Prison Construction Fund of 1986 (0746)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	141	2	11,940	1,054
Receivables	—	—	—	—
Due from Other Funds	—	—	172	—
Due from Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	11,130	—
Bonds Authorized and Unissued	—	200	—	1,500
Total Assets	\$ 142	\$ 202	\$ 23,242	\$ 2,554
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 127
Due to Other Funds	—	—	—	—
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	11,130	—
Total Liabilities	—	—	11,130	127
FUND BALANCE				
Reserved for Encumbrances	—	—	11,893	793
Reserved for Unencumbered				
Balances of Continuing Appropriations	109	—	701	185
Unreserved-Undesignated	33	202	(482)	1,449
Total Fund Balance (Deficit)	142	202	12,112	2,427
Total Liabilities and Fund Balance	\$ 142	\$ 202	\$ 23,242	\$ 2,554

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

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

Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
\$ 1	\$ —	\$ 419	\$ —	\$ —	\$ —	\$ —
1,080	3,000	—	—	—	—	—
—	—	—	—	—	—	—
—	52	—	—	68,495	6,622	678
—	—	—	—	—	—	19
3,860	2,647	—	—	—	—	—
8,400	4,000	—	—	—	—	—
\$ 13,341	\$ 9,699	\$ 419	\$ —	\$ 68,495	\$ 6,622	\$ 697
\$ —	\$ 419	\$ —	\$ —	\$ —	\$ 425	\$ 50
—	2	—	—	68,495	9	394
—	—	—	—	—	18	—
—	2,420	—	—	—	—	—
—	2,841	—	—	68,495	452	444
—	466	—	371,825	—	6,170	253
89	—	—	—	377,922	418	24,032
13,252	6,392	419	(371,825)	(377,922)	(418)	(24,032)
13,341	6,858	419	—	—	6,170	253
\$ 13,341	\$ 9,699	\$ 419	\$ —	\$ 68,495	\$ 6,622	\$ 697

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Lake Tahoe Water Quality Subaccount (0443)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due from Other Funds	—	18,071	12,815	25
Due from Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Total Assets	\$ —	\$ 18,071	\$ 12,815	\$ 25
LIABILITIES				
Accounts Payable	\$ 13	\$ —	\$ —	\$ —
Due to Other Funds	572	1	35	23
Due to Other Governments	59	—	—	—
PMIA Loans Payable	—	—	—	—
Total Liabilities	644	1	35	23
FUND BALANCE				
Reserved for Encumbrances	840	18,070	12,780	2
Reserved for Unencumbered				
Balances of Continuing Appropriations	10,000	16,836	19,964	29,447
Unreserved-Undesignated	(11,484)	(16,836)	(19,964)	(29,447)
Total Fund Balance (Deficit)	(644)	18,070	12,780	2
Total Liabilities and Fund Balance	\$ —	\$ 18,071	\$ 12,815	\$ 25

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

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

Delta Improvement Account (Continued on next page)						
Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	Delta Recreation Subaccount * (0414)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
16,790	—	—	—	—	—	—
—	—	—	—	—	15	—
2,342	—	—	741	2	1,005	—
10	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 19,142	\$ —	\$ —	\$ 741	\$ 2	\$ 1,020	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 169	\$ —
—	—	—	22	2	217	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	22	2	386	—
1,973	22,399	—	40	—	15,028	—
157,895	221	1,660	82,746	44,736	55,000	—
(140,726)	(22,620)	(1,660)	(82,067)	(44,736)	(69,394)	—
19,142	—	—	719	—	634	—
\$ 19,142	\$ —	\$ —	\$ 741	\$ 2	\$ 1,020	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	South Delta Barriers Subaccount (0413)	Flood Control and Prevention Account (0547)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 4	\$ —
Deposits in Surplus Money Investment Fund	—	—	88,236	—
Receivables	—	—	—	—
Due from Other Funds	—	—	1,390	709
Due from Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	93,383	—
Bonds Authorized and Unissued	—	—	511,800	—
Total Assets	\$ —	\$ —	\$ 694,813	\$ 709
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	—	—	22,898	825
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	92,225	—
Total Liabilities	—	—	115,123	825
FUND BALANCE				
Reserved for Encumbrances	—	—	—	63
Reserved for Unencumbered				
Balances of Continuing Appropriations	11,000	4,987	581,645	9,513
Unreserved-Undesignated	(11,000)	(4,987)	(1,955)	(9,692)
Total Fund Balance (Deficit)	—	—	579,690	(116)
Total Liabilities and Fund Balance	\$ —	\$ —	\$ 694,813	\$ 709

Safe, Clean, Reliable Water Supply Fund (Continued from previous page)					Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued on next page)	
Water Supply Reliability Account					Clean Water and Water Recycling Account (Continued on next page)	
Local Projects Subaccount (0543)	River Parkway Subaccount (0545)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)	Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
25	5	514	2	1,082	18,438	4,178
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 25	\$ 5	\$ 514	\$ 2	\$ 1,082	\$ 18,438	\$ 4,178
\$ —	\$ 317	\$ —	\$ 287	\$ —	\$ 201	\$ 3
44	—	365	11	1,082	26	38
—	—	—	—	—	—	—
—	—	—	—	—	—	—
44	317	365	298	1,082	227	41
14,124	—	3,243	7,238	—	18,211	4,137
24,999	—	25,000	24,695	54,576	51,780	37,867
(39,142)	(312)	(28,094)	(32,229)	(54,576)	(51,780)	(37,867)
(19)	(312)	149	(296)	—	18,211	4,137
\$ 25	\$ 5	\$ 514	\$ 2	\$ 1,082	\$ 18,438	\$ 4,178

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Clean Water and Water Recycling Account (Continued from previous page)			
	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount (6006)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due from Other Funds	—	6,167	125	—
Due from Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Total Assets	\$ —	\$ 6,167	\$ 125	\$ —
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	—	5	125	—
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	—	—
Total Liabilities	—	5	125	—
FUND BALANCE				
Reserved for Encumbrances	—	6,162	—	32,095
Reserved for Unencumbered				
Balances of Continuing Appropriations	29,903	55,271	—	45,000
Unreserved-Undesignated	(29,903)	(55,271)	—	(77,095)
Total Fund Balance (Deficit)	—	6,162	—	—
Total Liabilities and Fund Balance	\$ —	\$ 6,167	\$ 125	\$ —

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

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

Flood Protection Account						
Floodplain Mapping Subaccount (6003)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	San Lorenzo River Flood Control Subaccount * (6009)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
213	631	37	—	62	70	263
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 213	\$ 631	\$ 37	\$ —	\$ 62	\$ 70	\$ 263
\$ 72	\$ —	\$ 122	\$ —	\$ —	\$ 14	\$ 116
213	631	598	—	94	13	320
—	—	—	—	—	—	—
—	—	—	—	—	—	—
285	631	720	—	94	27	436
1,194	—	5,042	—	1,245	11,001	2,881
—	228,891	7,476	—	12,178	—	2,497
(1,266)	(228,891)	(13,201)	—	(13,455)	(10,958)	(5,551)
(72)	—	(683)	—	(32)	43	(173)
\$ 213	\$ 631	\$ 37	\$ —	\$ 62	\$ 70	\$ 263

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Coastal Watershed Salmon Habitat Subaccount (6018)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 5	\$ 349	\$ —	\$ —
Deposits in Surplus Money Investment Fund	290,906	—	—	—
Receivables	—	—	—	—
Due from Other Funds	2,303	41	48	2,826
Due from Other Governments	—	1	—	—
Commercial Paper Authorized	121,759	—	—	—
Bonds Authorized and Unissued	1,633,300	—	—	—
Total Assets	\$ 2,048,273	\$ 391	\$ 48	\$ 2,826
LIABILITIES				
Accounts Payable	\$ —	\$ 1	\$ —	\$ 123
Due to Other Funds	280,479	104	191	6
Due to Other Governments	—	—	—	—
PMIA Loans Payable	318,262	—	—	—
Total Liabilities	598,741	105	191	129
FUND BALANCE				
Reserved for Encumbrances	1,181	33,806	6,311	2,697
Reserved for Unencumbered				
Balances of Continuing Appropriations	1,453,885	—	—	10,448
Unreserved-Undesignated	(5,534)	(33,520)	(6,454)	(10,448)
Total Fund Balance (Deficit)	1,449,532	286	(143)	2,697
Total Liabilities and Fund Balance	\$ 2,048,273	\$ 391	\$ 48	\$ 2,826

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 Waste Management Subaccount (6026)	Conjunctive Use Subaccount (6025)
\$ 19	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	217,171	—	228,220	8,224	188	7
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 19	\$ 217,171	\$ —	\$ 228,220	\$ 8,224	\$ 188	\$ 7
\$ 167	\$ 116	\$ 19	\$ —	\$ 197	\$ 13	\$ —
—	73	—	228,220	84	213	7
—	34	—	—	—	—	—
—	—	—	—	—	—	—
167	223	19	228,220	281	226	7
31,621	216,948	4,556	—	7,943	3,162	100,005
19,072	3,050	—	186,788	27,836	—	—
(50,841)	(3,050)	(4,575)	(186,788)	(27,836)	(3,200)	(100,005)
(148)	216,948	(19)	—	7,943	(38)	—
\$ 19	\$ 217,171	\$ —	\$ 228,220	\$ 8,224	\$ 188	\$ 7

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2002
(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)			
Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)

ASSETS

Cash in State Treasury and Agency Accounts	\$	—	\$	—	\$	5	\$	—
Deposits in Surplus Money Investment Fund		—		—		143,792		262,325
Receivables		—		—		—		—
Due from Other Funds		1		195		7,557		4,171
Due from Other Governments		—		—		—		—
Commercial Paper Authorized		—		—		163,879		492,865
Bonds Authorized and Unissued		—		—		1,513,000		—
Total Assets	\$	1	\$	195	\$	1,828,233	\$	759,361

LIABILITIES

Accounts Payable	\$	2,883	\$	—	\$	7,536	\$	3,411
Due to Other Funds		2,598		195		7,340		48,451
Due to Other Governments		—		—		803		—
PMIA Loans Payable		—		—		163,788		252,831
Total Liabilities		5,481		195		179,467		304,693

FUND BALANCE

Reserved for Encumbrances		104,649		—		551,264		268,731
Reserved for Unencumbered								
Balances of Continuing Appropriations		—		562,920		724,271		186,410
Unreserved-Undesignated		(110,129)		(562,920)		373,231		(473)
Total Fund Balance (Deficit)		(5,480)		—		1,648,766		454,668
Total Liabilities and Fund Balance	\$	1	\$	195	\$	1,828,233	\$	759,361

						State School Building Lease-Purchase Fund (Continued on next page)
Senior Center Bond Act Fund (0729)	State Beach, Park, Recreational, and Historical Facilities Fund of 1974 (0733)	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 Aid Fund (0739)	Bond Proceeds Account (0743)
\$ 8	\$ 865	\$ 1	\$ 373	\$ 315	\$ 35,203	\$ 1
—	—	1,547	46,033	—	—	1,366
—	—	—	—	—	—	—
—	—	4	439	—	—	—
—	—	—	259	—	1,289	19
—	—	—	—	—	—	—
—	—	—	—	900	—	—
\$ 8	\$ 865	\$ 1,552	\$ 47,104	\$ 1,215	\$ 36,492	\$ 1,386
\$ —	\$ —	\$ 3	\$ —	\$ 55	\$ 74	\$ —
—	—	—	145	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3	145	55	74	—
—	887	934	1,178	846	20,551	—
32	—	—	45,472	31	12,927	—
(24)	(22)	615	309	283	2,940	1,386
8	865	1,549	46,959	1,160	36,418	1,386
\$ 8	\$ 865	\$ 1,552	\$ 47,104	\$ 1,215	\$ 36,492	\$ 1,386

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Account of November 1990 (0708)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3	\$ 70	\$ 620	\$ 2
Deposits in Surplus Money Investment Fund	727	2,757	2,888	6,107
Receivables	—	—	—	—
Due from Other Funds	73	33	33	33
Due from Other Governments	110	56	6	205
Commercial Paper Authorized	—	3,716	4,756	3,413
Bonds Authorized and Unissued	—	—	—	—
Total Assets	\$ 913	\$ 6,632	\$ 8,303	\$ 9,760
LIABILITIES				
Accounts Payable	\$ 73	\$ —	\$ —	\$ —
Due to Other Funds	—	22	12	2
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	2,181	2,090	3,001
Total Liabilities	73	2,203	2,102	3,003
FUND BALANCE				
Reserved for Encumbrances	173	2,990	2,887	3,968
Reserved for Unencumbered				
Balances of Continuing Appropriations	131	3,727	971	19,458
Unreserved-Undesignated	536	(2,288)	2,343	(16,669)
Total Fund Balance (Deficit)	840	4,429	6,201	6,757
Total Liabilities and Fund Balance	\$ 913	\$ 6,632	\$ 8,303	\$ 9,760

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

School Facilities Bond Account of June 1992 (0745)	School Facilities Bond Account of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State Urban and Coastal Park Fund (0742)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)
\$ 583	\$ 2	\$ 799	\$ 16,158	\$ —	\$ —	\$ —
6,534	5,065	22,876	349,041	27	—	—
—	—	—	—	—	—	—
112	43	351	6,938	—	—	—
40	1,135	2,807	699	—	—	—
23,995	10,263	72,266	505,449	—	—	—
—	—	—	—	—	50,000	200,000
\$ 31,264	\$ 16,508	\$ 99,099	\$ 878,285	\$ 27	\$ 50,000	\$ 200,000
\$ 2,628	\$ 1,991	\$ 102	\$ 21,647	\$ —	\$ —	\$ —
78	3	219	1,527	—	—	—
—	—	—	—	—	—	—
5,767	5,001	16,194	—	—	—	—
8,473	6,995	16,515	23,174	—	—	—
19,380	7,029	42,863	355,223	—	—	—
5,353	3,084	38,987	510,153	—	—	—
(1,942)	(600)	734	(10,265)	27	50,000	200,000
22,791	9,513	82,584	855,111	27	50,000	200,000
\$ 31,264	\$ 16,508	\$ 99,099	\$ 878,285	\$ 27	\$ 50,000	\$ 200,000

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ —	\$ 203,572
Deposits in Surplus Money Investment Fund	2,718	3,919	1,728,501
Receivables	—	—	102
Due from Other Funds	—	64	628,597
Due from Other Governments	459	—	7,585
Commercial Paper Authorized	—	11,531	2,474,598
Bonds Authorized and Unissued	27,600	3,000	7,758,980
Total Assets	\$ 30,779	\$ 18,514	\$ 12,801,935
LIABILITIES			
Accounts Payable	\$ —	\$ 149	\$ 170,584
Due to Other Funds	799	63	691,808
Due to Other Governments	—	—	914
PMIA Loans Payable	—	3,646	1,505,180
Total Liabilities	799	3,858	2,368,486
FUND BALANCE			
Reserved for Encumbrances	13,580	6,780	2,786,810
Reserved for Unencumbered			
Balances of Continuing Appropriations	6,427	97	7,114,357
Unreserved-Undesignated	9,973	7,779	532,282
Total Fund Balance (Deficit)	29,980	14,656	10,433,449
Total Liabilities and Fund Balance	\$ 30,779	\$ 18,514	\$ 12,801,935

(Concluded)

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Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Bond Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ 7,026	\$ 2,600	\$ 349,022
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	—	—	—	27
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	—	—	—	—
Bonds Authorized	2,600,000	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	2,600,000	—	—	27
DEDUCTIONS				
Operating Expenditures and Expenses	—	339	5	999
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(49)
Total Deductions	—	339	5	950
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 2,600,000	\$ 6,687	\$ 2,595	\$ 348,099

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

California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	County Correctional Facility Capital Expenditure Fund of 1986 * (0711)
\$ 7,556	\$ 7,878	\$ 17,254	\$ 387,452	\$ (269)	\$ 639	\$ —
—	—	—	—	—	—	—
4,424	1,391	—	—	797	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(132)	(5)	—	—	—	—	—
—	—	—	—	—	—	—
12,075	1,933	—	—	2,000	—	—
<u>16,367</u>	<u>3,319</u>	<u>—</u>	<u>—</u>	<u>2,797</u>	<u>—</u>	<u>—</u>
16,541	3,716	4,018	43,636	9	8	—
—	—	14	—	2,118	—	—
—	—	—	—	—	—	—
—	—	(91)	—	—	—	—
<u>16,541</u>	<u>3,716</u>	<u>3,941</u>	<u>43,636</u>	<u>2,127</u>	<u>8</u>	<u>—</u>
<u>\$ 7,382</u>	<u>\$ 7,481</u>	<u>\$ 13,313</u>	<u>\$ 343,816</u>	<u>\$ 401</u>	<u>\$ 631</u>	<u>\$ —</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund (0710)	Higher Education Capital Outlay Bond Fund of 1988 (0785)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 102,796	\$ 3,102	\$ 2,128	\$ 10,431
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	1,612	8	72	6
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	—	—	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	9
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1,612	8	72	15
DEDUCTIONS				
Operating Expenditures and Expenses	61,951	838	93	353
Transfers to Other Funds	—	10	72	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(27,354)	—	—	—
Total Deductions	34,597	848	165	353
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 69,811	\$ 2,262	\$ 2,035	\$ 10,093

Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Home Building and Rehabilitation Fund (0714)	Lake Tahoe Acquisitions Fund (0720)	New Prison Construction Fund (0723)
\$ 2,201	\$ 17,705	\$ 76,449	\$ 1,856,779	\$ 32,355	\$ 84	\$ —
—	—	—	—	—	—	—
28	206	815	11,277	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	3	176
73	141	1,625	7,103	—	—	—
—	—	—	—	—	—	—
(5)	—	—	—	—	—	—
<u>96</u>	<u>347</u>	<u>2,440</u>	<u>18,380</u>	<u>—</u>	<u>3</u>	<u>176</u>
158	6,447	29,401	591,993	(334)	3	176
—	—	—	—	—	3	—
—	—	—	—	—	—	—
—	160	5,949	199,778	—	—	—
<u>158</u>	<u>6,607</u>	<u>35,350</u>	<u>791,771</u>	<u>(334)</u>	<u>6</u>	<u>176</u>
<u>\$ 2,139</u>	<u>\$ 11,445</u>	<u>\$ 43,539</u>	<u>\$ 1,083,388</u>	<u>\$ 32,689</u>	<u>\$ 81</u>	<u>\$ —</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Prison Construction Fund of 1986 (0746)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 146	\$ 208	\$ 14,904	\$ 2,672
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	—	—	289	—
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	—	—	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	172	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	—	461	—
DEDUCTIONS				
Operating Expenditures and Expenses	4	3	3,253	533
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	3	—	(288)
Total Deductions	4	6	3,253	245
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 142	\$ 202	\$ 12,112	\$ 2,427

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

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

Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)
\$ 13,435	\$ 7,449	\$ 421	\$ —	\$ —	\$ 9,051	\$ 1,197
—	—	—	—	—	—	—
—	128	—	—	—	—	120
—	—	—	—	—	—	—
—	—	—	18,175	84,334	717	610
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	189
—	128	—	18,175	84,334	717	919
4	1,196	2	19,152	—	3,598	1,863
176	—	—	—	84,334	—	—
—	—	—	—	—	—	—
(86)	(477)	—	(977)	—	—	—
94	719	2	18,175	84,334	3,598	1,863
\$ 13,341	\$ 6,858	\$ 419	\$ —	\$ —	\$ 6,170	\$ 253

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Lake Tahoe Water Quality Subaccount (0443)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 694	\$ —	\$ 9,337	\$ 9
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	(1,058)	18,087	18,838	9,163
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	(1,058)	18,087	18,838	9,163
DEDUCTIONS				
Operating Expenditures and Expenses	279	17	15,402	9,173
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1	—	(7)	(3)
Total Deductions	280	17	15,395	9,170
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ (644)	\$ 18,070	\$ 12,780	\$ 2

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

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

Delta Improvement Account (Continued on next page)						
Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	Delta Recreation Subaccount (0414)
\$ 14,781	\$ (575)	\$ —	\$ 2,335	\$ —	\$ (464)	\$ —
—	—	—	—	—	—	—
532	—	—	—	—	—	—
7,196	10,028	—	4,102	18,997	14,084	494
—	—	—	—	—	—	—
—	—	—	—	—	—	—
75	—	—	—	—	—	—
7,803	10,028	—	4,102	18,997	14,084	494
3,455	9,453	—	5,931	—	12,059	970
—	—	—	—	18,997	—	—
—	—	—	—	—	—	—
(13)	—	—	(213)	—	927	(476)
3,442	9,453	—	5,718	18,997	12,986	494
\$ 19,142	\$ —	\$ —	\$ 719	\$ —	\$ 634	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	South Delta Barriers Subaccount * (0413)	Flood Control and Prevention Account * (0547)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ —	\$ 655,422	\$ (402)
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	—	—	3,413	2
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	—	—	—	809
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	—	3,413	811
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	4,630	1,393
Transfers to Other Funds	—	—	74,515	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(868)
Total Deductions	—	—	79,145	525
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ —	\$ 579,690	\$ (116)

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

Safe, Clean, Reliable Water Supply Fund (Continued from previous page)					Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued on next page)		
Water Supply and Reliability Account					Clean Water Water Recycling Account (Continued on next page)		
Local Projects Subaccount (0543)	River Parkway Subaccount (0545)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)	Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	
\$ (52)	\$ (12)	\$ —	\$ —	\$ —	\$ 7,009	\$ 1,314	
—	—	—	—	—	—	—	
14	—	—	—	—	—	—	
5,262	3,619	1,401	7,764	19,306	13,002	3,178	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
5,276	3,619	1,401	7,764	19,306	13,002	3,178	
5,445	4,189	1,617	8,885	—	1,804	358	
—	—	—	—	19,306	—	—	
—	—	—	—	—	—	—	
(202)	(270)	(365)	(825)	—	(4)	(3)	
5,243	3,919	1,252	8,060	19,306	1,800	355	
\$ (19)	\$ (312)	\$ 149	\$ (296)	\$ —	\$ 18,211	\$ 4,137	

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Clean Water Water Recycling Account (Continued from previous page)			
	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount (6006)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 20	\$ 10,639	\$ 63	\$ —
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	599	2,488	301	3,642
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	599	2,488	301	3,642
DEDUCTIONS				
Operating Expenditures and Expenses	619	6,965	378	3,641
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(14)	1
Total Deductions	619	6,965	364	3,642
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ 6,162	\$ —	\$ —

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

Flood Protection Account

Floodplain Mapping Subaccount (6003)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	San Lorenzo River Flood Control Subaccount (6009)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ (3)	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
903	48,007	24,433	193	3,283	1,335	1,841
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
903	48,007	24,433	193	3,283	1,335	1,841
975	—	25,032	193	3,315	1,288	2,049
—	48,007	—	—	—	—	—
—	—	—	—	—	—	—
—	—	84	—	—	1	(35)
975	48,007	25,116	193	3,315	1,289	2,014
\$ (72)	\$ —	\$ (683)	\$ —	\$ (32)	\$ 43	\$ (173)

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Coastal Watershed Salmon Habitat Subaccount (6018)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,858,973	\$ 63	\$ (183)	\$ 1,751
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	6,553	253	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	—	151	13,388	2,361
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	387	—	—
Total Additions	6,553	791	13,388	2,361
DEDUCTIONS				
Operating Expenditures and Expenses	9,315	617	13,336	1,415
Transfers to Other Funds	406,679	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(49)	12	—
Total Deductions	415,994	568	13,348	1,415
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,449,532	\$ 286	\$ (143)	\$ 2,697

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 Waste Management Subaccount (6026)	Conjunctive Use Subaccount (6025)
\$ (16)	\$ 3,540	\$ —	\$ —	\$ 5,618	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	215,023	175	258,084	5,422	21,851	925
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	215,023	175	258,084	5,422	21,851	925
25,995	1,624	194	—	3,101	21,889	925
(21,722)	—	—	258,084	—	—	—
—	—	—	—	—	—	—
(4,141)	(9)	—	—	(4)	—	—
132	1,615	194	258,084	3,097	21,889	925
\$ (148)	\$ 216,948	\$ (19)	\$ —	\$ 7,943	\$ (38)	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002
(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)	
	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ (3,452)	\$ —	\$ 1,940,086	\$ 705,011
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	—	—	9,014	6,228
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	9,838	32,953	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	9,838	32,953	9,014	6,228
DEDUCTIONS				
Operating Expenditures and Expenses	24,366	—	299,584	256,571
Transfers to Other Funds	—	32,953	(134)	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(12,500)	—	884	—
Total Deductions	11,866	32,953	300,334	256,571
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ (5,480)	\$ —	\$ 1,648,766	\$ 454,668

						State School Building Lease-Purchase Fund (Continued on next page)
Senior Center Bond Act Fund (0729)	State Beach, Park, Recreational, and Historical Facilities Fund of 1974 (0733)	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 Aid Fund (0739)	Bond Proceeds Account (0743)
\$ 9	\$ 867	\$ 1,648	\$ 43,862	\$ 1,218	\$ 61,077	\$ 1,548
—	—	—	—	—	23,721	—
—	—	—	2,382	—	7,888	568
—	—	—	—	—	7,675	—
—	—	—	—	1	—	—
—	—	—	—	—	—	—
—	—	—	(2)	—	627	—
—	—	—	—	—	—	—
—	—	—	2,072	—	—	—
—	—	—	4,452	1	39,911	568
1	2	99	1,358	58	23,386	5
—	—	—	—	1	41,302	725
—	—	—	—	—	—	—
—	—	—	(3)	—	(118)	—
1	2	99	1,355	59	64,570	730
<u>\$ 8</u>	<u>\$ 865</u>	<u>\$ 1,549</u>	<u>\$ 46,959</u>	<u>\$ 1,160</u>	<u>\$ 36,418</u>	<u>\$ 1,386</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)	School Facilities Bond Account of November 1990 (0708)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,517	\$ 5,278	\$ 5,945	\$ 6,337
ADDITIONS				
Operating Income	—	—	—	—
Income from Investments	25	155	111	179
Repayment of Loans to School Districts	—	—	—	—
Transfers from Other Funds	—	—	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	(2)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	23	155	111	179
DEDUCTIONS				
Operating Expenditures and Expenses	700	1,004	(145)	(241)
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Total Deductions	700	1,004	(145)	(241)
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 840	\$ 4,429	\$ 6,201	\$ 6,757

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

School Facilities Bond Account of June 1992 (0745)	School Facilities Bond Account of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State Urban and Coastal Park Fund (0742)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)
\$ 34,590	\$ 13,377	\$ 93,606	\$ 1,818,605	\$ 38	\$ 50,000	\$ —
—	—	—	—	—	—	—
502	216	1,377	19,620	—	—	—
—	—	—	—	—	—	—
—	—	—	13,700	—	—	—
—	—	(24)	55	—	—	200,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
502	216	1,353	33,375	—	—	200,000
12,546	4,080	12,280	996,875	11	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(245)	—	95	(6)	—	—	—
12,301	4,080	12,375	996,869	11	—	—
\$ 22,791	\$ 9,513	\$ 82,584	\$ 855,111	\$ 27	\$ 50,000	\$ 200,000

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Total
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 33,062	\$ 15,999	\$ 10,332,760
ADDITIONS			
Operating Income	—	—	23,721
Income from Investments	2,458	1,207	83,897
Repayment of Loans to School Districts	—	—	7,675
Transfers from Other Funds	1,256	—	920,440
Bonds Authorized	—	—	2,800,000
Prior Year Revenue Adjustments	(9)	—	9,631
Prior Year Surplus Adjustments	—	—	—
Other Additions	17,114	2,120	37,960
Total Additions	20,819	3,327	3,883,324
DEDUCTIONS			
Operating Expenditures and Expenses	20,563	7,094	2,658,081
Transfers to Other Funds	1,642	—	967,082
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1,696	(2,424)	157,472
Total Deductions	23,901	4,670	3,782,635
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 29,980	\$ 14,656	\$ 10,433,449

(Concluded)

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Trust and Agency Funds – Federal

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2002
(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 138	\$ 37,020
Deposits in Surplus Money Investment Fund	—	—
Amount on Deposit with U.S. Treasury	—	—
Receivables	—	—
Due from Other Funds	1,539	511,108
Due from Other Governments	—	—
Prepaid Expenses	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	670
Investment in General Fixed Assets	—	(670)
Total Assets	\$ 1,677	\$ 548,128
LIABILITIES		
Accounts Payable	\$ 635	\$ 531,850
Due to Other Funds	975	15,991
Due to Other Governments	—	—
Advance Collections	—	—
Advances from Other Funds	—	—
Other Liabilities	—	—
Total Liabilities	1,610	547,841
FUND BALANCE		
Unreserved-Undesignated	67	287
Total Fund Balance (Deficit)	67	287
Total Liabilities and Fund Balance	\$ 1,677	\$ 548,128

Federal Student Loan Reserve Fund (0783)	Federal Trust Fund		High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Offshore Energy Assistance Fund (0893)
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)				
\$ 1	\$ 246,861	\$ 177	\$ 12,997	\$ 9	\$ 87	\$ 74
49,682	—	34,043	—	2,006	—	—
—	—	—	—	—	—	—
9,275	41,561	—	—	—	—	—
846	65,505	679	—	30	—	—
50,752	11,156,855	—	—	—	—	—
—	80,486	—	—	—	—	—
—	—	200	—	—	—	—
7,762	2,195	—	—	—	—	—
(7,762)	(2,195)	—	—	—	—	—
\$ 110,556	\$ 11,591,268	\$ 35,099	\$ 12,997	\$ 2,045	\$ 87	\$ 74
\$ 14,263	\$ 4,397,778	\$ 13,951	\$ 2,835	\$ 4	\$ —	\$ —
588	5,428,430	743	10	1	—	—
18,884	1,761,434	11,240	9,978	—	—	—
—	2,729	15	—	—	—	—
—	—	—	—	—	—	—
—	897	10	—	8	—	—
33,735	11,591,268	25,959	12,823	13	—	—
76,821	—	9,140	174	2,032	87	74
76,821	—	9,140	174	2,032	87	74
\$ 110,556	\$ 11,591,268	\$ 35,099	\$ 12,997	\$ 2,045	\$ 87	\$ 74

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2002
(Amounts in thousands)

	Recreational Trails Fund (0858)	Small System Technical Assistance Account (0628)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 532	\$ 33
Deposits in Surplus Money Investment Fund	—	—
Amount on Deposit with U.S. Treasury	—	—
Receivables	—	—
Due from Other Funds	—	445
Due from Other Governments	5,716	—
Prepaid Expenses	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Total Assets	\$ 6,248	\$ 478
LIABILITIES		
Accounts Payable	\$ 519	\$ 50
Due to Other Funds	1,164	427
Due to Other Governments	4,565	—
Advance Collections	—	—
Advances from Other Funds	—	—
Other Liabilities	—	—
Total Liabilities	6,248	477
FUND BALANCE		
Unreserved-Undesignated	—	1
Total Fund Balance (Deficit)	—	1
Total Liabilities and Fund Balance	\$ 6,248	\$ 478

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

Source Protection Account (0627)	State Child Care Capital Outlay Fund (0863)	Temporary Assistance For Needy Families Fund * (0551)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)
\$ 75	\$ 390	\$ —	\$ 1,922	\$ (66,053)	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	5,951,533	—	—
—	—	—	793	58,561	—	—
1,695	—	—	73,811	42,570	—	—
—	—	—	3,584	11,164	—	—
—	—	—	9,467	—	—	—
—	—	—	—	—	—	—
—	—	—	83,569	1,328	—	—
—	—	—	(83,569)	(1,328)	—	—
\$ 1,770	\$ 390	\$ —	\$ 89,577	\$ 5,997,775	\$ —	\$ —
\$ 299	\$ 297	\$ —	\$ 78,411	\$ 43	\$ —	\$ —
407	—	—	1,224	89,602	—	—
1,063	—	—	—	178	—	—
—	—	—	—	—	—	—
—	—	—	8,179	—	—	—
—	—	—	249	75,305	—	—
1,769	297	—	88,063	165,128	—	—
1	93	—	1,514	5,832,647	—	—
1	93	—	1,514	5,832,647	—	—
\$ 1,770	\$ 390	\$ —	\$ 89,577	\$ 5,997,775	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2002
(Amounts in thousands)

	United States Grazing Fees Fund * (0882)	Water System Reliability Account (0626)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 38
Deposits in Surplus Money Investment Fund	—	—
Amount on Deposit with U.S. Treasury	—	—
Receivables	—	—
Due from Other Funds	—	625
Due from Other Governments	—	—
Prepaid Expenses	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Total Assets	\$ —	\$ 663
LIABILITIES		
Accounts Payable	\$ —	\$ 595
Due to Other Funds	—	68
Due to Other Governments	—	—
Advance Collections	—	—
Advances from Other Funds	—	—
Other Liabilities	—	—
Total Liabilities	—	663
FUND BALANCE		
Unreserved-Undesignated	—	—
Total Fund Balance (Deficit)	—	—
Total Liabilities and Fund Balance	\$ —	\$ 663

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

Welfare-to- Work Fund (0579)	Total
\$ 3,029	\$ 237,330
—	85,731
—	5,951,533
—	110,190
75,931	774,784
—	11,228,071
—	89,953
—	200
—	95,524
—	(95,524)
\$ 78,960	\$ 18,477,792

\$ 78,667	\$ 5,120,197
258	5,539,888
35	1,807,377
—	2,744
—	8,179
—	76,469
78,960	12,554,854

—	5,922,938
—	5,922,938
\$ 78,960	\$ 18,477,792

(Concluded)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ 287
ADDITIONS		
Operating Income	679	—
Receipts from Federal Government	—	—
Income from Investments	—	—
Transfers from Other Funds	2,396	639,500
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	3,075	639,500
DEDUCTIONS		
Operating Expenditures	3,008	636,750
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	2,750
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	3,008	639,500
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 67	\$ 287

Federal Student Loan Reserve Fund (0783)	Federal Trust Fund		High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Offshore Energy Assistance Fund (0893)
	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)				
\$ 123,004	\$ 481	\$ 24,651	\$ 52	\$ 2,187	\$ 87	\$ 74
479,089	598,469	1,335	14,412	74	—	—
—	32,833,840	—	—	—	—	—
—	—	—	—	—	—	—
—	5,452,610	—	—	—	—	—
—	(2,635)	11	—	—	—	—
—	—	—	—	—	—	—
—	182	(55)	—	—	—	—
479,089	38,882,466	1,291	14,412	74	—	—
492,249	32,394,421	16,823	14,290	229	—	—
33,023	6,491,560	—	—	—	—	—
—	(3,154)	(40)	—	—	—	—
—	120	19	—	—	—	—
—	—	—	—	—	—	—
525,272	38,882,947	16,802	14,290	229	—	—
\$ 76,821	\$ —	\$ 9,140	\$ 174	\$ 2,032	\$ 87	\$ 74

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Recreational Trails Fund (0858)	Small System Technical Assistance Account (0628)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ —
ADDITIONS		
Operating Income	2,460	154
Receipts from Federal Government	—	—
Income from Investments	—	—
Transfers from Other Funds	—	1,202
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	2,460	1,356
DEDUCTIONS		
Operating Expenditures	2,460	1,355
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	2,460	1,355
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ 1

Source Protection Account (0627)	State Child Care Capital Outlay Fund (0863)	Temporary Assistance For Needy Families Fund (0551)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)
\$ —	\$ 86	\$ —	\$ 2,220	\$ 6,342,347	\$ —	\$ —
774	—	572,207	748	4,156,676	194	61,909
—	—	—	—	—	—	—
—	—	—	—	381,355	—	—
1,667	—	—	516,661	4,880,721	—	—
—	—	—	(25)	5,169	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,441	—	572,207	517,384	9,423,921	194	61,909
2,439	(7)	—	522,023	5,053,803	194	61,909
1	—	572,207	—	4,878,994	—	—
—	—	—	(3,933)	824	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,440	(7)	572,207	518,090	9,933,621	194	61,909
\$ 1	\$ 93	\$ —	\$ 1,514	\$ 5,832,647	\$ —	\$ —

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	United States Grazing Fees Fund (0882)	Water System Reliability Account (0626)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ —
ADDITIONS		
Operating Income	79	590
Receipts from Federal Government	—	—
Income from Investments	—	—
Transfers from Other Funds	—	526
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	79	1,116
DEDUCTIONS		
Operating Expenditures	79	1,116
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	79	1,116
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ —

Welfare-to- Work Fund (0579)	<u>Total</u>
\$ —	\$ 6,495,476
1	5,889,850
—	32,833,840
—	381,355
2,110	11,497,393
—	2,520
—	—
—	127
<u>2,111</u>	<u>50,605,085</u>
2,111	39,205,252
—	11,975,785
—	(3,553)
—	139
—	—
<u>2,111</u>	<u>51,177,623</u>
<u>\$ —</u>	<u>\$ 5,922,938</u>

(Concluded)

Public Service Enterprise Funds

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Exposition and State Fair Enterprise Fund * (0510)	California Housing Finance Fund (0501)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 20	\$ —	\$ 24,566
Deposits in Surplus Money Investment Fund	356	1,299	—	752,361
Receivables	—	—	—	83,776
Due from Other Funds	5	4,208	—	9,102
Due from Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	284
Inventory	—	—	—	—
Investments	—	—	—	1,921,496
Advances and Loans Receivable	—	—	—	6,738,378
Fixed Assets	—	—	—	19,759
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	—	—	—	46,502
Total Assets	\$ 361	\$ 5,527	\$ —	\$ 9,596,224
LIABILITIES				
Accounts Payable	\$ 1	\$ 978	\$ —	\$ 3,034
Benefits Payable	—	—	—	—
Due to Other Funds	—	4,549	—	1,797
Due to Other Governments	—	—	—	15,204
Notes Payable	—	—	—	—
Accrued Interest Payable	—	—	—	143,412
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	67,840
Deposits	—	—	—	123,379
PMIA Loans Payable	—	—	—	150,000
Advances from Other Funds	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	8,148,211
Other Liabilities	—	—	—	1,576
Total Liabilities	1	5,527	—	8,654,453
FUND BALANCE				
Unreserved-Undesignated	360	—	—	941,771
Total Fund Balance (Deficit)	360	—	—	941,771
Total Liabilities and Fund Balance	\$ 361	\$ 5,527	\$ —	\$ 9,596,224

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

California Main Street Program Fund (0535)	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)
\$ 25	\$ 2	\$ 1	\$ 29	\$ 1	\$ 20	\$ 9,190
—	3,611	195	82,126	358	84,611	282,248
—	8	—	102,532	—	363	9,049
—	23	3	4,178	79	2,115	31,557
—	—	—	7,927	—	4,353	—
—	—	—	5,112	—	—	—
—	—	—	4,490	—	6,461	67
—	—	—	—	—	—	43,911
—	639	—	59,053	4,354	42,940	—
—	—	—	1,039,881	—	2,174,452	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	167,600	—	—	—
—	—	—	(167,600)	—	—	—
—	—	—	—	—	—	2,139,042
—	69	—	901,219	73	277,922	141,831
\$ 25	\$ 4,352	\$ 199	\$ 2,206,547	\$ 4,865	\$ 2,593,237	\$ 2,656,895
\$ —	\$ —	\$ 4	\$ 4,744	\$ —	\$ 62,428	\$ 6,726
—	—	—	—	—	—	—
2	7	—	31,586	—	11,720	20,985
—	—	—	79	—	1	—
—	—	—	—	—	—	—
—	—	—	9,242	77	737	10,070
—	—	—	—	—	—	—
—	—	—	405,628	—	295,372	82,205
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	6	—	—	—
—	—	—	—	—	—	—
—	—	—	864,380	4,745	(31,836)	2,451,354
—	1	10	15,917	—	—	—
2	10	14	1,331,582	4,822	338,422	2,571,340
23	4,342	185	874,965	43	2,254,815	85,555
23	4,342	185	874,965	43	2,254,815	85,555
\$ 25	\$ 4,352	\$ 199	\$ 2,206,547	\$ 4,865	\$ 2,593,237	\$ 2,656,895

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 132,764	\$ —	\$ 12,903
Deposits in Surplus Money Investment Fund	1,182	—	121,501	2,115,885
Receivables	—	584	700,543	8,581,522
Due from Other Funds	18	3,786	—	32,240
Due from Other Governments	—	2,212	27,061	—
Prepaid Expenses	—	—	500,000	—
Inventory	—	—	—	—
Investments	—	—	9,347,404	—
Advances and Loans Receivable	—	—	—	—
Fixed Assets	—	27,057	189,231	—
Investment in General Fixed Assets	—	(27,057)	—	—
Securities and Other Property Held in Trust	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,201	\$ 139,346	\$ 10,885,740	\$ 10,742,550
LIABILITIES				
Accounts Payable	\$ 2	\$ 23,671	\$ 174,366	\$ 396,968
Benefits Payable	—	—	8,262,666	—
Due to Other Funds	178	42,078	—	6,495,697
Due to Other Governments	—	36,321	47,109	—
Notes Payable	—	—	—	—
Accrued Interest Payable	—	—	—	1,213
Dividends Payable	—	—	25,400	—
Advance Collections	—	—	317,604	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances from Other Funds	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	705,986	3,848,672
Total Liabilities	180	102,070	9,533,131	10,742,550
FUND BALANCE				
Unreserved-Undesignated	1,021	37,276	1,352,609	—
Total Fund Balance (Deficit)	1,021	37,276	1,352,609	—
Total Liabilities and Fund Balance	\$ 1,201	\$ 139,346	\$ 10,885,740	\$ 10,742,550

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)	High Technology Education Revenue Bond Fund (0525)	Los Angeles State Building Authority Fund (0524)
\$ 1	\$ 42	\$ 163	\$ 157	\$ 478	\$ 9	\$ 5
16,426	165,874	—	221,933	181,149	50,643	18,285
—	1,075	—	117	2,907	905	145
2,348	2,810	—	5,813	2,477	10,235	6,138
—	—	—	14,719	—	—	—
—	—	—	132	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	186,337	5,482
84,159	550	13	—	51,400	436,246	179,381
—	469	—	893	3,214	—	—
—	(469)	—	(893)	—	—	—
—	—	—	375	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
572	—	—	—	—	2,120	953
\$ 103,506	\$ 170,351	\$ 176	\$ 243,246	\$ 241,625	\$ 686,495	\$ 210,389
\$ —	\$ 163,334	\$ —	\$ 12,264	\$ 1,468	\$ —	\$ —
—	—	—	—	—	—	—
—	4,490	—	11,460	100	—	105
—	—	—	152,254	—	—	—
—	—	—	—	—	—	—
846	—	—	—	—	2,707	1,819
—	—	—	—	—	—	—
—	—	—	2	95	2,446	4
—	—	42	375	—	157,414	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
91,976	—	—	—	—	410,655	176,093
—	2,302	—	28	167,432	—	—
92,822	170,126	42	176,383	169,095	573,222	178,021
10,684	225	134	66,863	72,530	113,273	32,368
10,684	225	134	66,863	72,530	113,273	32,368
\$ 103,506	\$ 170,351	\$ 176	\$ 243,246	\$ 241,625	\$ 686,495	\$ 210,389

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	New Prison Construction Revenue Fund (0534)	Oakland State Building Authority Fund (0539)	Riverside County Public Financing Authority Fund (0561)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 9	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	22,891	705	17,299	1,885
Receivables	—	—	—	—
Due from Other Funds	387	18	2,978	349
Due from Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	131,238	10,229
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	—	—	1,536	244
Total Assets	\$ 23,287	\$ 723	\$ 153,051	\$ 12,708
LIABILITIES				
Accounts Payable	\$ 7,652	\$ —	\$ —	\$ —
Benefits Payable	—	—	—	—
Due to Other Funds	12	—	—	—
Due to Other Governments	2,000	—	—	—
Notes Payable	—	—	—	—
Accrued Interest Payable	—	—	1,813	159
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances from Other Funds	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	145,015	12,378
Other Liabilities	—	—	—	—
Total Liabilities	9,664	—	146,828	12,537
FUND BALANCE				
Unreserved-Undesignated	13,623	723	6,223	171
Total Fund Balance (Deficit)	13,623	723	6,223	171
Total Liabilities and Fund Balance	\$ 23,287	\$ 723	\$ 153,051	\$ 12,708

Rural Economic Development Infrastructure Revenue Bond Fund (0521)	Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)
\$ 103	\$ 940	\$ 1	\$ 3	\$ 1	\$ 17,172	\$ 4,218
11,625	14,884	7,500	53,940	7,167	—	276,508
267	564	—	—	—	—	115,438
149	122	1,350	8,415	101	1,357	7,293
—	338	—	—	2	—	—
—	—	—	—	—	76	739
—	—	—	—	—	—	3,828
—	—	—	—	—	—	2,763,238
—	—	49,418	304,774	—	6	—
—	—	—	—	—	—	36,284
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	525	4,229	—	—	—
\$ 12,144	\$ 16,848	\$ 58,794	\$ 371,361	\$ 7,271	\$ 18,611	\$ 3,207,546
\$ 1,947	\$ 21,819	\$ —	\$ —	\$ —	\$ 1,796	\$ 2,636,260
—	—	—	—	—	—	—
—	—	—	—	—	1,609	217,160
—	9,364	—	—	—	786	—
—	—	—	—	—	—	—
—	—	253	1,917	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	24	1,884
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	55,788	350,526	—	—	—
—	—	—	—	—	—	299,023
1,947	31,183	56,041	352,443	—	4,215	3,154,327
10,197	(14,335)	2,753	18,918	7,271	14,396	53,219
10,197	(14,335)	2,753	18,918	7,271	14,396	53,219
\$ 12,144	\$ 16,848	\$ 58,794	\$ 371,361	\$ 7,271	\$ 18,611	\$ 3,207,546

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)	Unemployment Compensation Disability Fund (0588)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 14,954	\$ 684	\$ 32,246	\$ (67,070)
Deposits in Surplus Money Investment Fund	493,334	—	9,159	740,045
Receivables	12,303	—	6,378	8,884
Due from Other Funds	11,871	—	124	29,182
Due from Other Governments	18	—	—	—
Prepaid Expenses	1,065	—	—	—
Inventory	—	—	—	—
Investments	35,675	—	15,779	—
Advances and Loans Receivable	828	—	400	5,223
Fixed Assets	60,355	—	1,163,062	8,629
Investment in General Fixed Assets	(60,355)	—	(1,148,407)	(8,629)
Securities and Other Property Held in Trust	—	—	262	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	576,163	—	—	—
Other Assets	42	—	—	—
Total Assets	\$ 1,146,253	\$ 684	\$ 79,003	\$ 716,264
LIABILITIES				
Accounts Payable	\$ 38,080	\$ 33	\$ 2,695	\$ 2
Benefits Payable	—	—	—	—
Due to Other Funds	21,602	48	19,830	20,305
Due to Other Governments	959	47	6,692	—
Notes Payable	—	—	—	—
Accrued Interest Payable	6,124	—	77	—
Dividends Payable	—	—	—	—
Advance Collections	23,671	—	5,986	—
Deposits	1,162	—	2,342	—
PMIA Loans Payable	—	—	—	—
Advances from Other Funds	—	—	—	—
Long-Term Contracts and Notes Payable	71,251	—	—	—
Bonds Payable	502,468	—	14,655	—
Other Liabilities	4,323	6	1	30,575
Total Liabilities	669,640	134	52,278	50,882
FUND BALANCE				
Unreserved-Undesignated	476,613	550	26,725	665,382
Total Fund Balance (Deficit)	476,613	550	26,725	665,382
Total Liabilities and Fund Balance	\$ 1,146,253	\$ 684	\$ 79,003	\$ 716,264

Uninsured Employers' Account, Uninsured Employers' Fund (0571)	Veterans Debenture Revenue Fund (0590)	Veterans Farm and Home Building Fund of 1943 (0592)	Veterans Indemnity Fund (0591)	Total
\$ 3,282	\$ 1	\$ 19,060	\$ 10	\$ 205,992
—	2,788	507,454	16,969	6,284,196
268	189	16,790	—	9,644,607
—	21	41,364	246	222,462
—	—	—	—	56,630
4	—	336	—	507,748
—	—	—	—	14,846
—	33,908	363,685	—	14,716,915
—	—	2,363,342	—	10,462,571
—	—	5,561	—	4,728,847
—	—	—	—	(1,245,810)
—	—	—	—	637
—	—	230,182	—	872,782
—	—	(230,182)	—	(872,782)
—	—	—	—	2,715,205
—	—	26,183	—	1,404,020
\$ 3,554	\$ 36,907	\$ 3,343,775	\$ 17,225	\$ 49,718,866
\$ (33)	\$ —	\$ 4,985	\$ —	\$ 3,565,224
—	—	—	—	8,262,666
351	10	146	62	6,905,889
—	—	2,952	—	273,768
—	—	66,735	—	66,735
—	—	28,313	—	208,779
—	—	—	—	25,400
—	—	23	—	1,202,784
—	—	13,380	—	298,096
—	—	—	—	150,000
—	37,068	—	—	37,074
—	—	—	—	71,251
—	—	2,893,268	—	16,089,676
—	—	1,504	—	5,077,356
318	37,078	3,011,306	62	42,234,698
3,236	(171)	332,469	17,163	7,484,168
3,236	(171)	332,469	17,163	7,484,168
\$ 3,554	\$ 36,907	\$ 3,343,775	\$ 17,225	\$ 49,718,866

(Concluded)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Exposition and State Fair Enterprise Fund (0510)	California Housing Finance Fund (0501)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 352	\$ —	\$ 3	\$ 839,802
ADDITIONS				
Operating Income	12	74	—	92,476
Income from Investments	—	—	—	563,330
Transfers from Other Funds	—	8,660	—	12,010
Proceeds from Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	12	8,734	—	667,816
DEDUCTIONS				
Operating Expenditures and Expenses	4	4,232	—	139,995
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	—	4,502	—	—
Interest on Bonded Debt	—	—	—	425,852
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	3	—
Other Deductions	—	—	—	—
Total Deductions	4	8,734	3	565,847
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 360	\$ —	\$ —	\$ 941,771

California Main Street Program Fund (0535)	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)
\$ 27	\$ 4,205	\$ 238	\$ 761,581	\$ 117	\$ 2,332,226	\$ (37,750)
40	66	45	553,030	345	9,382	236,464
—	113	—	—	—	—	—
—	—	—	106,897	—	3,142	91,955
—	—	—	—	—	—	—
—	—	—	(8)	—	(272)	—
—	—	—	99,046	—	—	161,518
—	—	—	2,042	—	666	2,065
40	179	45	761,007	345	12,918	492,002
44	42	98	429,668	419	48,999	285,653
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	77,515	—	17	81,567
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	7	—	(66)	1,477
—	—	—	140,433	—	41,379	—
—	—	—	—	—	—	—
44	42	98	647,623	419	90,329	368,697
\$ 23	\$ 4,342	\$ 185	\$ 874,965	\$ 43	\$ 2,254,815	\$ 85,555

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Child Care and Development Facilities Direct Loan Fund (0472)	Child Care Facilities Revolving Fund (0620)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 16,781	\$ 91,610	\$ 1,290,700	\$ —
ADDITIONS				
Operating Income	138	12,093	4,516,629	6,641,509
Income from Investments	—	—	783,417	—
Transfers from Other Funds	—	—	—	—
Proceeds from Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	4,098	—	—
Total Additions	138	16,191	5,300,046	6,641,509
DEDUCTIONS				
Operating Expenditures and Expenses	4,898	—	1,346,174	129,431
Workers Benefit Payments	—	—	3,771,438	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	11,000	42,000	—	6,512,078
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	28,525	120,525	—
Total Deductions	15,898	70,525	5,238,137	6,641,509
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,021	\$ 37,276	\$ 1,352,609	\$ —

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)	High Technology Education Revenue Bond Fund (0525)	Los Angeles State Building Authority Fund (0524)
\$ 9,900	\$ 42,252	\$ 134	\$ 79,711	\$ 67,253	\$ 109,383	\$ 33,500
6,539	95,440	—	63,399	24,123	40,822	9,424
—	6,883	—	—	—	1,864	—
—	—	—	—	—	1,244	—
—	—	—	—	—	—	—
—	573	—	—	—	186	—
—	—	—	—	—	—	—
—	—	—	7,007	—	—	—
6,539	102,896	—	70,406	24,123	44,116	9,424
5,754	199,294	—	78,327	18,846	38,415	10,556
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	—	—	—	—	1,811	—
—	—	—	—	—	—	—
—	(54,371)	—	(108)	—	—	—
—	—	—	1	—	—	—
—	—	—	5,034	—	—	—
5,755	144,923	—	83,254	18,846	40,226	10,556
\$ 10,684	\$ 225	\$ 134	\$ 66,863	\$ 72,530	\$ 113,273	\$ 32,368

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	New Prison Construction Revenue Fund (0534)	Oakland State Building Authority Fund (0539)	Riverside County Public Financing Authority Fund (0561)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 21,075	\$ 12,710	\$ 4,870	\$ 634
ADDITIONS				
Operating Income	3,138	369	8,854	549
Income from Investments	—	—	—	—
Transfers from Other Funds	—	—	—	—
Proceeds from Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	(209)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	984	—	—	—
Total Additions	4,122	369	8,854	340
DEDUCTIONS				
Operating Expenditures and Expenses	9,574	12,356	7,501	803
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	—	—	—	—
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	2,000	—	—	—
Total Deductions	11,574	12,356	7,501	803
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 13,623	\$ 723	\$ 6,223	\$ 171

Rural Economic Development Infrastructure Revenue Bond Fund (0521)	Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)
\$ 8,099	\$ —	\$ 2,271	\$ 17,640	\$ 7,027	\$ 8,787	\$ —
752	27,758	3,711	23,699	243	4,586	2,966,268
—	—	—	—	—	—	—
—	16,518	—	—	—	(6,683)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,839	2,095	—	—	1	3,525	—
<u>2,591</u>	<u>46,371</u>	<u>3,711</u>	<u>23,699</u>	<u>244</u>	<u>1,428</u>	<u>2,966,268</u>
493	9,489	3,229	22,421	—	2,502	1,885,864
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(6,683)	1,027,185
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	51,217	—	—	—	—	—
<u>493</u>	<u>60,706</u>	<u>3,229</u>	<u>22,421</u>	<u>—</u>	<u>(4,181)</u>	<u>2,913,049</u>
\$ 10,197	\$ (14,335)	\$ 2,753	\$ 18,918	\$ 7,271	\$ 14,396	\$ 53,219

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)	Unemployment Compensation Disability Fund (0588)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 433,182	\$ 569	\$ 33,330	\$ 469,532
ADDITIONS				
Operating Income	239,556	133	6,723	3,028,046
Income from Investments	1,423	—	—	20,219
Transfers from Other Funds	116,057	—	—	—
Proceeds from Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	(21,149)	—	—	16,879
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	237,541	—	—	—
Total Additions	573,428	133	6,723	3,065,144
DEDUCTIONS				
Operating Expenditures and Expenses	349,429	152	80	2,869,785
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	132,937	—	4,762	—
Interest on Bonded Debt	28,180	—	766	—
Redemption of Bonds and Notes	18,710	—	7,720	—
Adjustments to Prior Year Appropriation Expenditures	525	—	—	(491)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	216	—	—	—
Total Deductions	529,997	152	13,328	2,869,294
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 476,613	\$ 550	\$ 26,725	\$ 665,382

Uninsured Employers' Account, Uninsured Employers' Fund (0571)	Veterans Debenture Revenue Fund (0590)	Veterans Farm and Home Building Fund of 1943 (0592)	Veterans Indemnity Fund (0591)	Total
\$ 5,305	\$ (130)	\$ 332,989	\$ 18,475	\$ 7,018,390
24,423	2,260	222,487	(2)	18,865,603
—	102	—	600	1,377,951
—	—	3,374	3,261	356,435
—	—	—	—	—
—	—	—	—	(4,000)
—	—	6,692	—	267,256
—	—	—	—	261,863
24,423	2,362	232,553	3,859	21,125,108
26,492	—	228,933	5,171	8,175,123
—	—	—	—	3,771,438
—	—	—	—	—
—	2,403	3,810	—	7,894,905
—	—	—	—	454,798
—	—	—	—	26,430
—	—	330	—	(52,697)
—	—	—	—	181,816
—	—	—	—	207,517
26,492	2,403	233,073	5,171	20,659,330
\$ 3,236	\$ (171)	\$ 332,469	\$ 17,163	\$ 7,484,168

(Concluded)

Working Capital and Revolving Funds

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 192,159	\$ —	\$ 313
Deposits in Surplus Money Investment Fund	—	1,789	—
Receivables	—	—	—
Due from Other Funds	—	16	—
Due from Other Governments	—	—	—
Prepaid Expenses	50,096	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	2,424,588	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,666,843	\$ 1,805	\$ 313
LIABILITIES			
Accounts Payable	\$ 32,891	\$ —	\$ —
Due to Other Funds	1,605	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	2,622,043	—	—
PMIA Loans Payable	—	—	—
Advances from Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	8,910	—	—
Total Liabilities	2,665,449	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	1,394	1,805	313
Total Fund Balance (Deficit)	1,394	1,805	313
Total Liabilities and Fund Balance	\$ 2,666,843	\$ 1,805	\$ 313

Blind Vendor Revolving Loan Fund (9727)	California Health and Human Services Agency Data Center Revolving Fund (0632)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Equipment Service Fund (0608)
\$ 100	\$ 2,789	\$ 14,569	\$ —	\$ 1	\$ 260	\$ 1
—	28,272	—	—	3,761	1,900	72,109
—	545	—	—	376	21	5
—	110,189	—	96,698	81	62	19,851
—	31	750	—	—	686	—
—	1,514	—	—	—	—	—
—	—	—	—	—	—	30,603
—	—	—	—	—	—	—
—	20,784	—	—	5,142	27	252,274
—	—	—	—	(5,321)	—	—
—	—	—	—	—	—	—
\$ 100	\$ 164,124	\$ 15,319	\$ 96,698	\$ 4,040	\$ 2,956	\$ 374,843
\$ —	\$ 48,861	\$ 800	\$ 364	\$ —	\$ 2	\$ 9,205
—	4,141	—	96,334	742	2,622	20,288
—	—	—	—	—	—	—
—	45,679	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	17,713	—	—	—	—	—
—	—	—	—	—	—	—
—	37	—	—	—	7	—
—	116,431	800	96,698	742	2,631	29,493
—	1,000	—	—	—	—	241,012
100	46,693	14,519	—	3,298	325	104,338
100	47,693	14,519	—	3,298	325	345,350
\$ 100	\$ 164,124	\$ 15,319	\$ 96,698	\$ 4,040	\$ 2,956	\$ 374,843

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Mobilehome- Manufactured Home Revolving Fund (0648)	Nonrepresented State Employee Long-Term Disability Insurance Fund (0607)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 75	\$ 161	\$ 1,093
Deposits in Surplus Money Investment Fund	—	4,673	—
Receivables	—	3	—
Due from Other Funds	7	78	—
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 82	\$ 4,915	\$ 1,093
LIABILITIES			
Accounts Payable	\$ 7	\$ 2,184	\$ —
Due to Other Funds	—	851	—
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances from Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	1,795	—
Total Liabilities	7	4,830	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	75	85	1,093
Total Fund Balance (Deficit)	75	85	1,093
Total Liabilities and Fund Balance	\$ 82	\$ 4,915	\$ 1,093

Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Protective Services Fund (0246)	Public Buildings Construction Fund (0660)
			Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)		
\$ 1	\$ 6,365	\$ 1	\$ 54,668	\$ 4,771	\$ 1,406	\$ 157
429	—	2,467	—	28,078	—	919,907
—	—	—	—	657	—	8,875
6	—	107	—	8,113	—	119,973
—	—	—	—	997	—	—
—	—	—	—	191	—	—
—	—	—	—	51,190	—	—
—	—	—	—	—	—	1,285,265
—	—	—	—	—	—	4,377,696
—	—	—	—	67,316	—	326,464
—	—	—	—	—	—	—
—	—	—	—	—	—	47,697
\$ 436	\$ 6,365	\$ 2,575	\$ 54,668	\$ 161,313	\$ 1,406	\$ 7,086,034
\$ —	\$ —	\$ 802	\$ 9,151	\$ 9,320	\$ —	\$ 7,663
—	—	4	279	1,886	—	98,110
—	(6,345)	—	—	—	—	—
—	—	—	—	—	—	55,053
—	—	—	—	1,047	—	25,730
—	—	—	—	—	—	1,278,875
—	—	—	—	—	—	635,066
—	—	—	—	—	—	—
—	—	—	—	—	—	4,883,578
—	—	—	—	12,702	—	—
—	(6,345)	806	9,430	24,955	—	6,984,075
—	—	—	—	110,722	—	—
436	12,710	1,769	45,238	25,636	1,406	101,959
436	12,710	1,769	45,238	136,358	1,406	101,959
\$ 436	\$ 6,365	\$ 2,575	\$ 54,668	\$ 161,313	\$ 1,406	\$ 7,086,034

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

		Rehabilitation Revolving Loan Guarantee Fund	
	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Supported Employment Revolving Loan Guarantee Account (0669)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 402	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	—	698	517
Receivables	—	—	—
Due from Other Funds	—	10	7
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 402	\$ 709	\$ 525
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances from Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	402	709	525
Total Fund Balance (Deficit)	402	709	525
Total Liabilities and Fund Balance	\$ 402	\$ 709	\$ 525

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

Revolving Loan Fund (0662)	Rural Predevelopment Loan Fund * (0635)	Service Revolving Fund		State Payroll Revolving Fund (0675)	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)
		Printing Account (0666002)	Purchasing Account (0666001)			
\$ 15	\$ —	\$ 8,764	\$ 56,655	\$ 1,148,050	\$ —	\$ 104
—	—	—	—	—	111,187	25,720
—	—	325	7,046	—	—	4,799
—	—	10,767	80,376	—	3,064	354
—	—	166	3,601	—	15,823	121
—	—	590	407	—	—	—
—	—	6,025	7,225	—	—	—
—	—	—	—	—	27	—
—	—	—	—	—	—	—
—	—	13,325	93,142	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 15	\$ —	\$ 39,962	\$ 248,452	\$ 1,148,050	\$ 130,101	\$ 31,098
\$ —	\$ —	\$ 2,836	\$ 37,093	\$ 839,082	\$ 83	\$ 1,213
—	—	9,416	9,325	87,265	767	1,719
—	—	—	—	221,703	91,787	2,373
—	—	—	—	—	—	—
—	—	24,940	137,813	—	—	293
—	—	—	967	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	5,630	1,986	—	—	—
—	—	—	—	—	—	—
—	—	1,750	103	—	—	—
—	—	44,572	187,287	1,148,050	92,637	5,598
—	—	—	—	—	—	—
15	—	(4,610)	61,165	—	37,464	25,500
15	—	(4,610)	61,165	—	37,464	25,500
\$ 15	\$ —	\$ 39,962	\$ 248,452	\$ 1,148,050	\$ 130,101	\$ 31,098

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	<u>Stephen P. Teale Data Center Revolving Fund (0683)</u>	<u>Surplus Money Investment Fund (0681)</u>	<u>Water Resources Revolving Fund (0691)</u>
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,080	\$ 19,580,324	\$ 2,099
Deposits in Surplus Money Investment Fund	25,848	—	10,625
Receivables	60	—	43,151
Due from Other Funds	25,029	130,672	75,194
Due from Other Governments	—	—	—
Prepaid Expenses	14	—	3,917
Inventory	—	—	740
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	20,595	—	18,319
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	<u>\$ 74,626</u>	<u>\$ 19,710,996</u>	<u>\$ 154,045</u>
LIABILITIES			
Accounts Payable	\$ 9,599	\$ —	\$ 51,240
Due to Other Funds	180	256,723	22,450
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	19,454,273	—
PMIA Loans Payable	—	—	—
Advances from Other Funds	—	—	94,517
Contracts and Notes Payable	5,208	—	—
Bonds Payable	—	—	—
Other Liabilities	10	—	428
Total Liabilities	<u>14,997</u>	<u>19,710,996</u>	<u>168,635</u>
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	59,629	—	(14,590)
Total Fund Balance (Deficit)	<u>59,629</u>	<u>—</u>	<u>(14,590)</u>
Total Liabilities and Fund Balance	<u>\$ 74,626</u>	<u>\$ 19,710,996</u>	<u>\$ 154,045</u>

Welfare Advance Fund (0696)	Total
\$ 181	\$ 21,078,566
—	1,237,980
—	65,863
97,960	778,614
—	22,175
—	56,729
—	95,783
—	1,285,292
—	4,377,696
—	3,241,976
—	(5,321)
—	47,697
\$ 98,141	\$ 32,283,050
\$ 84,501	\$ 1,146,897
13,640	628,347
—	309,518
—	55,053
—	235,502
—	23,356,158
—	635,066
—	94,517
—	30,537
—	4,883,578
—	25,742
98,141	31,400,915
—	352,734
—	529,401
—	882,135
\$ 98,141	\$ 32,283,050

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ (255)	\$ 956	\$ 313
ADDITIONS			
Operating Income	—	996	—
Income from Investments	—	—	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	22	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	22	996	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	147	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(42)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	(1,585)	—	—
Total Deductions	(1,627)	147	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,394	\$ 1,805	\$ 313

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

Blind Vendor Revolving Loan Fund (9727)	California Health and Human Services Agency Data Center Revolving Fund (0632)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund * (9726)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Equipment Service Fund (0608)
\$ —	\$ 48,078	\$ 18,536	\$ —	\$ 3,361	\$ 365	\$ 311,835
—	265,705	—	—	2,733	5,136	158,049
—	—	—	—	121	—	—
100	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3,870	—	—	—	637
100	265,705	3,870	—	2,854	5,136	158,686
—	266,024	—	—	2,813	5,176	125,171
—	—	—	—	—	—	—
—	—	—	—	104	—	—
—	63	—	—	—	—	—
—	3	7,887	—	—	—	—
—	266,090	7,887	—	2,917	5,176	125,171
\$ 100	\$ 47,693	\$ 14,519	\$ —	\$ 3,298	\$ 325	\$ 345,350

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Mobilehome- Manufactured Home Revolving Fund (0648)	Nonrepresented State Employee Long-Term Disability Insurance Fund (0607)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 15	\$ 48	\$ —
ADDITIONS			
Operating Income	2,028	16,794	1,093
Income from Investments	—	—	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,028	16,794	1,093
DEDUCTIONS			
Operating Expenditures and Expenses	1,968	16,757	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,968	16,757	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 75	\$ 85	\$ 1,093

Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Protective Services Fund (0246)	Public Buildings Construction Fund (0660)
			Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)		
\$ 423	\$ 20	\$ 1,309	\$ 34,919	\$ 134,378	\$ 1,406	\$ 69,489
15	—	460	5	158,952	—	298,047
—	—	—	—	649	—	22,493
—	—	—	34,217	—	—	427,179
—	—	—	—	—	—	1,041
—	—	—	—	1,626	—	—
—	—	—	—	—	—	—
15	—	460	34,222	161,227	—	748,760
2	(12,690)	—	23,903	159,247	—	296,081
—	—	—	—	—	—	426,442
—	—	—	—	—	—	(6,233)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	(12,690)	—	23,903	159,247	—	716,290
\$ 436	\$ 12,710	\$ 1,769	\$ 45,238	\$ 136,358	\$ 1,406	\$ 101,959

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

		Rehabilitation Revolving Loan Guarantee Fund	
	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Supported Employment Revolving Loan Guarantee Account (0669)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 402	\$ 684	\$ 507
ADDITIONS			
Operating Income	—	24	18
Income from Investments	—	—	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	24	18
DEDUCTIONS			
Operating Expenditures and Expenses	—	(1)	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	(1)	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 402	\$ 709	\$ 525

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

Revolving Loan Fund (0662)	Rural Predevelopment Loan Fund (0635)	Service Revolving Fund		State Payroll Revolving Fund * (0675)	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)
		Printing Account (0666002)	Purchasing Account (0666001)			
\$ 15	\$ 1,825	\$ (4,292)	\$ 45,083	\$ —	\$ 33,378	\$ 24,358
—	162	62,524	533,694	—	146,035	11,430
—	—	—	—	—	—	—
—	—	—	(13)	—	(2,144)	—
—	—	663	2,785	—	—	—
—	—	—	—	—	—	—
—	871	—	—	—	76,052	481
—	1,033	63,187	536,466	—	219,943	11,911
—	(592)	62,999	526,268	—	(1,534)	10,072
—	3,002	—	—	—	1	697
—	—	(48)	(5,884)	—	—	—
—	—	554	—	—	—	—
—	448	—	—	—	217,390	—
—	2,858	63,505	520,384	—	215,857	10,769
\$ 15	\$ —	\$ (4,610)	\$ 61,165	\$ —	\$ 37,464	\$ 25,500

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Stephen P. Teale Data Center Revolving Fund (0683)	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 39,263	\$ —	\$ (9,048)
ADDITIONS			
Operating Income	101,265	703,686	—
Income from Investments	497	—	—
Transfers from Other Funds	—	—	—
Prior Year Revenue Adjustments	(516)	(3)	(4)
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	101,246	703,683	(4)
DEDUCTIONS			
Operating Expenditures and Expenses	83,257	1,141,718	5,538
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,377)	(438,035)	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	80,880	703,683	5,538
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 59,629	\$ —	\$ (14,590)

Welfare Advance Fund (0696)	Total
\$ —	\$ 757,371
10,556,751	13,025,602
—	23,760
—	459,339
(279,990)	(276,002)
—	1,626
—	81,911
<u>10,276,761</u>	<u>13,316,236</u>
10,276,761	12,989,085
—	430,142
—	(452,515)
—	617
—	224,143
<u>10,276,761</u>	<u>13,191,472</u>
<u>\$ —</u>	<u>\$ 882,135</u>

(Concluded)

Retirement Funds

Nongovernmental Cost Funds Retirement Funds Balance Sheet

June 30, 2002
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1,401	\$ 1
Deposits in Surplus Money Investment Fund	149	—	161
Receivables	—	2,845	1,602
Due from Other Funds	1	—	16
Due from Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	929	63,696
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 152	\$ 5,175	\$ 65,476
LIABILITIES			
Accounts Payable	\$ 11	\$ 74	\$ 10
Due to Other Funds	8	106	76
Due to Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	19	180	86
FUND BALANCE			
Reserved for Employees' Pension Benefits	133	4,995	65,390
Total Fund Balance	133	4,995	65,390
Total Liabilities and Fund Balance	\$ 152	\$ 5,175	\$ 65,476

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

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Replacements Benefit Program Fund * (8005)	Teachers' Retirement Fund (0835)	Total
\$ 857	\$ 20,259	\$ —	\$ —	\$ 3,941	\$ 26,461
—	557,412	45	—	258,194	815,961
2	21,418,775	5	—	2,020,620	23,443,849
—	13,503	1	—	4,294	17,815
—	226	—	—	—	226
—	1,258	—	—	93	1,351
128,033	157,707,985	—	—	109,581,778	267,482,421
—	82,992	—	—	873	83,865
—	—	—	—	—	—
—	9	—	—	(22,239)	(22,230)
\$ 128,892	\$ 179,802,419	\$ 51	\$ —	\$ 111,847,554	\$ 291,849,719
\$ 560	\$ 35,605,198	\$ —	\$ —	\$ 15,130,548	\$ 50,736,401
239	1,102	—	—	2,919	4,450
—	—	—	—	475	475
—	1	—	—	—	1
—	427	—	—	—	427
86	838,435	—	—	285	838,806
885	36,445,163	—	—	15,134,227	51,580,560
128,007	143,357,256	51	—	96,713,327	240,269,159
128,007	143,357,256	51	—	96,713,327	240,269,159
\$ 128,892	\$ 179,802,419	\$ 51	\$ —	\$ 111,847,554	\$ 291,849,719

Nongovernmental Cost Funds Retirement Funds Statement of Operations

Year Ended June 30, 2002

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ 32,372	\$ 51,982
ADDITIONS			
Employers Contributions	—	13,461	12,487
Income from Investments	—	1,003	(3,870)
Members Contributions	—	11,714	5,291
Transfers from Other Funds	166	56,380	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	13	—	—
Total Additions	179	82,558	13,908
DEDUCTIONS			
Benefits	—	109,543	118
Administrative Expenses	46	392	290
Members Contributions Refunded	—	—	92
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	46	109,935	500
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 133	\$ 4,995	\$ 65,390

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Replacements Benefit Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 138,736	\$ 156,593,146	\$ 76	\$ 2	\$ 103,172,451	\$ 259,988,765
—	676,629	81	13	2,640,860	3,343,531
(3,781)	(10,328,762)	1	—	(6,296,868)	(16,632,277)
14	2,281,002	—	—	1,872,647	4,170,668
—	—	—	—	—	56,546
—	—	—	(2)	(6,230)	(6,232)
—	—	—	—	—	—
—	2,340,641	—	—	741	2,341,395
(3,767)	(5,030,490)	82	11	(1,788,850)	(6,726,369)
6,717	6,345,976	107	13	4,501,139	10,963,613
245	1,758,825	—	—	63,745	1,823,543
—	103,386	—	—	74,025	177,503
—	—	—	—	—	—
—	(2,787)	—	—	(3,457)	(6,244)
—	—	—	—	34,822	34,822
—	—	—	—	—	—
6,962	8,205,400	107	13	4,670,274	12,993,237
\$ 128,007	\$ 143,357,256	\$ 51	\$ —	\$ 96,713,327	\$ 240,269,159

Trust and Agency Funds – Other

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Alfred E. Alquist Earthquake Fund * (0953)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 2,922	\$ —
Deposits in Surplus Money Investment Fund	—	—
Receivables	—	—
Due from Other Funds	1,353	—
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 4,275	\$ —
LIABILITIES		
Accounts Payable	\$ —	\$ —
Due to Other Funds	—	—
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	—	—
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	4,275	—
Total Fund Balance (Deficit)	4,275	—
Total Liabilities and Fund Balance	\$ 4,275	\$ —

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	California Economic Development Grant and Loan Fund (0922)	Grant and Loan Collection Account (0695)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	7,599	807
Receivables	25	—
Due from Other Funds	123	11
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 7,748	\$ 819
LIABILITIES		
Accounts Payable	\$ 3,458	\$ 4
Due to Other Funds	56	—
Due to Other Governments	—	—
Advance Collections	80	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	3,594	4
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	4,154	815
Total Fund Balance (Deficit)	4,154	815
Total Liabilities and Fund Balance	\$ 7,748	\$ 819

California Economic Development
Grant and Loan Fund

Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account (0694)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)
\$ 2	\$ 1	\$ —	\$ 348	\$ —	\$ 26	\$ 1
915	1,043	3,482	—	383	41,609	71
2	—	—	—	—	2,718	—
15	14	55	5	90	802	1
—	—	—	—	—	—	—
—	—	—	—	—	15	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 934	\$ 1,058	\$ 3,537	\$ 353	\$ 473	\$ 45,178	\$ 73
\$ 237	\$ —	\$ 2,600	\$ —	\$ 49	\$ 14,861	\$ —
38	2	—	—	83	80	—
—	—	—	—	—	—	—
7	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	102	—
282	2	2,600	—	132	15,043	—
—	—	—	—	—	—	—
652	1,056	937	353	341	30,135	73
652	1,056	937	353	341	30,135	73
\$ 934	\$ 1,058	\$ 3,537	\$ 353	\$ 473	\$ 45,178	\$ 73

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	California Infrastructure and Economic Development Bank Fund (0649)	California Lung Disease and Asthma Research Fund (8003)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 183
Deposits in Surplus Money Investment Fund	194,051	—
Receivables	481	—
Due from Other Funds	2,803	—
Due from Other Governments	1,419	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 198,754	\$ 183
LIABILITIES		
Accounts Payable	\$ 3,780	\$ —
Due to Other Funds	202	—
Due to Other Governments	127,966	—
Advance Collections	—	—
Deposits	25	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	131,973	—
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	66,781	183
Total Fund Balance (Deficit)	66,781	183
Total Liabilities and Fund Balance	\$ 198,754	\$ 183

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 5,532
Deposits in Surplus Money Investment Fund	40	6,216
Receivables	—	13,198
Due from Other Funds	1	16,837
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	26,189
Advances and Loans Receivable	—	896
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	5,039
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 41	\$ 73,907
LIABILITIES		
Accounts Payable	\$ —	\$ 16,239
Due to Other Funds	—	1,226
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	5,044
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	2,264
Bonds Payable	—	—
Other Liabilities	—	3,492
Total Liabilities	—	28,265
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	41	45,642
Total Fund Balance (Deficit)	41	45,642
Total Liabilities and Fund Balance	\$ 41	\$ 73,907

California State University Trust Fund (0948)	California State University Lottery Education Fund (0839)	California State World Trade Commission Fund		California Urban Waterfront Area Restoration Financing Authority Fund (0982)	California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Lab System and Equine Research Lab Account (0881)
		California Export Promotion Account (0824)	California State World Trade Commission Fund (0981)			
\$ 71,962	\$ 343	\$ —	\$ 120	\$ 1	\$ —	\$ 605
28,356	51,953	—	—	147	34	—
24,473	3,222	—	—	—	—	—
33,638	4,934	5	—	2	—	—
4,117	36	6	—	—	—	—
3,480	32	—	—	—	—	—
—	—	—	—	—	—	—
351,064	—	—	—	—	—	—
137,636	—	—	—	—	—	—
1,427	—	—	—	—	—	—
—	—	—	—	—	—	—
12	—	—	—	—	—	—
—	—	—	—	—	—	—
2,763	—	—	—	—	—	—
\$ 658,928	\$ 60,520	\$ 11	\$ 120	\$ 150	\$ 34	\$ 605
\$ 29,145	\$ 3,177	\$ 5	\$ —	\$ —	\$ 1	\$ 605
22,179	17,261	—	—	—	—	—
137	—	—	—	—	—	—
30,026	—	—	—	—	—	—
6,173	—	—	—	—	—	—
—	—	—	—	—	—	—
7,229	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,065	92	—	—	—	—	—
114,954	20,530	5	—	—	1	605
—	—	—	—	—	—	—
543,974	39,990	6	120	150	33	—
543,974	39,990	6	120	150	33	—
\$ 658,928	\$ 60,520	\$ 11	\$ 120	\$ 150	\$ 34	\$ 605

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 83	\$ —
Deposits in Surplus Money Investment Fund	—	445
Receivables	—	—
Due from Other Funds	—	7
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 83	\$ 452
LIABILITIES		
Accounts Payable	\$ —	\$ —
Due to Other Funds	—	16
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	—	16
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	83	436
Total Fund Balance (Deficit)	83	436
Total Liabilities and Fund Balance	\$ 83	\$ 452

County Health Services Fund (Continued on next page)						
Child Support Collections Recovery Fund (8004)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	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)
\$ 7,023	\$ 733	\$ —	\$ —	\$ 2	\$ 32	\$ 1
—	—	207,032	14,741	337	92,694	631
—	—	—	—	—	—	—
27,124	455	2,709	25,289	13	87,127	15
64,919	—	—	87	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 99,066	\$ 1,188	\$ 209,741	\$ 40,117	\$ 352	\$ 179,853	\$ 647
\$ —	\$ 348	\$ —	\$ 20,755	\$ 105	\$ 5,982	\$ —
99,066	8	1,034	—	—	—	—
—	543	1,675	15,522	—	85,210	—
—	—	—	—	—	—	—
—	—	207,031	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	—	—	—	—
99,066	899	209,741	36,277	105	91,192	—
—	—	—	—	—	—	—
—	289	—	3,840	247	88,661	647
—	289	—	3,840	247	88,661	647
\$ 99,066	\$ 1,188	\$ 209,741	\$ 40,117	\$ 352	\$ 179,853	\$ 647

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

County Health
Services Fund
(Continued from
previous page)

Rural Health
Services
Account
(0671)

D.A.R.E.
California
(Drug Abuse
Resistance
Education)
Fund *
(0876)

ASSETS

Cash in State Treasury and Agency Accounts	\$	—	\$	—
Deposits in Surplus Money Investment Fund		2,376		—
Receivables		—		—
Due from Other Funds		3,107		—
Due from Other Governments		—		—
Prepaid Expenses		—		—
Inventory		—		—
Investments		—		—
Advances and Loans Receivable		—		—
Fixed Assets		—		—
Investment in General Fixed Assets		—		—
Securities and Other Property Held in Trust		—		—
Provision for Long-Term Obligations		—		—
Other Assets		—		—
Total Assets	\$	5,483	\$	—

LIABILITIES

Accounts Payable	\$	—	\$	—
Due to Other Funds		—		—
Due to Other Governments		738		—
Advance Collections		—		—
Deposits		—		—
PMIA Loans Payable		—		—
Advances from Other Funds		—		—
Contracts and Notes Payable		—		—
Bonds Payable		—		—
Other Liabilities		—		—
Total Liabilities		738		—

FUND BALANCE

Reserved for Deposits		—		—
Unreserved-Undesignated		4,745		—
Total Fund Balance (Deficit)		4,745		—
Total Liabilities and Fund Balance	\$	5,483	\$	—

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

Deferred Compensation Plan Fund (0915)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Education Technology Trust Fund (0655)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payment Fund (0693)
\$ 3	\$ 26,154	\$ —	\$ 93	\$ —	\$ 1	\$ 25
959	—	2,656	—	7,137	42,562	31,550
3,307	—	—	—	10	—	—
—	19,148	38	—	140	651	820
—	1,065	—	—	—	—	5,946
—	—	—	—	10	—	—
—	—	—	—	—	—	—
4,480,630	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,484,899	\$ 46,367	\$ 2,694	\$ 93	\$ 7,302	\$ 43,214	\$ 38,341
\$ 838	\$ 13,145	\$ —	\$ —	\$ 321	\$ 37,588	\$ —
387	1,065	—	—	3	20	6,080
—	18,863	—	—	—	3,546	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	57	—	—
1,225	33,073	—	—	381	41,154	6,080
—	—	—	—	—	—	—
4,483,674	13,294	2,694	93	6,921	2,060	32,261
4,483,674	13,294	2,694	93	6,921	2,060	32,261
\$ 4,484,899	\$ 46,367	\$ 2,694	\$ 93	\$ 7,302	\$ 43,214	\$ 38,341

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Employment Development Department Building Fund (0690)	Export Finance Fund (0809)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	1,166	11,930
Receivables	—	—
Due from Other Funds	16	169
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 1,183	\$ 12,101
LIABILITIES		
Accounts Payable	\$ —	\$ 493
Due to Other Funds	121	—
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	121	493
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	1,062	11,608
Total Fund Balance (Deficit)	1,062	11,608
Total Liabilities and Fund Balance	\$ 1,183	\$ 12,101

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Home Purchase Assistance Fund (0698)	Housing Insurance Fund (0916)
	<u> </u>	<u> </u>
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 2	\$ 330
Deposits in Surplus Money Investment Fund	21,777	33,085
Receivables	6,206	7,982
Due from Other Funds	297	741
Due from Other Governments	—	—
Prepaid Expenses	—	54
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	19,598	6,306
Fixed Assets	—	6
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	214
Total Assets	<u>\$ 47,880</u>	<u>\$ 48,718</u>
LIABILITIES		
Accounts Payable	\$ —	\$ 1,992
Due to Other Funds	8	419
Due to Other Governments	—	—
Advance Collections	—	2,199
Deposits	—	542
PMIA Loans Payable	—	—
Advances from Other Funds	—	2,500
Contracts and Notes Payable	—	4,113
Bonds Payable	—	—
Other Liabilities	—	51
Total Liabilities	<u>8</u>	<u>11,816</u>
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	47,872	36,902
Total Fund Balance (Deficit)	<u>47,872</u>	<u>36,902</u>
Total Liabilities and Fund Balance	<u>\$ 47,880</u>	<u>\$ 48,718</u>

Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)
\$ 49	\$ 23	\$ 1	\$ 7,260	\$ 1,610	\$ —	\$ —
247,870	—	17,546	—	7,613	70,191	95
751	—	5,904	—	1,832	89	—
3,368	—	295	—	108	991	56
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,939	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,506	—	—
—	—	—	—	(2,506)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 252,038	\$ 23	\$ 23,746	\$ 7,260	\$ 13,102	\$ 71,271	\$ 151
\$ 178,121	\$ —	\$ 17,612	\$ 33	\$ 1,765	\$ 13,900	\$ —
17	—	—	614	327	16	—
11,085	—	—	—	—	—	—
—	—	—	—	506	—	—
—	—	—	5,151	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
46	—	—	—	—	—	—
189,269	—	17,612	5,798	2,598	13,916	—
—	—	—	—	—	—	—
62,769	23	6,134	1,462	10,504	57,355	151
62,769	23	6,134	1,462	10,504	57,355	151
\$ 252,038	\$ 23	\$ 23,746	\$ 7,260	\$ 13,102	\$ 71,271	\$ 151

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Lighting Device Fund * (0850)	Litigation Deposit Fund (0920)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 191
Deposits in Surplus Money Investment Fund	—	73,878
Receivables	—	—
Due from Other Funds	—	1,204
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ —	\$ 75,273
LIABILITIES		
Accounts Payable	\$ —	\$ —
Due to Other Funds	—	—
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	—	—
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	—	75,273
Total Fund Balance (Deficit)	—	75,273
Total Liabilities and Fund Balance	\$ —	\$ 75,273

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Mental Health Facilities Fund (Continued from previous page) State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	7,558	9,287
Receivables	—	—
Due from Other Funds	261	74
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 7,820	\$ 9,361
LIABILITIES		
Accounts Payable	\$ —	\$ —
Due to Other Funds	—	—
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	—	—
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	7,820	9,361
Total Fund Balance (Deficit)	7,820	9,361
Total Liabilities and Fund Balance	\$ 7,820	\$ 9,361

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

Milk Producers Security Trust Fund (0827)	National WWII Veterans Memorial Trust Fund (8002)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Peace Officers and Firefighters Defined Contribution Plan Fund (0615)
\$ 1	\$ 121	\$ 111,667	\$ 1	\$ —	\$ —	\$ —
27,661	—	—	—	—	555	139
380	—	14,917	—	—	—	—
391	—	4,147	—	—	8	4
—	—	4	—	—	—	—
—	—	—	—	—	—	—
—	—	50	—	—	—	—
—	—	738,092	—	—	—	98,598
—	—	—	—	—	—	—
—	—	312	—	—	—	—
—	—	(7)	—	—	—	—
—	—	23,585,181	—	—	—	—
—	—	—	—	—	—	—
—	—	70	—	—	—	—
\$ 28,433	\$ 121	\$ 24,454,433	\$ 1	\$ —	\$ 563	\$ 98,741
\$ —	\$ —	\$ 3,455	\$ —	\$ —	\$ —	\$ —
—	—	5,111	—	—	—	52
—	—	2	—	—	—	—
—	—	22,046	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	984,439	—	—	—	—
—	—	1,015,053	—	—	—	52
—	—	23,439,380	—	—	—	—
28,433	121	—	1	—	563	98,689
28,433	121	23,439,380	1	—	563	98,689
\$ 28,433	\$ 121	\$ 24,454,433	\$ 1	\$ —	\$ 563	\$ 98,741

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	54,844	12,204
Receivables	311	—
Due from Other Funds	804	124
Due from Other Governments	—	—
Prepaid Expenses	30	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	26	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 56,016	\$ 12,328
LIABILITIES		
Accounts Payable	\$ 1,718	\$ 3,906
Due to Other Funds	24	—
Due to Other Governments	—	41
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	56	—
Total Liabilities	1,798	3,947
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	54,218	8,381
Total Fund Balance (Deficit)	54,218	8,381
Total Liabilities and Fund Balance	\$ 56,016	\$ 12,328

Primary Care Clinic Risk Pool Account (0664)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Safety Account (0969)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)
\$ —	\$ 3	\$ 14	\$ 112	\$ 173,418	\$ 520	\$ 7
125	—	359	181,623	—	—	931
—	—	28	2,690	—	—	150
2	—	463	2,492	220,981	—	279
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	15,009	84,574	—	—	3,140,231
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 127	\$ 3	\$ 15,873	\$ 271,491	\$ 394,399	\$ 520	\$ 3,141,598
\$ —	\$ —	\$ 1	\$ 199,780	\$ —	\$ —	\$ —
—	—	3,868	1,862	—	—	—
—	—	—	—	394,399	325	—
—	—	626	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	4,495	201,642	394,399	325	—
—	—	—	—	—	—	—
127	3	11,378	69,849	—	195	3,141,598
127	3	11,378	69,849	—	195	3,141,598
\$ 127	\$ 3	\$ 15,873	\$ 271,491	\$ 394,399	\$ 520	\$ 3,141,598

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Renewable Energy Loan Loss Reserve Fund (8100)	Renewable Resources Investment Fund (0940)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 10,006	\$ 1,966
Deposits in Surplus Money Investment Fund	—	—
Receivables	—	—
Due from Other Funds	—	826
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 10,006	\$ 2,792
LIABILITIES		
Accounts Payable	\$ —	\$ 452
Due to Other Funds	—	41
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	—	493
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	10,006	2,299
Total Fund Balance (Deficit)	10,006	2,299
Total Liabilities and Fund Balance	\$ 10,006	\$ 2,792

Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
\$ 661	\$ 3	\$ 3	\$ 3	\$ 476	\$ 2	\$ —
47,515	242	—	20,134	—	462	42,577
—	—	—	—	—	32	131
790	3	—	1,975	5,075	6	578
—	—	—	—	—	—	11,452
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	167,615	—	—	—
—	—	—	—	14,997	—	12
—	—	—	—	(14,997)	—	(12)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,932	—	—	—
\$ 48,966	\$ 248	\$ 3	\$ 191,659	\$ 5,551	\$ 502	\$ 54,738
\$ 1,758	\$ 18	\$ —	\$ —	\$ —	\$ —	\$ —
82	—	—	—	—	87	12,573
4,532	—	—	—	5,075	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	186,376	—	—	—
—	—	—	1,436	—	18	159
6,372	18	—	187,812	5,075	105	12,732
—	—	—	—	—	—	—
42,594	230	3	3,847	476	397	42,006
42,594	230	3	3,847	476	397	42,006
\$ 48,966	\$ 248	\$ 3	\$ 191,659	\$ 5,551	\$ 502	\$ 54,738

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	55,934	70
Receivables	—	—
Due from Other Funds	810	1
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 56,744	\$ 72
LIABILITIES		
Accounts Payable	\$ 13,620	\$ —
Due to Other Funds	1	—
Due to Other Governments	27,928	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	41,549	—
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	15,195	72
Total Fund Balance (Deficit)	15,195	72
Total Liabilities and Fund Balance	\$ 56,744	\$ 72

Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Penalty Fund (0903)
\$ 1	\$ 209,855	\$ 1	\$ 244	\$ 29,261	\$ 106	\$ —
12,309	560,703	3,652	—	—	14,053	—
276	330,085	—	—	—	—	26,388
184	14,834	759	—	102	187	—
—	9,794	—	—	2	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	25	—	—	111	—	—
—	(25)	—	—	(111)	—	—
—	12	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,770	\$ 1,125,283	\$ 4,412	\$ 244	\$ 29,365	\$ 14,346	\$ 26,388
\$ 4,012	\$ 87,163	\$ 1,392	\$ —	\$ 2,467	\$ 3,269	\$ —
—	351,281	19	—	2,141	235	26,388
—	12,263	1,012	—	24,757	35	—
—	33,170	—	—	—	—	—
—	135,129	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	—	—	—	—
4,012	619,007	2,423	—	29,365	3,539	26,388
—	—	—	—	—	—	—
8,758	506,276	1,989	244	—	10,807	—
8,758	506,276	1,989	244	—	10,807	—
\$ 12,770	\$ 1,125,283	\$ 4,412	\$ 244	\$ 29,365	\$ 14,346	\$ 26,388

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 46,092	\$ 4,319
Deposits in Surplus Money Investment Fund	—	—
Receivables	—	—
Due from Other Funds	15,566	—
Due from Other Governments	284	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 61,942	\$ 4,319
LIABILITIES		
Accounts Payable	\$ 34,742	\$ —
Due to Other Funds	10	—
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	34,752	—
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	27,190	4,319
Total Fund Balance (Deficit)	27,190	4,319
Total Liabilities and Fund Balance	\$ 61,942	\$ 4,319

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2002
(Amounts in thousands)

	Timber Tax Fund (0965)	Trial Court Trust Fund (0932)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	21	113,995
Receivables	4,128	27,812
Due from Other Funds	29	9,075
Due from Other Governments	—	—
Prepaid Expenses	—	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	—	—
Investment in General Fixed Assets	—	—
Securities and Other Property Held in Trust	—	—
Provision for Long-Term Obligations	—	—
Other Assets	—	—
Total Assets	\$ 4,179	\$ 150,882
LIABILITIES		
Accounts Payable	\$ 26	\$ —
Due to Other Funds	—	—
Due to Other Governments	—	59,123
Advance Collections	—	—
Deposits	—	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	—	—
Total Liabilities	26	59,123
FUND BALANCE		
Reserved for Deposits	—	—
Unreserved-Undesignated	4,153	91,759
Total Fund Balance (Deficit)	4,153	91,759
Total Liabilities and Fund Balance	\$ 4,179	\$ 150,882

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

Unallocated General Obligation Bond Commercial Paper Fund (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Voluntary Alliance Uniting Employers Fund * (0957)	Volunteer Firefighters Length of Service Award Fund (0962)	Total
\$ 1,129	\$ 13,252	\$ 225	\$ —	\$ 12	\$ 20,574,031
—	—	4,557	—	—	2,540,801
—	—	2	—	187	484,565
—	32,289	64	—	—	4,961,152
—	—	—	—	—	378,752
—	—	—	—	—	3,621
—	—	—	—	—	1,989
—	—	—	—	1,928	8,955,449
—	—	—	—	—	332,051
—	—	—	—	—	19,435
—	—	—	—	—	(17,658)
—	—	—	—	—	23,590,244
—	—	—	—	—	—
—	—	—	—	—	4,979
\$ 1,129	\$ 45,541	\$ 4,848	\$ —	\$ 2,127	\$ 61,829,411
\$ —	\$ 32,296	\$ 513	\$ —	\$ 6	\$ 4,094,507
—	1	1,203	—	21	1,453,521
—	—	—	—	—	1,553,292
—	—	—	—	—	88,758
—	—	—	—	—	359,095
—	—	—	—	—	—
—	—	—	—	—	9,729
—	—	—	—	—	6,377
—	—	—	—	—	186,376
—	—	3	—	—	1,010,850
—	32,297	1,719	—	27	8,762,505
—	—	—	—	—	23,439,380
1,129	13,244	3,129	—	2,100	29,627,526
1,129	13,244	3,129	—	2,100	53,066,906
\$ 1,129	\$ 45,541	\$ 4,848	\$ —	\$ 2,127	\$ 61,829,411

(Concluded)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Alfred E. Alquist Earthquake Fund * (0953)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 4,164	\$ —
ADDITIONS		
Operating Income	15,450	—
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	—	—
Total Additions	15,450	—
DEDUCTIONS		
Operating Expenditures and Expenses	15,339	—
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	15,339	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 4,275	\$ —

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

Asbestos Abatement Fund (0973)	Audit Repayment Trust Fund (0816)	Bay Fill Cleanup and Abatement Fund (0914)	Birth Defects Research Fund (0919)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)	California Business Resources and Assistance Innovation Network Trust Fund (0925)
\$ 197	\$ 349	\$ 251	\$ (127)	\$ 1,312	\$ 352	\$ 73
—	298	39	1	570	726	70
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	17	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>298</u>	<u>39</u>	<u>18</u>	<u>570</u>	<u>726</u>	<u>70</u>
—	67	2	400	441	487	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	304	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>371</u>	<u>2</u>	<u>400</u>	<u>441</u>	<u>487</u>	<u>3</u>
<u>\$ 197</u>	<u>\$ 276</u>	<u>\$ 288</u>	<u>\$ (509)</u>	<u>\$ 1,441</u>	<u>\$ 591</u>	<u>\$ 140</u>

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	California Economic Development Grant and Loan Fund (0922)	Grant and Loan Collection Account (0695)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 4,614	\$ 793
ADDITIONS		
Operating Income	5,367	27
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	386	—
Total Additions	5,753	27
DEDUCTIONS		
Operating Expenditures and Expenses	6,213	5
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	6,213	5
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 4,154	\$ 815

California Economic Development
Grant and Loan Fund

Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account (0694)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)
\$ 995	\$ 1,028	\$ 685	\$ 387	\$ 309	\$ 81,418	\$ 2,046
192	49	242	562	288	4,512	2,027
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
510	—	—	—	—	3,497	—
702	49	242	562	288	8,009	2,027
1,045	21	(10)	596	256	52,755	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	4,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	6,537	—
1,045	21	(10)	596	256	59,292	4,000
\$ 652	\$ 1,056	\$ 937	\$ 353	\$ 341	\$ 30,135	\$ 73

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	California Infrastructure and Economic Development Bank Fund (0649)	California Lung Disease and Asthma Research Fund (8003)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 414,464	\$ 163
ADDITIONS		
Operating Income	10,654	20
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	318	—
Total Additions	10,972	20
DEDUCTIONS		
Operating Expenditures and Expenses	81,655	—
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	277,000	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	358,655	—
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 66,781	\$ 183

California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Public School Library Protection Fund (0975)	California Seniors Special Fund (0886)	California Small Business Development Center Fund (0801)	California State Lottery Education Fund (0814)	California State Lottery Education Fund – California Youth Authority (0831)
\$ 1,138	\$ 221	\$ (126)	\$ 42	\$ —	\$ 3,071	\$ 254
1,187	—	158,500	66	80	54	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
250	182	—	—	—	1,063,936	534
—	—	—	—	—	92	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,437</u>	<u>182</u>	<u>158,500</u>	<u>66</u>	<u>80</u>	<u>1,064,082</u>	<u>534</u>
1,130	219	158,563	39	56	1,024,380	502
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	35,673	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,130</u>	<u>219</u>	<u>158,563</u>	<u>39</u>	<u>56</u>	<u>1,060,053</u>	<u>502</u>
\$ 1,445	\$ 184	\$ (189)	\$ 69	\$ 24	\$ 7,100	\$ 286

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 40	\$ 49,423
ADDITIONS		
Operating Income	1	103,659
Receipts from Federal Government	—	—
Income from Investments	—	1,100
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	3,088
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	1	107,847
DEDUCTIONS		
Operating Expenditures and Expenses	—	110,988
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	292
Adjustments to Prior Year Appropriation Expenditures	—	336
Prior Year Surplus Adjustments	—	—
Other Deductions	—	12
Total Deductions	—	111,628
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 41	\$ 45,642

California State University Trust Fund (0948)	California State University Lottery Education Fund (0839)	California State World Trade Commission Fund		California Urban Waterfront Area Restoration Financing Authority Fund (0982)	California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Lab System and Equine Research Lab Account (0881)
		California Export Promotion Account (0824)	California State World Trade Commission Fund (0981)			
\$ 501,543	\$ 62,371	\$ 3	\$ 120	\$ 145	\$ 37	\$ —
540,005	1,757	149	—	5	2	2,399
726,896	—	—	—	—	—	—
22,917	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
243,249	29,712	—	—	—	—	—
2	4,377	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,533,069	35,846	149	—	5	2	2,399
1,409,391	45,478	146	—	—	6	2,399
—	—	—	—	—	—	—
—	—	—	—	—	—	—
70,624	12,391	—	—	—	—	—
10,623	358	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,490,638	58,227	146	—	—	6	2,399
\$ 543,974	\$ 39,990	\$ 6	\$ 120	\$ 150	\$ 33	\$ —

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ —	\$ 497
ADDITIONS		
Operating Income	83	17
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	—	—
Total Additions	83	17
DEDUCTIONS		
Operating Expenditures and Expenses	—	78
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	—	78
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 83	\$ 436

County Health Services Fund (Continued on next page)						
Child Support Collections Recovery Fund (8004)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	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)
\$ —	\$ (111)	\$ —	\$ 17,855	\$ 987	\$ 195,508	\$ 622
328,720	—	3,323	93,875	33	228,707	25
—	—	—	—	—	—	—
—	—	2,709	36	—	—	—
—	—	—	—	—	—	—
—	1,771	—	—	1,848	—	—
—	—	—	—	—	(42,105)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
328,720	1,771	6,032	93,911	1,881	186,602	25
328,720	1,373	10,278	107,926	2,621	293,449	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(2)	(4,246)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
328,720	1,371	6,032	107,926	2,621	293,449	—
\$ —	\$ 289	\$ —	\$ 3,840	\$ 247	\$ 88,661	\$ 647

(Continued)

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

Year Ended June 30, 2002
(Amounts in thousands)

	County Health Services Fund (Continued from previous page)	D.A.R.E. California (Drug Abuse Resistance Education) Fund (0876)
	Rural Health Services Account (0671)	Fund (0876)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 2,973	\$ 26
ADDITIONS		
Operating Income	5,381	—
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	—	—
Total Additions	5,381	—
DEDUCTIONS		
Operating Expenditures and Expenses	1,761	26
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	1,848	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	3,609	26
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 4,745	\$ —

Deferred Compensation Plan Fund (0915)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Education Technology Trust Fund (0655)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payment Fund (0693)
\$ 4,745,738	\$ 13,159	\$ 3,446	\$ 89	\$ 7,124	\$ 8,231	\$ 29,743
10,175	261,003	959	—	752	14,997	661,141
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	183	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,175	261,003	1,142	—	752	14,997	661,141
272,239	260,868	—	(4)	955	18,152	658,623
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,894	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	3,016	—
272,239	260,868	1,894	(4)	955	21,168	658,623
\$ 4,483,674	\$ 13,294	\$ 2,694	\$ 93	\$ 6,921	\$ 2,060	\$ 32,261

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Employment Development Department Building Fund (0690)	Export Finance Fund (0809)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 1,144	\$ 11,649
ADDITIONS		
Operating Income	—	(1)
Receipts from Federal Government	—	—
Income from Investments	39	—
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	39	(1)
DEDUCTIONS		
Operating Expenditures and Expenses	121	40
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	121	40
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 1,062	\$ 11,608

Farmworker Housing Grant Fund (0927)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund (0912)	Health Professions Education Fund (0829)	Healthy Families Fund (0555)
\$ 16,800	\$ 6,259	\$ 1,233	\$ 11	\$ —	\$ 146	\$ 214
13,882	16,490	939	7,434	26,952,548	874	675,296
—	—	—	—	—	—	—
—	—	—	—	—	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3,000	—	—	—	—
—	—	(129)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4	—
13,882	16,490	3,810	7,434	26,952,548	880	675,296
25,473	16,081	8,853	4,506	26,952,548	1,001	674,468
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3,000	(127)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
401	—	—	—	—	—	—
25,874	16,081	11,853	4,379	26,952,548	1,001	674,468
\$ 4,808	\$ 6,668	\$ (6,810)	\$ 3,066	\$ —	\$ 25	\$ 1,042

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Home Purchase Assistance Fund (0698)	Housing Insurance Fund (0916)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 46,810	\$ 30,873
ADDITIONS		
Operating Income	15	9,474
Receipts from Federal Government	—	—
Income from Investments	1,215	1,103
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	1,230	10,577
DEDUCTIONS		
Operating Expenditures and Expenses	168	4,538
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	10
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	168	4,548
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 47,872	\$ 36,902

Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)
\$ 137,750	\$ 23	\$ 43,987	\$ 942	\$ 10,440	\$ 67,046	\$ 1,508
41,437	—	17,521	1,769	46,662	3,492	6,686
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,770	—	—	—	—	—	—
<u>43,207</u>	<u>—</u>	<u>17,521</u>	<u>1,769</u>	<u>46,662</u>	<u>3,492</u>	<u>6,686</u>
61,788	—	55,374	1,248	46,599	13,183	8,043
—	—	—	—	—	—	—
—	—	—	—	—	—	—
49,200	—	—	—	—	—	—
—	—	—	—	(1)	—	—
—	—	—	1	—	—	—
7,200	—	—	—	—	—	—
<u>118,188</u>	<u>—</u>	<u>55,374</u>	<u>1,249</u>	<u>46,598</u>	<u>13,183</u>	<u>8,043</u>
<u>\$ 62,769</u>	<u>\$ 23</u>	<u>\$ 6,134</u>	<u>\$ 1,462</u>	<u>\$ 10,504</u>	<u>\$ 57,355</u>	<u>\$ 151</u>

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Lighting Device Fund (0850)	Litigation Deposit Fund (0920)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 2	\$ 92,586
ADDITIONS		
Operating Income	—	—
Receipts from Federal Government	—	—
Income from Investments	—	3,077
Receipts from Depositors	—	20,223
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	—	23,300
DEDUCTIONS		
Operating Expenditures and Expenses	2	—
Payments to and for Depositors	—	40,613
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	2	40,613
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ —	\$ 75,273

Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)	Lupus Foundation of America, California Chapters Fund (8006)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund (Continued on next page) Institutions for Mental Disease Account (0873)
\$ 1	\$ 17,701,985	\$ —	\$ 2,108	\$ 63,696	\$ 3,786	\$ 3
44	—	128	134	983,013	66,297	—
—	—	—	—	—	—	—
—	652,098	—	—	—	—	—
—	23,352,851	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
44	24,004,949	128	134	983,013	66,297	—
44	652,098	—	248	1,037,965	69,401	—
—	21,473,087	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
44	22,125,185	—	248	1,037,965	69,401	—
\$ 1	\$ 19,581,749	\$ 128	\$ 1,994	\$ 8,744	\$ 682	\$ 3

(Continued)

Milk Producers Security Trust Fund (0827)	National WWII Veterans Memorial Trust Fund (8002)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Peace Officers and Firefighters Defined Contribution Plan Fund (0615)
\$ 27,117	\$ 111	\$ 21,209,560	\$ 1	\$ —	\$ 552	\$ 75,165
380	10	7,387	—	—	12	34,172
—	—	—	—	—	—	—
936	—	127,580	—	—	—	(6,736)
—	—	13,363,142	—	—	—	—
—	—	16,996	—	—	—	—
—	—	77,070	—	—	—	—
—	—	—	—	—	18	—
—	—	—	—	—	—	—
—	—	1,497	—	—	—	—
1,316	10	13,593,672	—	—	30	27,436
—	—	280,568	—	—	19	3,912
—	—	10,846,246	—	—	—	—
—	—	147,871	—	—	—	—
—	—	76,125	—	—	—	—
—	—	—	—	—	—	—
—	—	741	—	—	—	—
—	—	12,301	—	—	—	—
—	—	11,363,852	—	—	19	3,912
\$ 28,433	\$ 121	\$ 23,439,380	\$ 1	\$ —	\$ 563	\$ 98,689

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 58,940	\$ —
ADDITIONS		
Operating Income	4,581	191
Receipts from Federal Government	—	—
Income from Investments	—	—
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	11,575
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	675
Total Additions	4,581	12,441
DEDUCTIONS		
Operating Expenditures and Expenses	9,303	3,382
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	—	678
Total Deductions	9,303	4,060
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 54,218	\$ 8,381

Primary Care Clinic Risk Pool Account (0664)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Safety Account (0969)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)
\$ 123	\$ 3	\$ 10,817	\$ 5,733	\$ —	\$ 181	\$ 3,301,456
4	1	12,834	740,074	—	325	116,975
—	—	—	—	—	—	—
—	—	416	7,417	—	—	279
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,217,518	—	—
—	—	—	—	—	—	(8)
—	—	—	—	—	—	—
—	—	—	—	—	—	3,837,813
4	1	13,250	747,491	2,217,518	325	3,955,059
—	1	12,689	683,376	2,217,518	311	4,113,614
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,303
—	—	—	(1)	—	—	—
—	—	—	—	—	—	—
—	1	12,689	683,375	2,217,518	311	4,114,917
\$ 127	\$ 3	\$ 11,378	\$ 69,849	\$ —	\$ 195	\$ 3,141,598

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Renewable Energy Loan Loss Reserve Fund (8100)	Renewable Resources Investment Fund (0940)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 39,970	\$ 1,360
ADDITIONS		
Operating Income	—	815
Receipts from Federal Government	—	—
Income from Investments	—	—
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	—	203
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	—	1,018
DEDUCTIONS		
Operating Expenditures and Expenses	26	79
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	29,938	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	29,964	79
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 10,006	\$ 2,299

Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
\$ 53,857	\$ 235	\$ 3	\$ 1,936	\$ 466	\$ 485	\$ 39,221
2,383	21	—	10,683	10	(532)	47,140
—	—	—	—	—	—	—
—	—	—	—	—	—	1,384
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	596	—	829	—
—	—	—	157	—	—	(1,596)
—	—	—	—	—	—	—
167	—	—	—	—	—	—
2,550	21	—	11,436	10	297	46,928
3,740	26	—	8,929	—	385	43,919
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,573	—	—	596	—	—	—
—	—	—	—	—	—	224
—	—	—	—	—	—	—
1,500	—	—	—	—	—	—
13,813	26	—	9,525	—	385	44,143
\$ 42,594	\$ 230	\$ 3	\$ 3,847	\$ 476	\$ 397	\$ 42,006

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 37,381	\$ 72
ADDITIONS		
Operating Income	4,309	1
Receipts from Federal Government	—	—
Income from Investments	—	1
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	170	—
Total Additions	4,479	2
DEDUCTIONS		
Operating Expenditures and Expenses	8,665	2
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	18,000	—
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	26,665	2
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 15,195	\$ 72

Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Penalty Fund (0903)
\$ 16,417	\$ 692,401	\$ 390	\$ —	\$ —	\$ 10,257	\$ —
5,733	70,416	1,137	629	171,262	4,830	154,859
—	—	—	—	—	—	—
—	18,627	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	103,983	546	—	—	—	—
—	—	—	—	—	—	19
—	—	—	—	—	—	—
—	157	—	—	—	—	—
5,733	193,183	1,683	629	171,262	4,830	154,878
13,392	353,622	84	385	171,262	4,280	154,628
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	158,246	—	—	—	—	250
—	84	—	—	—	—	—
—	(132,644)	—	—	—	—	—
—	—	—	—	—	—	—
13,392	379,308	84	385	171,262	4,280	154,878
\$ 8,758	\$ 506,276	\$ 1,989	\$ 244	\$ —	\$ 10,807	\$ —

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 29,950	\$ 4,786
ADDITIONS		
Operating Income	191,487	2,159
Receipts from Federal Government	—	—
Income from Investments	—	—
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	14,406	—
Prior Year Revenue Adjustments	—	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	205,893	2,159
DEDUCTIONS		
Operating Expenditures and Expenses	208,653	257
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	—	2,369
Adjustments to Prior Year Appropriation Expenditures	—	—
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	208,653	2,626
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 27,190	\$ 4,319

Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Superfund Bond Trust Fund (0826)	Supplemental Contributions Program Fund (0259)	Teachers' Health Benefits Fund (8001)
\$ 1,497	\$ 6,202	\$ 24,100	\$ 656	\$ 648	\$ 21,304	\$ 4,373
52	213	143,577	748	21,320	1,118	19,059
—	—	—	—	—	—	—
—	—	—	—	—	(1,958)	118
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5,124	(1,340)	—
—	—	—	—	—	—	26
—	—	—	—	—	—	—
—	—	—	—	—	—	—
52	213	143,577	748	26,444	(2,180)	19,203
—	51	97,643	306	—	—	21,890
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	26,600	—	—
—	—	—	—	—	—	(6)
—	—	—	—	—	—	—
—	51	97,643	306	26,600	—	21,884
\$ 1,549	\$ 6,364	\$ 70,034	\$ 1,098	\$ 492	\$ 19,124	\$ 1,692

(Continued)

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

Year Ended June 30, 2002

(Amounts in thousands)

	Timber Tax Fund (0965)	Trial Court Trust Fund (0932)
FUND BALANCE (DEFICIT), JULY 1, 2001	\$ 7,102	\$ (135,550)
ADDITIONS		
Operating Income	15,099	2,019,289
Receipts from Federal Government	—	—
Income from Investments	—	—
Receipts from Depositors	—	—
Net Increase in Accountability for Deposits	—	—
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	(1,547)	9,466
Prior Year Surplus Adjustments	—	309,769
Other Additions	—	—
Total Additions	13,552	2,338,524
DEDUCTIONS		
Operating Expenditures and Expenses	16,498	1,973,165
Payments to and for Depositors	—	—
Net Decrease in Accountability for Deposits	—	—
Transfers to Other Funds	3	—
Adjustments to Prior Year Appropriation Expenditures	—	2,500
Prior Year Surplus Adjustments	—	135,550
Other Deductions	—	—
Total Deductions	16,501	2,111,215
FUND BALANCE (DEFICIT), JUNE 30, 2002	\$ 4,153	\$ 91,759

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

Unallocated General Obligation Bond Commercial Paper Fund (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Voluntary Alliance Uniting Employers Fund * (0957)	Volunteer Firefighters Length of Service Award Fund (0962)	Total
\$ 1,143	\$ 11,877	\$ 3,667	\$ —	\$ 2,374	\$ 49,986,896
—	—	1,570	—	165	35,262,594
—	—	—	—	—	726,896
—	—	152	—	(200)	832,312
—	462,317	—	—	—	37,198,533
—	—	—	—	—	16,996
—	32,289	—	—	—	3,810,183
—	27	—	—	(94)	(30,909)
—	—	—	—	—	309,769
2,492,020	—	—	—	—	6,338,984
2,492,020	494,633	1,722	—	(129)	84,465,358
2,492,034	—	2,782	—	145	47,561,513
—	226,385	—	—	—	32,586,331
—	—	—	—	—	147,871
—	296,430	—	—	—	1,072,648
—	(29,549)	(522)	—	—	(18,308)
—	—	—	—	—	3,648
—	—	—	—	—	31,645
2,492,034	493,266	2,260	—	145	81,385,348
\$ 1,129	\$ 13,244	\$ 3,129	\$ —	\$ 2,100	\$ 53,066,906

(Concluded)

Statistical Section

**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>1993</u>	<u>1994</u>	<u>1995</u>
REVENUES	\$ 40,238,757	\$ 39,422,461	\$ 42,375,346
EXPENDITURES			
State Operations	9,555,864	10,034,505	10,972,504
Local Assistance	31,155,133	28,846,248	30,958,316
Capital Outlay	27,982	(26)	9,523
Total Expenditures	40,738,979	38,880,727	41,940,343
OTHER FINANCING SOURCES (USES)			
Transfers from Other Funds	715,151	568,687	1,641,282
Transfers to Other Funds	(184,030)	(249,686)	(1,489,699)
Other Additions	78,396	55,809	71,754
Total Other Financing Sources (Uses)	609,517	374,810	223,337
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	109,295	916,544	658,340
FUND BALANCES			
Fund Balances (Deficit), July 1	(3,307,007)	(2,239,956)	(1,004,795)
Restatements:			
Prior Year Revenue, Accrual Adjustments	(128,735)	159,231	(217,366)
Prior Year Expenditure, Accrual Adjustments	1,086,491	(88,476)	431,187
Adjustment to Prior Year Debt Service	—	247,862	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98)	—	—	(261,190)
Fund Balances (Deficit), July 1, Restated	(2,349,251)	(1,921,339)	(1,052,164)
Reserved for Encumbrances	372,012	316,002	306,275
Reserved for Unencumbered Balances of Continuing Appropriations	45,008	51,132	145,757
Reserved for School Loans	—	—	1,709,691
Reserved for Article XVI, Section 8, of the State Constitution (Proposition 98)	150,898	261,190	—
Special Fund for Economic Uncertainties	—	—	—
Unreserved-Undesignated, Available for Appropriation	(2,807,874)	(1,633,119)	(2,555,547)
Total Fund Balances (Deficit), June 30	\$ (2,239,956)	\$ (1,004,795)	\$ (393,824)

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
\$	46,082,090	\$ 49,161,352	\$ 54,797,722	\$ 58,935,144	\$ 71,555,636	\$ 77,609,900	\$ 64,060,309
	11,687,680	12,151,508	14,042,107	14,775,839	15,942,799	17,641,711	19,085,688
	33,132,541	37,433,800	38,990,405	42,260,347	49,974,734	58,441,411	57,141,991
	28,930	53,472	57,181	235,697	186,179	2,044,250	323,505
	44,849,151	49,638,780	53,089,693	57,271,883	66,103,712	78,127,372	76,551,184
	4,540,815	181,479	132,009	93,878	423,302	6,561,817	2,143,250
	(4,481,123)	(217,262)	(174,501)	(996,571)	(203,818)	(6,324,088)	(301,158)
	61,429	49,325	154,355	339,464	48,095	46,309	33,932
	121,121	13,542	111,863	(563,229)	267,579	284,038	1,876,024
	1,354,060	(463,886)	1,819,892	1,100,032	5,719,503	(233,434)	(10,614,851)
	(393,824)	1,073,851	639,843	2,792,484	3,907,671	9,639,691	9,017,521
	(5,252)	(59,018)	(165,317)	(147,156)	(204,610)	(158,787)	(729,794)
	118,867	88,896	498,066	162,311	217,127	(229,949)	217,364
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	(280,209)	1,103,729	972,592	2,807,639	3,920,188	9,250,955	8,505,091
	450,821	442,479	478,684	591,947	701,275	1,834,257	1,491,504
	123,036	68,081	122,836	697,593	1,115,188	1,436,716	827,316
	1,609,691	1,459,691	1,259,691	1,009,691	699,712	349,734	—
	—	—	—	—	—	—	—
	—	—	931,273	1,608,440	3,777,000	3,655,000	—
	(1,109,697)	(1,330,408)	—	—	3,346,516	1,741,814	(4,428,580)
\$	1,073,851	\$ 639,843	\$ 2,792,484	\$ 3,907,671	\$ 9,639,691	\$ 9,017,521	\$ (2,109,760)

Governmental Cost Funds Schedule of Revenues by Source

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

	<u>1993</u>	<u>1994</u>	<u>1995</u>
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 148,667	\$ 144,045	\$ 138,806
Excise Tax on Distilled Spirits	143,440	131,752	130,151
Bank and Corporation (Income) Taxes	4,659,950	4,809,273	5,685,618
Cigarette Tax	677,846	664,322	674,727
Horse Racing Revenues	112,544	116,263	107,605
Inheritance, Estate, and Gift Taxes	458,433	552,139	595,238
Insurance Gross Premiums Tax	1,188,181	1,196,921	998,868
Trailer Coach License (In-Lieu) Fees	36,058	36,138	36,940
Motor Vehicle License (In-Lieu) Fees	2,923,812	2,968,930	3,134,208
Motor Vehicle Fuel Tax – Gasoline	2,154,878	2,257,538	2,369,643
Motor Vehicle Fuel Tax – Diesel	257,696	290,095	316,088
Motor Vehicle Registration and Other Fees	1,510,451	1,513,727	1,578,446
Personal Income Tax	17,358,751	17,402,976	18,608,181
Retail Sales and Use Taxes	16,598,863	16,857,369	16,279,240
Retail Sales and Use Taxes – Realignment	—	—	1,479,693
Total Major Taxes and Licenses	<u>48,229,570</u>	<u>48,941,488</u>	<u>52,133,452</u>
MINOR REVENUES			
Regulatory Taxes and Licenses	1,795,943	1,630,268	1,699,846
Revenues from Local Agencies	489,832	435,048	453,217
Services to the Public	805,838	849,560	857,087
Use of Property and Money	520,468	441,248	714,423
Miscellaneous	470,555	558,751	548,114
Total Minor Revenues	<u>4,082,636</u>	<u>3,914,875</u>	<u>4,272,687</u>
TOTAL, ALL REVENUES	<u>\$ 52,312,206</u>	<u>\$ 52,856,363</u>	<u>\$ 56,406,139</u>

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
\$	142,627	\$ 144,851	\$ 143,931	\$ 145,083	\$ 147,199	\$ 150,630	\$ 152,298
	126,600	126,214	127,016	128,029	134,967	137,820	140,329
	5,862,420	5,788,414	5,836,881	5,724,237	6,638,898	6,899,322	5,333,030
	666,779	665,415	644,297	976,512	1,216,651	1,150,869	1,102,806
	104,158	90,627	81,930	61,185	44,130	42,360	42,247
	659,338	599,255	780,197	890,490	928,146	934,709	890,627
	1,131,737	1,199,554	1,221,285	1,253,972	1,299,777	1,496,556	1,595,846
	35,806	35,800	34,978	34,284	28,422	26,337	15,372
	3,335,697	3,557,222	3,880,841	3,730,813	3,315,500	3,314,891	1,927,780
	2,390,912	2,454,548	2,469,196	2,602,822	2,617,830	2,679,717	2,828,024
	366,377	370,041	384,650	422,404	451,864	462,425	467,879
	1,637,816	1,667,333	1,744,755	1,845,277	1,919,323	1,945,314	1,893,643
	20,877,687	23,275,990	27,927,940	30,894,865	39,578,237	44,618,532	33,051,107
	17,503,877	18,427,459	19,548,294	21,008,445	23,400,703	24,338,838	23,796,013
	1,584,436	1,684,284	1,783,397	1,882,248	2,125,085	2,277,235	2,208,508
	<u>56,426,267</u>	<u>60,087,007</u>	<u>66,609,588</u>	<u>71,600,666</u>	<u>83,846,732</u>	<u>90,475,555</u>	<u>75,445,509</u>
	1,758,454	1,796,003	1,872,196	2,037,814	2,120,691	2,387,179	4,395,716
	484,520	521,267	333,752	285,536	350,246	547,660	611,778
	902,102	952,583	969,727	1,093,493	1,126,090	1,178,196	1,253,778
	639,155	635,300	656,927	697,816	1,107,240	1,520,815	775,729
	575,241	532,541	600,097	516,026	1,176,787	928,371	1,248,465
	<u>4,359,472</u>	<u>4,437,694</u>	<u>4,432,699</u>	<u>4,630,685</u>	<u>5,881,054</u>	<u>6,562,221</u>	<u>8,285,466</u>
\$	<u>60,785,739</u>	<u>64,524,701</u>	<u>71,042,287</u>	<u>76,231,351</u>	<u>89,727,786</u>	<u>97,037,776</u>	<u>83,730,975</u>

Governmental Cost Funds Schedule of Expenditures by Function and Character

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

	<u>1993</u>	<u>1994</u>	<u>1995</u>
EXPENDITURES BY FUNCTION			
Legislative, Judicial, Executive			
Legislative	\$ 170,061	\$ 175,792	\$ 180,769
Judicial	756,527	616,862	635,916
Executive	556,620	564,997	653,583
State and Consumer Services	567,778	630,515	697,555
Business, Transportation, and Housing			
Business and Housing	402,439	224,217	225,398
Transportation	3,177,866	3,363,335	3,188,749
Trade and Commerce	24,992	34,122	47,595
Resources	1,078,435	1,088,492	1,141,488
Environmental Protection	346,786	510,274	459,492
Health and Human Services	15,728,495	15,953,388	16,675,380
Correctional Programs	2,693,576	3,074,471	3,280,762
Education			
Education K-12	15,699,317	13,820,462	14,973,978
Higher Education	5,344,174	4,951,535	5,436,640
General Government			
General Administration	824,387	1,015,089	1,000,650
Tax Relief	811,558	473,707	480,430
Shared Revenues	3,113,325	3,162,558	3,188,090
Debt Service	1,627,492	1,802,833	2,189,529
Brown vs U.S. Department of Health and Human Services	—	—	—
Other Statewide Expenditures	(87,124)	(129,338)	(92,508)
Expenditure Adjustment for Encumbrances	154,566	(162,958)	694,288
Credit for Overhead Services by General Fund	(182,689)	(184,336)	(156,118)
Statewide Indirect Cost Recoveries	(37,432)	(35,399)	(31,132)
TOTAL	<u>\$ 52,771,149</u>	<u>\$ 50,950,618</u>	<u>\$ 54,870,534</u>
EXPENDITURES BY CHARACTER			
State Operations	\$ 14,657,902	\$ 15,322,082	\$ 16,403,401
Local Assistance	37,696,530	35,166,791	37,680,952
Capital Outlay	416,717	461,745	786,181
TOTAL	<u>\$ 52,771,149</u>	<u>\$ 50,950,618</u>	<u>\$ 54,870,534</u>

<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
\$ 187,768	\$ 196,642	\$ 209,690	\$ 219,814	\$ 232,323	\$ 262,370	\$ 265,312
704,112	716,712	766,932	1,346,131	1,372,681	1,478,710	1,633,518
691,264	961,025	919,606	958,189	1,241,219	1,352,128	1,371,891
749,368	734,238	771,444	829,745	856,096	950,192	1,100,942
243,185	115,089	136,558	136,893	156,499	601,053	240,237
3,334,648	3,650,506	3,924,428	4,462,905	5,549,520	4,417,139	6,052,926
51,280	63,789	62,235	130,796	488,489	140,833	81,832
1,179,481	1,310,074	1,323,860	1,695,323	1,858,844	3,349,003	2,284,269
505,206	507,156	605,584	600,060	689,678	869,539	993,144
17,275,117	17,987,919	18,059,611	19,616,132	21,806,291	24,204,531	26,563,743
3,638,672	3,606,674	3,901,296	4,181,474	4,412,542	4,952,927	5,242,369
16,773,927	19,916,015	21,574,341	22,783,975	26,356,838	28,720,596	28,078,228
5,844,282	6,599,573	7,022,658	7,838,117	8,553,343	9,655,954	9,945,193
672,935	743,024	764,615	859,703	982,923	1,294,587	2,475,564
474,179	454,509	453,030	450,213	1,840,129	4,655,826	3,028,703
3,346,240	3,690,512	3,892,036	4,151,197	3,677,687	4,385,429	5,528,996
2,153,682	2,048,475	1,979,211	1,988,176	2,072,960	2,270,649	2,432,942
—	—	—	—	—	—	96,000
202,158	133,309	1,373,823	891,070	580,307	635,475	476,170
(7,691)	(190,609)	(162,630)	(461,310)	(628,506)	(1,943,208)	(681,856)
(130,016)	(147,019)	(125,678)	(144,041)	(170,594)	(197,343)	(251,575)
(48,730)	(23,307)	(48,963)	(32,791)	(37,423)	(36,610)	(47,862)
<u>\$ 57,841,067</u>	<u>\$ 63,074,306</u>	<u>\$ 67,403,687</u>	<u>\$ 72,501,771</u>	<u>\$ 81,891,846</u>	<u>\$ 92,019,780</u>	<u>\$ 96,910,686</u>
\$ 17,341,247	\$ 17,924,850	\$ 20,199,031	\$ 21,092,849	\$ 22,864,874	\$ 24,850,286	\$ 27,994,343
39,973,320	44,686,447	46,666,925	50,734,442	58,369,828	66,087,018	67,993,721
526,500	463,009	537,731	674,480	657,144	1,082,476	922,622
<u>\$ 57,841,067</u>	<u>\$ 63,074,306</u>	<u>\$ 67,403,687</u>	<u>\$ 72,501,771</u>	<u>\$ 81,891,846</u>	<u>\$ 92,019,780</u>	<u>\$ 96,910,686</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)

	1993	1994	1995
REVENUES	\$ 52,312,206	\$ 52,856,363	\$ 56,406,139
EXPENDITURES			
State Operations	14,657,902	15,322,082	16,403,401
Local Assistance	37,696,530	35,166,791	37,680,952
Capital Outlay	416,717	461,745	786,181
Total Expenditures	52,771,149	50,950,618	54,870,534
OTHER FINANCING SOURCES (USES)			
Transfers from Other Funds	11,266,192	11,215,271	13,985,890
Transfers to Other Funds	(10,971,641)	(12,612,693)	(15,273,683)
Revenues Collected for Other Funds	39,437,558	38,260,564	40,869,602
Disbursements of Revenues Collected for Other Funds	(39,437,558)	(38,260,564)	(40,869,602)
Local Sales Taxes Collected	5,282,164	5,369,770	5,900,475
Distributions of Local Sales Taxes	(5,282,164)	(5,369,770)	(5,978,407)
Other Additions	7,683,654	7,692,872	7,392,037
Other Deductions	(7,174,462)	(7,786,512)	(7,014,967)
Total Other Financing Sources (Uses)	803,743	(1,491,062)	(988,655)
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	344,800	414,683	546,950
FUND BALANCES			
Fund Balances, July 1	262,706	1,303,437	2,238,983
Restatements:			
Prior Year Revenue, Accrual Adjustments	(402,349)	378,706	(416,919)
Prior Year Expenditure, Accrual Adjustments	1,098,280	(105,705)	579,911
Prior Year Surplus Adjustments	—	—	—
Adjustment to Prior Year Debt Service	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98)	—	—	—
Fund Balances, July 1, Restated	958,637	1,576,438	2,401,975
Reserved for Encumbrances	2,173,736	2,308,364	1,614,825
Reserved for Unencumbered Balances of Continuing Appropriations	905,435	2,234,070	2,115,094
Other Reserves	176,093	290,181	1,710,691
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties	1,358,889	873,579	1,077,712
Unreserved-Undesignated, Available for Appropriation	(3,310,716)	(3,467,211)	(3,830,587)
Total Fund Balances, June 30	\$ 1,303,437	\$ 2,238,983	\$ 2,687,735

* Beginning fund balances differ from the prior year ending fund balances due to fund reclassifications.

<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
\$ 60,785,740	\$ 64,524,701	\$ 71,042,287	\$ 76,231,351	\$ 89,727,786	\$ 97,037,776	\$ 83,730,975
17,341,251	17,924,850	20,199,031	21,092,849	22,864,874	24,850,286	27,994,343
39,973,317	44,686,447	46,666,925	50,734,442	58,369,828	66,087,018	67,993,721
526,499	463,009	537,731	674,480	657,144	1,082,476	922,622
57,841,067	63,074,306	67,403,687	72,501,771	81,891,846	92,019,780	96,910,686
16,283,326	12,187,685	12,476,863	14,608,523	15,442,823	22,849,088	18,809,024
(17,736,291)	(13,744,595)	(14,187,228)	(16,415,989)	(17,332,771)	(24,699,894)	(19,865,196)
44,737,950	47,875,659	53,784,704	58,154,931	70,013,321	75,655,516	62,657,197
(44,737,950)	(47,875,659)	(53,784,704)	(58,154,931)	(70,013,321)	(75,655,516)	(62,657,197)
5,785,396	6,299,025	6,812,306	7,107,827	8,004,810	8,655,568	8,298,836
(5,785,396)	(6,299,025)	(6,812,306)	(7,107,827)	(8,004,810)	(8,655,568)	(8,298,836)
7,662,500	7,891,815	8,859,468	10,106,013	10,169,775	12,237,391	12,745,839
(7,592,631)	(7,775,029)	(8,508,588)	(9,591,272)	(9,849,409)	(11,927,887)	(11,844,308)
(1,383,096)	(1,440,124)	(1,359,485)	(1,292,725)	(1,569,582)	(1,541,302)	(154,641)
1,561,577	10,271	2,279,115	2,436,855	6,266,358	3,476,694	(13,334,352)
2,687,735	4,588,172	4,749,748	7,414,941*	9,941,163	16,097,893*	19,380,509
64,682	(53,888)	(309,703)	(220,988)	(401,868)	(198,580)	(1,314,948)
274,178	205,193	663,739	310,355	306,280	4,502	2,160,519
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,026,595	4,739,477	5,103,784	7,504,308	9,845,575	15,903,815	20,226,080
1,622,513	1,813,126	1,974,668	2,437,066	3,065,571	5,008,710	5,690,554
2,496,174	2,195,939	2,334,051	3,125,004	3,655,798	3,711,015	4,646,248
1,609,698	1,475,510	1,278,315	1,009,691	727,178	349,734	—
1,263,614	1,275,357	2,346,770	3,411,038	6,093,318	8,599,965	2,562,453
(2,403,827)	(2,010,184)	(550,905)	(41,636)	2,570,068	1,711,085	(6,007,527)
\$ 4,588,172	\$ 4,749,748	\$ 7,382,899	\$ 9,941,163	\$ 16,111,933	\$ 19,380,509	\$ 6,891,728

Governmental Cost Funds Detailed Statement of Revenues

Year Ended June 30, 2002

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 152,298	\$ —	\$ 152,298
Excise Tax on Distilled Spirits	140,329	—	140,329
Bank and Corporation (Income) Taxes	5,333,025	5	5,333,030
Cigarette Tax	121,611	981,195	1,102,806
Horse Racing Revenues	3,296	38,951	42,247
Inheritance Tax	354	—	354
Estate Tax	890,268	—	890,268
Gift Tax	5	—	5
Insurance Gross Premiums Tax	1,595,846	—	1,595,846
Trailer Coach License (In-Lieu) Fees	15,372	—	15,372
Motor Vehicle License (In-Lieu) Fees	—	1,927,780	1,927,780
Motor Vehicle Fuel Tax – Gasoline	—	2,828,024	2,828,024
Motor Vehicle Fuel Tax – Diesel	—	467,879	467,879
Motor Vehicle Registration and Other Fees	—	1,893,643	1,893,643
Personal Income Tax	33,046,665	4,442	33,051,107
Retail Sales and Use Taxes	21,355,315	2,440,698	23,796,013
Retail Sales and Use Taxes – Realignment	—	2,208,508	2,208,508
TOTAL MAJOR TAXES AND LICENSES	62,654,384	12,791,125	75,445,509
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utility Commission Fees	—	75,063	75,063
Liquor License Fees	2,338	34,714	37,052
Genetic Disease Counseling	—	48,668	48,668
Energy Resources Surcharge	—	468,435	468,435
Other Regulatory Taxes	18,087	59,277	77,364
General Fish and Game Licenses, Tags, and Permits	—	74,039	74,039
Other Regulatory Fees	49,793	—	49,793
Other Regulatory Licenses and Permits	—	2,618,131	2,618,131
Teacher Credential Fees	—	19,181	19,181
Insurance Company Fees and Penalties	—	46,753	46,753
Division of Real Estate License Fees	—	36,503	36,503
Beverage Container Redemption Fees	—	504,737	504,737
Hazardous Waste Control Fees	—	66,580	66,580
Insurance Department Fees and Assessments	—	101,147	101,147
Other	2,266	170,004	172,270
Total Regulatory Taxes and Licenses	72,484	4,323,232	4,395,716

	General Fund	Special Funds	Total
Revenue from Local Agencies			
Architecture Public Building Fees	—	27,432	27,432
Penalties on Traffic Violations	—	88,417	88,417
Penalties on Felony Convictions	—	45,989	45,989
Fingerprint Identification Card Fees	—	50,791	50,791
Other	306,768	92,381	399,149
Total Revenue from Local Agencies	306,768	305,010	611,778
Services to the Public			
Pay Patients Board Charges	19,819	—	19,819
State Beach and Park Service Fees	—	33,757	33,757
Emergency Telephone Users Surcharge	—	125,381	125,381
Receipts from Health Care Deposit Fund	8,000	—	8,000
California State University Fees	—	736,656	736,656
General Fees – Secretary of State	7	15,607	15,614
Personalized License Plates	—	38,243	38,243
Other	10,049	266,259	276,308
Total Services to the Public	37,875	1,215,903	1,253,778
Use of Property and Money			
Income from Pooled Money Investments	354,988	1,275	356,263
Income from Surplus Money Investments	4,131	225,091	229,222
Federal Lands Royalties	—	8,511	8,511
Rentals of State Property	9,075	50,156	59,231
State Lands Royalties	15,130	27,633	42,763
Other	39,172	40,567	79,739
Total Use of Property and Money	422,496	353,233	775,729
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	61,869	61,869
Sale of Fixed Assets	131,855	5,363	137,218
Revenue – Abandoned Property	315,580	12,214	327,794
Miscellaneous Revenue	4,214	38,487	42,701
Penalties and Interest on Personal Income Tax	—	21,722	21,722
Uninsured Motorist Fees	2,169	511	2,680
Other Revenue – Cost Recoveries	818	24,184	25,002
Penalty Assessments	99,306	510,954	610,260
Other	12,360	6,859	19,219
Total Miscellaneous	566,302	682,163	1,248,465
TOTAL MINOR REVENUES	1,405,925	6,879,541	8,285,466
TOTAL REVENUES	\$ 64,060,309	\$ 19,670,666	\$ 83,730,975

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2002
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
LEGISLATIVE, JUDICIAL, AND EXECUTIVE						
Legislative						
Legislature						
Senate	\$ 83,720	\$ (11,258)	\$ 72,462	\$ 72,462	\$ —	\$ —
Assembly	113,608	587	114,195	114,195	—	—
Legislative Joint Expenses	—	2	2	2	—	—
Total Legislature	197,328	(10,669)	186,659	186,659	—	—
Legislative Counsel Bureau	78,653	—	78,653	78,653	—	—
Total Legislative	275,981	(10,669)	265,312	265,312	—	—
Judicial						
Judiciary						
California Judicial Center Library	1,557	—	1,557	1,557	—	—
Supreme Court	32,452	—	32,452	32,452	—	—
Judicial Council	94,771	2,031	96,802	83,097	13,705	—
District Courts of Appeal						
First District Court of Appeal	25,600	—	25,600	25,600	—	—
Second District Court of Appeal	48,243	—	48,243	48,243	—	—
Third District Court of Appeal	16,054	—	16,054	16,054	—	—
Fourth District Court of Appeal	37,376	—	37,376	37,376	—	—
Fifth District Court of Appeal	14,720	—	14,720	14,720	—	—
Sixth District Court of Appeal	10,644	—	10,644	10,644	—	—
Total District Courts of Appeal	152,637	—	152,637	152,637	—	—
Total Judiciary	281,417	2,031	283,448	269,743	13,705	—
Commission on Judicial Performance	3,566	—	3,566	3,566	—	—
Habeas Resource Center	9,241	—	9,241	9,241	—	—
Contributions to Judges' Retirement Fund	77,547	—	77,547	2,562	74,985	—
State Trial Court Funding	1,196,797	62,919	1,259,716	—	1,259,716	—
Total Judicial	1,568,568	64,950	1,633,518	285,112	1,348,406	—
Executive/Governor						
Governor's Office	5,661	—	5,661	5,661	—	—
Department of Information Technology	9,462	—	9,462	9,462	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Secretary for State and Consumer Services	1,414	—	1,414	1,414	—	—
Secretary for Business, Transportation, and Housing	—	877	877	877	—	—
Secretary of California Health and Human Services Agency	2,830	—	2,830	2,830	—	—
Secretary for Resources	11,134	986	12,120	4,425	7,695	—
Secretary for Youth and Adult Correctional Agency	965	—	965	965	—	—
Office of the Inspector General	10,799	—	10,799	10,799	—	—
Office of the Inspector General for Veterans Affairs	400	—	400	400	—	—
Secretary for Environmental Protection	3,514	2,123	5,637	5,637	—	—
Office of Planning and Research	19,895	478	20,373	17,823	2,550	—
Office of Emergency Services	78,159	2,581	80,740	37,164	40,266	3,310
Total Executive/Governor	144,233	7,045	151,278	97,457	50,511	3,310
Executive/Constitutional Offices						
Office of the Lieutenant Governor	2,515	—	2,515	2,515	—	—
Department of Justice	350,133	120,689	470,822	432,048	24,738	14,036
State Controller	69,110	4,593	73,703	73,677	26	—
Department of Insurance	1,057	159,949	161,006	126,958	34,048	—
California Gambling Control Commission	—	2,781	2,781	2,781	—	—
State Board of Equalization	191,009	112,142	303,151	303,151	—	—
Secretary of State	39,237	32,775	72,012	64,236	7,776	—
State Treasurer	12,225	649	12,874	9,425	3,449	—
Scholarshare Investment Board	116,310	—	116,310	1,633	114,677	—
California Debt and Investment Advisory Commission	—	1,445	1,445	1,445	—	—
California Debt Limit Allocation Committee	—	860	860	860	—	—
California Industrial Development Financing Advisory Commission	—	342	342	342	—	—
California Tax Credit Allocation Committee	—	2,642	2,642	2,303	339	—
California Alternative Energy and Transportation Finance Authority	150	—	150	150	—	—
Total Executive/Constitutional Offices	781,746	438,867	1,220,613	1,021,524	185,053	14,036
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	2,770,528	500,193	3,270,721	1,669,405	1,583,970	17,346
STATE AND CONSUMER SERVICES						
California Science Center	21,416	3,140	24,556	14,657	—	9,899
California African-American Museum	2,607	—	2,607	2,607	—	—
California Board of Accountancy	—	9,427	9,427	9,427	—	—
California Board of Architectural Examiners	—	3,199	3,199	3,199	—	—
Board of Behavioral Sciences	—	4,511	4,511	4,511	—	—
Contractors' State License Board	—	49,839	49,839	49,839	—	—

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2002
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Dental Board of California	—	6,722	6,722	6,722	—	—
Committee on Dental Auxiliaries	—	1,519	1,519	1,519	—	—
Board of Geologists and Geophysicists	—	845	845	845	—	—
State Board of Guide Dogs for the Blind	—	113	113	113	—	—
Board of Medical Quality Assurance of the State of California	—	36,917	36,917	36,917	—	—
Acupuncture Board	—	1,784	1,784	1,784	—	—
Physical Therapy Board of California	—	2,114	2,114	2,114	—	—
Physician Assistant Examining Committee	—	831	831	831	—	—
Board of Podiatry Medicine	—	841	841	841	—	—
Board of Psychology	—	2,979	2,979	2,979	—	—
Respiratory Care Board of California	—	2,417	2,417	2,417	—	—
Speech-Language Pathology and Audiology Examining Committee	—	562	562	562	—	—
California Board of Occupational Therapy	—	316	316	316	—	—
State Board of Optometry	—	1,081	1,081	1,081	—	—
California State Board of Pharmacy	—	7,205	7,205	7,205	—	—
Board of Registration for Professional Engineers and Land Surveyors	—	7,353	7,353	7,353	—	—
Board of Registered Nursing	—	13,914	13,914	13,914	—	—
Court Reporters Board of California	—	920	920	920	—	—
Structural Pest Control Board	—	3,416	3,416	3,416	—	—
Board of Examiners for Veterinary Medicine	—	1,805	1,805	1,805	—	—
Vocational Nursing Program	—	4,099	4,099	4,099	—	—
Psychiatric Technician Program	—	1,043	1,043	1,043	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	11,135	155,140	166,275	166,275	—	—
State Athletic Commission	887	85	972	972	—	—
Department of Fair Employment and Housing	17,551	—	17,551	17,551	—	—
Fair Employment and Housing Commission	1,295	—	1,295	—	—	—
Franchise Tax Board	386,163	11,902	398,065	397,012	—	1,053
Department of General Services – Headquarters	129,641	136,674	266,315	89,839	122,045	54,431
State Personnel Board	57,534	—	57,534	7,699	49,835	—
TOTAL STATE AND CONSUMER SERVICES	628,229	472,713	1,100,942	863,679	171,880	65,383

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
BUSINESS, TRANSPORTATION, AND HOUSING						
Business and Housing						
Department of Alcoholic Beverage Control	—	35,775	35,775	34,275	1,500	—
Alcoholic Beverage Control Appeals Board	—	696	696	696	—	—
Department of Financial Institutions	—	18,204	18,204	18,204	—	—
Department of Corporations	—	25,311	25,311	25,311	—	—
Department of Housing and Community Development	91,706	4,553	96,259	10,835	85,424	—
Office of Real Estate Appraisers	—	2,668	2,668	2,668	—	—
Department of Real Estate	—	28,855	28,855	28,855	—	—
Department of Managed Health Care	—	32,469	32,469	32,469	—	—
Total Business and Housing	91,706	148,531	240,237	153,313	86,924	—
Transportation						
California Transportation Commission	—	1,728	1,728	1,728	—	—
Special Transportation Program	—	171,000	171,000	—	171,000	—
Department of Transportation	1,100	4,221,607	4,222,707	2,286,022	1,122,847	813,838
High-Speed Rail Authority	—	1,057	1,057	1,057	—	—
Office of Traffic Safety	—	342	342	342	—	—
Department of the California Highway Patrol	5	973,464	973,469	975,885	5	(2,421)
Department of Motor Vehicles	2,694	679,929	682,623	678,452	—	4,171
Total Transportation	3,799	6,049,127	6,052,926	3,943,486	1,293,852	815,588
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING	95,505	6,197,658	6,293,163	4,096,799	1,380,776	815,588
TECHNOLOGY, TRADE, AND COMMERCE						
Technology, Trade, and Commerce Agency	71,909	9,923	81,832	37,374	44,458	—
TOTAL TECHNOLOGY, TRADE, AND COMMERCE	71,909	9,923	81,832	37,374	44,458	—
RESOURCES						
Special Resources Programs	4,013	1,200	5,213	752	4,461	—
California Tahoe Conservancy	17,365	791	18,156	3,926	4,164	10,066
California Conservation Corps	60,965	21,806	82,771	82,035	—	736
Energy Resources Conservation and Development Commission	57,826	242,999	300,825	216,153	84,672	—
Colorado River Board of California	202	13	215	215	—	—
Department of Conservation	21,220	491,932	513,152	513,033	119	—
Department of Forestry and Fire Protection	513,171	6,737	519,908	512,967	88	6,853
State Lands Commission	13,262	6,939	20,201	20,123	—	78
Department of Fish and Game	72,618	137,597	210,215	205,387	2,729	2,099
Wildlife Conservation Board	29,419	21,123	50,542	1,554	250	48,738
Department of Boating and Waterways	—	(199)	(199)	—	(199)	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2002

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California Coastal Commission	11,740	753	12,493	11,538	955	—
State Coastal Conservancy	13,935	11,549	25,484	3,302	—	22,182
Native American Heritage Commission	320	—	320	320	—	—
Department of Parks and Recreation	241,719	132,678	374,397	300,834	49,456	24,107
Santa Monica Mountains Conservancy	—	600	600	600	—	—
San Francisco Bay Conservation and Development Commission	3,751	—	3,751	3,751	—	—
San Gabriel and Lower LA Rivers and Mountains Conservancy	—	247	247	247	—	—
San Joaquin River Conservancy	—	213	213	213	—	—
Baldwin Hills Conservancy	227	—	227	227	—	—
Delta Protection Commission	—	149	149	149	—	—
Coachella Valley Mountains Conservancy	—	107	107	107	—	—
Department of Water Resources	(13,623)	158,905	145,282	97,641	32,977	14,664
TOTAL RESOURCES	1,048,130	1,236,139	2,284,269	1,975,074	179,672	129,523
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY						
State Air Resources Board	78,896	109,603	188,499	170,963	15,111	2,425
California Integrated Waste Management Board	124	104,460	104,584	77,438	27,146	—
Department of Pesticide Regulation	16,412	38,239	54,651	41,883	12,768	—
State Water Resources Control Board	102,876	253,980	356,856	355,356	1,500	—
Department of Toxic Substances Control	174,196	100,586	274,782	269,562	5,220	—
Office of Environmental Health Hazard Assessment	12,963	809	13,772	13,772	—	—
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	385,467	607,677	993,144	928,974	61,745	2,425
HEALTH AND HUMAN SERVICES						
Emergency Medical Services Authority	36,407	1,025	37,432	3,112	34,320	—
Office of Statewide Health Planning and Development	9,222	37,306	46,528	36,985	9,543	—
Department of Aging	45,636	1,574	47,210	6,045	41,165	—
Department of Alcohol and Drug Programs	244,790	2,283	247,073	9,898	237,175	—
Child Development Policy Advisory Committee	429	—	429	429	—	—
California Children and Families Commission	—	790,760	790,760	3,450	787,310	—
Department of Health Services	10,399,610	658,071	11,057,681	446,502	10,611,179	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California Medical Assistance Commission	1,065	—	1,065	1,065	—	—
Managed Risk Medical Insurance Board	148,360	165,587	313,947	3,587	310,360	—
Department of Developmental Services						
Department of Developmental Services – Headquarters	1,373,992	4,946	1,378,938	31,911	1,346,821	206
Agnews State Hospital	47,120	—	47,120	47,120	—	—
Fairview State Hospital	68,873	—	68,873	68,873	—	—
Frank D. Lanterman State Hospital	52,465	—	52,465	52,465	—	—
Porterville State Hospital	67,290	—	67,290	67,290	—	—
Sonoma State Hospital	88,617	—	88,617	88,617	—	—
Northern California Facility – Yuba City	8,949	—	8,949	8,949	—	—
Southern California Facility – Cathedral City	11,177	—	11,177	11,177	—	—
Total Department of Developmental Services	1,718,483	4,946	1,723,429	376,402	1,346,821	206
Department of Mental Health						
Department of Mental Health – Headquarters	514,114	3,053	517,167	68,549	437,958	10,660
Atascadero State Hospital	123,961	—	123,961	123,813	—	148
Metropolitan State Hospital	51,859	—	51,859	51,659	—	200
Napa State Hospital	115,961	—	115,961	115,822	—	139
Patton State Hospital	144,264	—	144,264	144,022	—	242
Vacaville Psychiatric Services	2,040	—	2,040	2,040	—	—
Coalinga Secure Treatment Facility	207	—	207	207	—	—
Total Department of Mental Health	952,406	3,053	955,459	506,112	437,958	11,389
Department of Community Services and Development	76,878	—	76,878	1,514	75,364	—
Employment Development Department	32,201	51,815	84,016	83,300	716	—
Department of Rehabilitation	157,182	—	157,182	44,885	112,297	—
Department of Child Support Services	426,769	—	426,769	28,814	397,955	—
Department of Social Services	7,570,601	3,531	7,574,132	95,769	7,478,363	—
State-Local Realignment	—	3,023,753	3,023,753	—	3,023,753	—
TOTAL HEALTH AND HUMAN SERVICES	21,820,039	4,743,704	26,563,743	1,647,869	24,904,279	11,595
YOUTH AND ADULT CORRECTIONAL AGENCY						
Department of Corrections – Unallocated	3,252	—	3,252	—	—	3,252
Corrections – Corcoran Region	481,739	—	481,739	481,739	—	—
Corrections – El Centro Region	360,200	—	360,200	360,200	—	—
Corrections – Bakersfield Region	476,355	—	476,355	476,355	—	—
Corrections – Sacramento Region	400,810	—	400,810	400,810	—	—
Corrections – North Coast Region	524,424	—	524,424	524,424	—	—
Corrections – Central Coast Region	618,370	—	618,370	618,370	—	—
Corrections – Southern California Region	452,624	—	452,624	452,624	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2002
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Corrections – Central Valley Region	308,890	—	308,890	308,890	—	—
Department of Corrections – Headquarters	1,368,150	—	1,368,150	1,259,312	48,509	60,329
Board of Corrections	119,042	18,457	137,499	6,700	130,799	—
Board of Prison Terms	30,491	—	30,491	30,491	—	—
Youthful Offender Parole Board	3,390	—	3,390	3,390	—	—
Department of Youth Authority – Headquarters	51,206	—	51,206	30,689	8,091	12,426
Northern Schools	89,897	—	89,897	89,897	—	—
Northern Youth Correctional Reception Center and Clinic	20,534	—	20,534	20,534	—	—
Preston Youth Correctional Facility	34,084	—	34,084	34,084	—	—
Northern Camps	9,258	—	9,258	9,258	—	—
Southern Youth Correctional Reception Center and Clinic	22,173	—	22,173	22,173	—	—
El Paso De Robles Youth Correctional Facility	32,419	—	32,419	32,419	—	—
Fred C. Nelles Youth Correctional Facility	31,123	—	31,123	31,123	—	—
Ventura Youth Correctional Facility	32,875	—	32,875	32,875	—	—
Heman G. Stark Youth Correctional Facility	51,906	—	51,906	51,906	—	—
Commission on Correctional Peace Officers' Standards and Training	2,028	—	2,028	2,028	—	—
Federal Immigration Funding – Incarceration	(301,328)	—	(301,328)	(301,328)	—	—
TOTAL YOUTH AND ADULT CORRECTIONAL AGENCY .	5,223,912	18,457	5,242,369	4,978,963	187,399	76,007
EDUCATION						
K-12 Education						
Department of Education – Headquarters	26,896,014	36,302	26,932,316	57,431	26,874,885	—
California School for the Blind	10,061	—	10,061	9,807	—	254
California School for the Deaf – Fremont	24,826	—	24,826	24,826	—	—
California School for the Deaf – Riverside	24,012	—	24,012	23,919	—	93
Diagnostic Centers	9,084	—	9,084	9,084	—	—
California State Library	104,151	1,355	105,506	20,183	85,323	—
California State Summer School for the Arts	923	—	923	923	—	—
Contributions to Teachers' Retirement Fund	871,774	—	871,774	—	871,774	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
School Facilities Aid Program	15,566	2,666	18,232	571	17,661	—
Commission on Teacher Credentialing	58,335	23,159	81,494	25,737	55,757	—
Total K-12 Education	28,014,746	63,482	28,078,228	172,481	27,905,400	347
Higher Education						
Board of Governors of the California Community Colleges	2,589,818	531	2,590,349	13,049	2,577,300	—
California Postsecondary Education Commission	3,636	—	3,636	3,636	—	—
University of California	3,337,448	37,419	3,374,867	3,370,981	—	3,886
Hastings College of Law	13,855	—	13,855	13,855	—	—
Trustees of the California State University – Fiscal Management	267,781	2,610	270,391	270,391	—	—
California State College, Bakersfield	57,373	11,253	68,626	68,626	—	—
California State College, San Bernardino	89,371	35,392	124,763	124,763	—	—
California State College, Stanislaus	52,935	13,309	66,244	66,244	—	—
California State University, Chico	104,842	31,688	136,530	135,621	—	909
California State University, Dominguez Hills	65,636	21,056	86,692	86,692	—	—
California State University, Fresno	135,675	32,942	168,617	168,617	—	—
California State University, Fullerton	147,801	57,056	204,857	204,857	—	—
California State University, Hayward	86,922	28,423	115,345	115,345	—	—
California State University, Humboldt	70,606	15,095	85,701	85,701	—	—
California State University, Long Beach	185,555	65,020	250,575	250,575	—	—
California State University, Los Angeles	121,839	42,694	164,533	164,533	—	—
California State University, Maritime Academy	14,552	1,688	16,240	16,240	—	—
California State University, Monterey Bay	44,467	5,089	49,556	49,556	—	—
California State University, Northridge	169,701	53,111	222,812	222,812	—	—
California State University, Pomona	131,703	38,413	170,116	170,116	—	—
California State University, Sacramento	150,259	43,524	193,783	193,783	—	—
California State University, San Diego	204,711	66,099	270,810	270,810	—	—
California State University, San Francisco	150,253	60,827	211,080	211,080	—	—
California State University, San Jose	158,381	49,649	208,030	208,030	—	—
California Polytechnic State University, San Luis Obispo	135,884	35,011	170,895	170,895	—	—
California State University, Sonoma	60,545	13,436	73,981	68,997	—	4,984
California State University, San Marcos	58,513	11,288	69,801	69,801	—	—
California State University, Channel Islands	18,477	70	18,547	18,547	—	—
Student Aid Commission	543,961	—	543,961	15,267	528,694	—
Total Higher Education	9,172,500	772,693	9,945,193	6,829,420	3,105,994	9,779
TOTAL EDUCATION	37,187,246	836,175	38,023,421	7,001,901	31,011,394	10,126

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2002

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
GENERAL GOVERNMENT						
General Administration						
Office of Criminal Justice Planning	184,880	22,860	207,740	6,455	201,285	—
Commission on Peace Officer Standards and Training	4,375	60,738	65,113	32,015	33,098	—
State Public Defender	11,525	—	11,525	11,525	—	—
Payment to Counties for Costs of Homicide Trials	7,500	—	7,500	—	7,500	—
California Arts Council	47,932	796	48,728	2,829	45,899	—
Agricultural Labor Relations Board	4,626	—	4,626	4,626	—	—
Public Employment Relations Board	4,409	—	4,409	4,409	—	—
Department of Industrial Relations	168,731	47,417	216,148	215,248	900	—
Department of Personnel Administration	38,053	1,115	39,168	39,168	—	—
California Citizen Compensation Committee	2	—	2	2	—	—
Workers' Compensation Benefits						
Workers' Compensation Benefits for Subsequent Injuries	5,264	2,647	7,911	7,911	—	—
Disaster Service Workers	624	—	624	—	624	—
Total Workers' Compensation Benefits	5,888	2,647	8,535	7,911	624	—
Board of Chiropractic Examiners	—	2,085	2,085	2,085	—	—
Board of Osteopathic Examiners	—	866	866	866	—	—
Board of Pilot Commissioners for Bays of San Francisco,						
San Pablo and Suisun	—	882	882	882	—	—
California Horse Racing Board	—	8,369	8,369	8,369	—	—
Department of Food and Agriculture	102,641	131,085	233,726	164,649	63,867	5,210
Fair Political Practices Commission	6,158	—	6,158	6,158	—	—
Public Utilities Commission	148,160	1,161,616	1,309,776	1,309,776	—	—
Seismic Safety Commission	891	—	891	891	—	—
California Victim Compensation and Government Claims Board	1,977	137,361	139,338	138,204	1,134	—
Electricity Oversight Board	36	2,311	2,347	2,347	—	—
Milton Marks Commission on California State Government						
Organization and Economy	754	—	754	754	—	—
Membership in Interstate Organizations of State Governments	1,787	—	1,787	1,787	—	—
Commission on the Status of Women	414	—	414	414	—	—
California Law Revision Commission	634	—	634	634	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Commission on Uniform State Laws	142	—	142	142	—	—
Bureau of State Audits	11,136	—	11,136	11,136	—	—
Department of Finance	26,958	—	26,958	26,958	—	—
Commission on State Mandates	1,549	—	1,549	1,549	—	—
Office of Administrative Law	2,540	—	2,540	2,540	—	—
Military Department	43,597	28	43,625	43,079	—	546
Department of Veterans Affairs						
Veterans Home of California – Headquarters	5,168	338	5,506	2,742	2,764	—
Veterans Home of California – Yountville	35,247	—	35,247	32,175	—	3,072
Veterans Home of California – Barstow	15,859	—	15,859	15,859	—	—
Veterans Home of California – Chula Vista	11,481	—	11,481	11,481	—	—
Total Department of Veterans Affairs	67,755	338	68,093	62,257	2,764	3,072
Total General Administration	895,050	1,580,514	2,475,564	2,109,665	357,071	8,828
Tax Relief						
General Tax Relief	3,028,703	—	3,028,703	—	3,028,703	—
Total Tax Relief	3,028,703	—	3,028,703	—	3,028,703	—
Local Government Aid (Subventions)						
Local Government Financing, Proposition 13 Fiscal Relief	334,473	—	334,473	—	334,473	—
Shared Revenues						
Apportionment of Off-Highway License Fees	—	1,489	1,489	—	1,489	—
Apportionment of Motor Vehicle License Fees (In-Lieu)	18,447	3,889,513	3,907,960	—	3,907,960	—
Apportionment of Tideland Revenues	187	—	187	—	187	—
Apportionment of Motor Vehicle Fuel Tax (HUT)	—	1,139,277	1,139,277	35,084	1,104,193	—
Apportionment of Geothermal Resources	—	2,600	2,600	2,600	—	—
Apportionment of Local Transportation Funding	—	143,010	143,010	—	143,010	—
Total Shared Revenues	18,634	1,582,679	5,194,523	37,684	5,156,839	—
Total Local Government Aid (Subventions)	353,107	5,175,889	5,528,996	37,684	5,491,312	—
Debt Service						
Payment of Interest on Pooled Money Investment Loans	4,507	—	4,507	4,507	—	—
General Obligation Bonds and Commercial Paper	2,305,018	—	2,305,018	2,305,018	—	—
Payment of Interest on General Fund Loans	109,153	—	109,153	109,153	—	—
Interest Payments to Federal Government	13,926	338	14,264	14,264	—	—
Total Debt Service	2,432,604	338	2,432,942	2,432,942	—	—

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2002

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Statewide Expenditure and Savings						
Health and Dental Benefits for Annuitants	456,889	—	456,889	456,889	—	—
Board of Control Equity Claims	739	286	1,025	1,025	—	—
Judgments, Settlements, and Tort Liability Claims	9,132	215	9,347	9,347	—	—
Unallocated Capital Outlay	1,935	—	1,935	—	—	1,935
Reserve for Encumbrance	342,752	(1,024,608)	(681,856)	(17,729)	(447,993)	(216,134)
Reserve for Economic Uncertainties	61,200	—	61,200	61,200	—	—
Brown vs U.S. Department of Health and Human Services	96,000	—	96,000	96,000	—	—
Statewide General Administration Expenditures (Pro Rata)	(255,558)	3,983	(251,575)	(251,575)	—	—
Miscellaneous	(54,472)	246	(54,226)	(93,281)	39,055	—
General Fund Credits from Federal Funds	(47,862)	—	(47,862)	(47,862)	—	—
Total Statewide Expenditure and Savings	610,755	(1,019,878)	(409,123)	214,014	(408,938)	(214,199)
TOTAL GENERAL GOVERNMENT	7,320,219	5,736,863	13,057,082	4,794,305	8,468,148	(205,371)
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 76,551,184	\$ 20,359,502	\$ 96,910,686	\$ 27,994,343	\$ 67,993,721	\$ 922,622

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Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2002
(Amounts in thousands)

	Bonds Outstanding June 30, 2001	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks and Coastal Protection	\$ —	\$ —
California Earthquake Safety and Rehabilitation	95,505	—
California Library Construction and Renovation	50,010	3,000
California Park and Recreational Facilities	165,030	—
California Parklands	46,215	—
California Safe Drinking Water	202,690	3,875
California Wildlife, Coastal, and Park Land Conservation	470,710	—
Class-Size Reduction Public Education Facilities	5,102,795	2,227,995
Clean Air and Transportation Improvement	1,223,780	122,865
Clean Water	116,055	—
Clean Water and Water Conservation	57,915	—
Clean Water and Water Reclamation	46,945	3,080
Community Parklands	50,920	—
County Correctional Facility Capital Expenditure	256,885	—
County Correctional Facility Capital Expenditure and Youth Facility	313,640	24,690
County Jail Capital Expenditure	162,025	—
Earthquake Safety and Public Building Rehabilitation	161,255	33,985
Fish and Wildlife Habitat Enhancement	33,870	—
Hazardous Substance Cleanup	37,085	—
Higher Education Facilities	1,398,995	114,455
Housing and Homeless	190,070	605
Lake Tahoe Acquisitions	35,755	—
New Prison Construction	1,065,100	83,420
Passenger Rail and Clean Air	615,410	53,975
Public Education Facilities	2,542,445	189,505
Safe, Clean, Reliable Water Supply	275,065	98,935
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	54,000	115,000
Safe Neighborhood Parks	138,500	224,000
School Building and Earthquake	33,325	—
School Facilities	3,623,145	329,526
Seismic Retrofit	1,175,540	270,920
Senior Center	12,500	—
State Beach, Park, Recreational, and Historical Facilities	1,735	—
State School Building Lease-Purchase	596,255	—
State, Urban, and Coastal Parks	19,050	—
Veterans' Home	—	—
Voting Modernization	—	—
Water Conservation	33,865	2,535
Water Conservation and Water Quality	75,250	3,400
Total, General Fund Bonded Debt	20,479,335	3,905,766
SELF-LIQUIDATING BONDS		
California Water Resources Development	905,420	—
Veterans Farm and Home Building	2,415,765	111,325
Total, Self-Liquidating Bonds	3,321,185	111,325
Total, Bonded Debt	\$ 23,800,520	\$ 4,017,091

Interest	Redemption	Bonds Outstanding June 30, 2002	Commercial Paper Authorized	Authorized and Unissued
\$ —	\$ —	\$ —	\$ —	\$ 2,600,000
3,892	95,505	—	—	—
2,815	4,130	48,880	2,995	349,100
10,734	15,225	149,805	—	1,100
3,182	7,935	38,280	—	—
12,192	17,555	189,010	6,265	4,500
27,710	23,040	447,670	—	14,980
285,306	383,525	6,947,265	1,187,870	818,000
66,751	103,305	1,243,340	355,225	—
7,355	9,690	106,365	—	—
4,003	10,865	47,050	—	—
2,512	3,860	46,165	—	—
3,295	3,665	47,255	—	—
16,695	12,990	243,895	—	—
18,164	35,780	302,550	—	—
11,445	26,075	135,950	—	—
8,435	17,310	177,930	70,970	19,030
2,309	3,670	30,200	—	3,000
1,845	27,085	10,000	—	—
81,047	162,700	1,350,750	24,645	7,270
7,827	184,220	6,455	—	—
2,377	3,355	32,400	—	—
67,465	179,820	968,700	11,960	9,900
35,328	75,880	593,505	13,900	—
127,161	199,990	2,531,960	121,485	8,700
14,795	20,315	353,685	106,200	511,800
3,342	2,000	167,000	944,200	856,800
9,445	6,500	356,000	224,500	1,513,000
1,827	1,335	31,990	—	—
200,877	439,679	3,512,992	57,739	—
58,816	93,665	1,352,795	525,645	—
867	2,500	10,000	—	—
131	620	1,115	—	—
41,305	82,085	514,170	—	—
1,138	2,120	16,930	—	—
—	—	—	—	50,000
—	—	—	—	200,000
1,786	3,450	32,950	10,701	5,234
4,612	2,835	75,815	—	27,600
1,148,786	2,264,279	22,120,822	3,664,300	7,000,014
38,926	41,040	864,380	—	167,600
160,148	180,160	2,346,930	66,735	605,585
199,074	221,200	3,211,310	66,735	773,185
\$ 1,347,860	\$ 2,485,479	\$ 25,332,132	\$ 3,731,035	\$ 7,773,199

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2002
(Amounts in thousands)

	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2003	\$ 3,625	\$ 27,909	\$ 11,221
2004	6,077	26,349	8,011
2005	6,259	24,952	5,936
2006	5,258	22,386	5,590
2007	4,798	17,840	2,858
2008	4,868	16,980	2,723
2009	4,696	16,138	2,585
2010	4,478	12,281	2,450
2011	5,177	9,794	2,315
2012	5,186	7,235	1,168
2013	2,998	2,496	498
2014	1,882	1,971	480
2015	1,823	1,905	462
2016	1,753	1,839	444
2017	2,006	1,871	426
2018	1,930	1,800	408
2019	1,855	1,740	392
2020	1,975	1,671	376
2021	1,705	1,602	360
2022	1,163	1,338	344
2023	1,113	1,303	396
2024	1,063	911	55
2025	1,019	716	52
2026	829	512	—
2027	407	237	—
2028	263	226	—
2029	703	—	—
2030	44	—	—
2031	42	—	—
2032	—	—	—
2033	—	—	—
TOTAL	74,995	204,002	49,550
Percent of Total Requirements	0.18%	0.48%	0.12%
Total Interest Payments	26,115	54,197	11,270
Total Redemptions	\$ 48,880	\$ 149,805	\$ 38,280

Non-Self-Liquidating						
California Safe Drinking Water	California Wildlife, Coastal, and Park Land Conservation	Class-Size Reduction Public Education Facilities	Clean Air and Transportation Improvement	Clean Water	Clean Water and Water Conservation	Clean Water and Water Reclamation
\$ 26,155	\$ 62,118	\$ 407,130	\$ 73,096	\$ 18,507	\$ 14,425	\$ 2,552
26,517	57,880	599,035	134,045	17,181	10,856	4,569
24,666	53,228	561,614	125,626	16,032	8,804	4,461
21,059	51,246	546,536	121,309	15,498	5,655	4,343
19,593	49,211	575,151	121,524	13,596	2,903	4,347
18,358	46,860	555,412	112,606	12,728	2,776	4,071
17,808	45,359	544,985	110,169	12,342	2,649	3,951
17,265	41,736	544,552	105,899	10,175	2,076	3,840
16,322	36,755	474,813	110,175	7,630	1,978	4,051
12,302	32,834	470,686	122,155	5,244	1,364	3,507
7,385	21,450	456,487	89,427	1,973	721	3,064
7,122	16,985	435,382	60,566	1,907	697	2,944
6,928	16,441	406,949	60,705	1,840	673	2,865
6,692	15,889	389,743	62,608	1,774	650	2,770
6,461	15,823	399,054	61,928	1,707	632	3,158
6,229	15,778	390,928	59,983	1,641	609	3,036
6,009	15,173	382,781	60,740	1,575	585	2,915
6,303	14,565	374,824	68,320	1,508	538	3,064
5,511	13,953	369,225	53,871	1,443	516	2,768
5,282	12,513	406,758	49,124	1,372	493	3,554
5,880	12,000	412,403	51,952	1,301	471	1,805
4,206	8,642	401,394	44,302	265	448	892
3,171	5,982	390,404	38,162	103	301	857
3,065	4,902	379,401	43,925	—	174	978
952	3,061	368,384	27,615	—	122	646
835	875	357,456	24,709	—	117	540
1,023	1,037	392,937	22,278	—	113	952
551	—	502,653	19,552	—	—	472
—	—	241,826	8,780	—	—	—
—	—	123,103	2,446	—	—	—
—	—	—	—	—	—	—
283,650	672,296	12,862,006	2,047,597	147,342	61,346	76,972
0.67%	1.60%	30.53%	4.86%	0.35%	0.15%	0.18%
94,640	224,626	5,914,741	804,257	40,977	14,296	30,807
\$ 189,010	\$ 447,670	\$ 6,947,265	\$ 1,243,340	\$ 106,365	\$ 47,050	\$ 46,165

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2002
(Amounts in thousands)

	Community Parklands	County Correctional Facility Capital Expenditure	County Correctional Facility Capital Expenditure and Youth Facility
2003	\$ 8,096	\$ 41,120	\$ 20,489
2004	7,444	37,714	39,848
2005	7,135	35,622	37,922
2006	6,824	34,091	35,350
2007	6,511	32,553	34,975
2008	6,213	31,013	32,542
2009	5,897	29,453	30,944
2010	5,325	25,669	37,625
2011	3,616	20,441	30,360
2012	2,567	13,061	25,317
2013	665	10,145	17,379
2014	517	3,247	11,271
2015	497	2,844	9,287
2016	478	2,732	10,619
2017	458	2,620	11,112
2018	439	2,508	10,695
2019	420	2,403	10,285
2020	403	2,208	13,645
2021	386	2,114	9,278
2022	369	2,021	9,921
2023	425	2,127	6,158
2024	—	—	3,976
2025	—	—	3,448
2026	—	—	2,564
2027	—	—	1,316
2028	—	—	1,564
2029	—	—	898
2030	—	—	890
2031	—	—	—
2032	—	—	—
2033	—	—	—
TOTAL	64,685	335,706	459,678
Percent of Total Requirements	0.15%	0.80%	1.09%
Total Interest Payments	17,430	91,811	157,128
Total Redemptions	\$ 47,255	\$ 243,895	\$ 302,550

Non-Self-Liquidating

County Jail Capital Expenditure	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Hazardous Substance Cleanup	Higher Education Facilities	Housing and Homeless	Lake Tahoe Acquisitions
\$ 35,543	\$ 11,660	\$ 6,105	\$ 3,141	\$ 113,023	\$ 405	\$ 6,522
33,619	19,776	5,749	2,939	180,502	816	6,220
30,817	19,152	5,351	2,736	170,011	790	5,916
21,631	18,589	4,038	2,568	158,301	763	4,925
20,352	18,507	3,362	—	158,120	735	3,690
14,272	17,937	3,202	—	144,481	707	3,517
8,116	17,432	3,044	—	140,822	677	3,349
2,215	16,875	2,367	—	142,813	645	3,182
853	17,961	2,238	—	141,668	612	2,344
—	16,396	1,033	—	76,032	859	2,135
—	14,896	457	—	58,499	503	179
—	12,378	442	—	47,518	199	170
—	10,683	427	—	52,320	233	162
—	8,910	406	—	49,343	226	56
—	8,816	392	—	49,852	226	54
—	10,854	382	—	47,999	224	51
—	9,597	367	—	54,552	214	—
—	7,899	352	—	57,025	201	—
—	2,802	338	—	44,510	186	—
—	1,446	284	—	48,047	509	—
—	—	320	—	39,307	215	—
—	—	207	—	26,634	—	—
—	—	99	—	21,927	—	—
—	—	39	—	14,746	—	—
—	—	38	—	5,718	—	—
—	—	16	—	4,339	—	—
—	—	16	—	11,428	—	—
—	—	—	—	1,135	—	—
—	—	—	—	586	—	—
—	—	—	—	118	—	—
—	—	—	—	—	—	—
167,418	262,566	41,071	11,384	2,061,376	9,945	42,472
0.40%	0.62%	0.10%	0.03%	4.89%	0.02%	0.10%
31,468	84,636	10,871	1,384	710,626	3,490	10,072
\$ 135,950	\$ 177,930	\$ 30,200	\$ 10,000	\$ 1,350,750	\$ 6,455	\$ 32,400

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2002
(Amounts in thousands)

	New Prison Construction	Passenger Rail and Clean Air	Public Education Facilities
2003	\$ 132,563	\$ 44,801	\$ 132,268
2004	181,373	86,964	231,947
2005	167,596	79,028	226,433
2006	141,013	74,839	221,083
2007	119,150	81,812	216,148
2008	111,295	67,910	209,012
2009	103,317	64,469	199,597
2010	115,230	61,451	190,854
2011	121,501	71,744	221,591
2012	33,460	68,979	142,980
2013	21,239	43,869	170,860
2014	11,498	22,844	157,598
2015	11,004	15,173	159,011
2016	7,466	13,846	150,355
2017	5,783	9,465	152,599
2018	5,286	12,362	148,153
2019	9,831	7,723	143,217
2020	1,524	1,841	140,290
2021	530	368	136,690
2022	—	—	134,453
2023	—	—	131,051
2024	—	—	126,285
2025	—	—	121,497
2026	—	—	135,913
2027	—	—	150,444
2028	—	—	110,662
2029	—	—	76,989
2030	—	—	33,619
2031	—	—	8,107
2032	—	—	3,227
2033	—	—	—
TOTAL	1,300,659	829,488	4,382,933
Percent of Total Requirements	3.09%	1.97%	10.41%
Total Interest Payments	331,959	235,983	1,850,973
Total Redemptions	\$ 968,700	\$ 593,505	\$ 2,531,960

Non-Self-Liquidating

	Safe Drinking Water, Clean Water, Safe, Clean, Reliable Water Supply	Watershed Protection, and Flood Protection	Safe Neighborhood Parks	School Building and Earthquake	School Facilities	Seismic Retrofit	Senior Center
\$	19,780	\$ 10,578	\$ 24,413	\$ 3,088	\$ 248,371	\$ 71,759	\$ 3,185
	30,971	11,487	28,517	3,015	453,243	118,823	3,005
	30,152	11,335	27,719	2,925	415,631	113,862	2,825
	29,526	11,184	27,166	2,830	381,555	111,150	2,648
	29,647	12,741	29,104	2,740	370,193	112,979	—
	28,313	12,619	28,592	2,670	355,888	109,711	—
	28,114	12,487	28,156	2,601	354,422	107,167	—
	26,582	12,362	26,955	2,532	395,759	99,594	—
	24,093	12,192	22,869	2,462	361,091	101,889	—
	22,925	12,029	22,540	2,392	235,792	80,830	—
	22,898	11,881	22,212	2,322	178,078	87,849	—
	22,377	10,754	20,832	2,252	148,966	83,776	—
	20,353	9,966	17,602	2,182	172,048	81,797	—
	20,345	9,890	18,305	2,112	151,239	80,397	—
	18,473	9,804	18,581	2,037	146,816	76,811	—
	19,612	9,709	18,351	1,967	141,195	77,066	—
	19,145	9,616	18,119	1,897	161,250	75,165	—
	18,678	9,524	17,929	1,827	161,540	76,010	—
	18,349	9,459	17,750	1,757	122,969	74,687	—
	19,669	10,532	20,985	1,687	182,344	76,376	—
	20,334	11,077	22,959	1,616	133,274	75,625	—
	19,724	10,927	22,484	1,544	56,012	73,380	—
	19,113	10,782	22,011	1,473	29,549	71,126	—
	18,495	10,636	21,537	1,401	10,523	70,611	—
	19,622	10,489	21,068	—	9,643	77,015	—
	19,586	10,359	20,598	—	9,643	76,933	—
	19,227	10,213	20,127	—	17,616	62,707	—
	13,001	10,073	19,653	—	4,238	45,142	—
	8,498	9,932	19,180	—	820	20,822	—
	4,711	7,623	12,827	—	195	13,328	—
	—	—	—	—	—	—	—
	632,313	322,260	659,141	53,329	5,409,903	2,404,387	11,663
	1.50%	0.77%	1.56%	0.13%	12.84%	5.71%	0.03%
	278,628	155,260	303,141	21,339	1,896,911	1,051,592	1,663
\$	353,685	\$ 167,000	\$ 356,000	\$ 31,990	\$ 3,512,992	\$ 1,352,795	\$ 10,000

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2002
(Amounts in thousands)

	State Beach, Park, Recreational, and Historical Facilities	State School Building Lease-Purchase	State, Urban, and Coastal Parks
2003	\$ 694	\$ 117,328	\$ 3,253
2004	518	107,128	2,840
2005	—	95,233	1,890
2006	—	86,528	1,816
2007	—	71,788	1,503
2008	—	60,554	1,443
2009	—	57,265	1,385
2010	—	35,843	1,312
2011	—	18,807	1,248
2012	—	8,242	794
2013	—	—	618
2014	—	—	599
2015	—	—	581
2016	—	—	562
2017	—	—	548
2018	—	—	529
2019	—	—	510
2020	—	—	492
2021	—	—	473
2022	—	—	455
2023	—	—	490
2024	—	—	342
2025	—	—	156
2026	—	—	150
2027	—	—	88
2028	—	—	85
2029	—	—	131
2030	—	—	—
2031	—	—	—
2032	—	—	—
2033	—	—	—
TOTAL	1,212	658,716	24,293
Percent of Total Requirements	0.01%	1.56%	0.06%
Total Interest Payments	97	144,546	7,363
Total Redemptions	\$ 1,115	\$ 514,170	\$ 16,930

Non-Self-Liquidating		Self-Liquidating			
Water Conservation	Water Conservation and Water Quality	California Water Resources Development	Veterans Farm and Home Building	Total	
\$ 1,835	\$ 10,047	\$ 79,425	\$ 215,326	\$ 2,011,556	
3,546	8,808	79,747	212,779	2,789,858	
3,153	8,374	79,629	219,395	2,632,210	
2,969	8,085	78,858	224,383	2,491,593	
3,696	7,793	78,160	245,588	2,473,668	
2,731	7,497	77,394	245,573	2,352,468	
2,857	7,194	77,501	224,197	2,271,145	
2,563	6,868	77,259	202,823	2,239,455	
2,534	6,538	76,436	152,260	2,086,358	
2,547	4,948	75,728	188,410	1,701,677	
2,302	3,714	74,463	182,505	1,514,032	
2,051	3,598	73,588	142,544	1,308,955	
2,057	3,379	66,973	142,307	1,281,477	
1,988	3,266	57,657	150,425	1,224,785	
1,924	3,154	52,406	140,027	1,205,024	
1,865	3,041	38,027	128,444	1,161,101	
1,795	3,045	28,389	128,532	1,159,837	
2,251	2,935	18,791	98,907	1,107,416	
1,611	2,845	9,122	99,110	1,006,288	
1,669	2,729	1,994	99,387	1,096,818	
1,905	2,886	95	80,040	1,018,528	
1,359	1,528	90	80,125	886,795	
1,018	1,341	36	81,183	825,526	
552	1,286	—	104,987	827,226	
421	1,231	—	85,850	784,367	
324	1,176	—	42,601	682,907	
568	822	—	47,755	687,540	
279	448	—	42,094	693,844	
21	140	—	37,842	356,596	
—	133	—	37,763	205,474	
—	—	—	37,700	37,700	
54,391	118,849	1,201,768	4,120,862	42,122,224	
0.13%	0.28%	2.85%	9.78%	100.00%	
21,441	43,034	337,388	1,773,932	16,790,092	
\$ 32,950	\$ 75,815	\$ 864,380	\$ 2,346,930	\$ 25,332,132	

(Concluded)

Bank Accounts Outside of the State Treasury System

Bank Accounts Outside of the State Treasury System

June 30, 2002

Agency	Account Title	Type of Account	Purpose	Balance
Board of Equalization	State of California, State Board of Equalization	Checking	Deposit of fuel tax revenue from licenses through International Fuel Tax Agreement	\$ 14,507
California Housing Finance Agency	Cash in U.S. Bank Trust	Cash	As required by the indenture	234,972
	Cash in Bank of America	Cash	As required by the indenture	18,431,035
	Commercial Paper—Program	Short-Term Investment	Purchase of mortgage loans	19,332,000
	Commercial Paper—Financing Adjustment Factor Escrow	Short-Term Investment	As required by the agreement	5,995,000
	Investment—Bond Reserve	Investment Agreement	As required by the indenture	97,130,818
	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	5,196,359
	Investment—Bond Reserve	Government National Mortgage Association	As required by the indenture	20,258,600
	Investment—Bond/Revenue	Investment Agreement	To pay debt service/expenses	938,418,946
	Investment—California Housing Loan Insurance Fund Escrow	U.S. Treasury Bonds	As required by the indenture	2,874,000
	Investment—At Cost U.S. Bank	Money Market	As required by the indenture	83,172,770
	Investment—Debt Services Reserve	Government National Mortgage Association	As required by the indenture	7,863,171
	Investment—Debt Service Reserve	Investment Agreement	As required by the indenture	25,731,599

Agency	Account Title	Type of Account	Purpose	Balance
	Investment—Escrow	Investment Agreement	Redemption of bonds	545,005,000
	Investment—Loan Reserve	Investment Agreement	As required by the indenture	1,314,146
	Investment—Program	Investment Agreement	Purchase of mortgage loans	118,224,272
	Investment—Program	Mortgage Backed Security	Purchase of mortgage loans	34,365,710
	Investment—Redemption	Investment Agreement	Purchase or redemption of bonds	82,956
Total, California Housing Finance Agency				<u>1,924,411,354</u>
California State Hospitals: Agnews Developmental Center	Work Activity Center	Checking	Work activity payroll	220,624
	Work Activity Center	Savings	Savings	6,889
	Trust Deposit	Savings/Certificate of Deposit	Client savings	193,950
Atascadero State Hospital ...	Client Trustee Accounts	Money Market	Pooled savings of client funds	83,954
	Residents' Savings Account	Certificate of Deposit	To invest excess resident funds	78,642
	Residents' Savings Account	Money Market	To invest excess resident funds	16,387
Fairview Developmental Center	Sue Bush, Trustee for Fairview Developmental Center Clients Accounts	Money Market	Pooled savings of client funds	323,764
Frank D. Lanterman Developmental Center	Residents' Savings Account	Money Market	To invest excess resident funds	7,038
	Residents' Savings Account	Certificate of Deposit	To invest excess resident funds	271,977
Napa State Hospital	Client Trustee Accounts	Savings	Trustee savings accounts	14,930

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2002

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Patton State Hospital	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	131,305
Porterville Developmental Center	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	292,950
Sierra Vista Development Center	Residents' Savings in Banks/Savings and Loan	Certificate of Deposit	Income for residents	3,500
Sonoma Developmental Center	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for Patients' Benefit Fund	15,056
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund established with proceeds of matured bond with income only for Patients' Benefit Fund	95,776
	Sonoma Developmental Center - Clients	Certificate of Deposit	Accumulation of Social Security disability award for patients	318,000
Total, California State Hospitals				<u>2,074,742</u>
California State Lottery Commission	Adjustment Account Instant	Adjustment Account	Debit nontransferrable funds and credit buy-back checks for Scratchier games	(16,662)
	Disbursement Account Instant	Adjustment Account	Debit electronic fund transfer dollars before transfer to retailers for on-line games	(1,347,103)
Total, California State Lottery Commission				<u>(1,363,765)</u>
California State Universities: Trustees of the California State University	CSU International Programs, Chile	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	568

Agency	Account Title	Type of Account	Purpose	Balance
	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	26,750
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	67,999
	CSU International Programs, Israel	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	15,147
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	230,634
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	56,229
	CSU International Programs, Mexico	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	32,888
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	63,938
	CSU International Programs, Zimbabwe	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	62

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2002

Agency	Account Title	Type of Account	Purpose	Balance
	Trustees of the California State University	CSU Pooled Investment	Maximize investments	66,849,789
	Trustees of the California State University	Checking	Electronic fund transfer	20,572
California State University, Bakersfield	CSU, Bakersfield System Short-Term Account	Investment	Maximize return	2,028,243
	Total Return Account	Investment	Maximize return	5,823,802
	Transfer Account	Checking	Transfer funds to investment account	204
California State University, Chico	CSU, Chico, Special Deposit	Money Market	Investment transactions	145,963
	CSU, Chico, Short -Term	Portfolio	Investment transactions	1,651,040
	CSU, Chico, Total Return	Portfolio	Investment transactions	1,914,293
	CSU, Chico, Long -Term	Portfolio	Investment transactions	1,790,065
California State University, Dominguez Hills	CSU, Dominguez Hills Federal Financial Aid	Business Savings	Depository for federal financial aid funds	5,304
	CSU, Dominguez Hills	Checking	Funds pending investment	56,252
	CSU, Dominguez Hills	Pooled Investment	Short-term investments of idle trust funds	4,888,318
	CSU, Dominguez Hills	Pooled Investment	Long-term investments of idle trust funds	7,797,158
California State University, Fullerton	CSU, Fullerton Perkins Loan Federal Funds	Certificate of Deposit	Interest account	115,116
	CSU, Fullerton	Checking	Direct deposit account	355
	CSU, Fullerton Metropolitan West Securities	Pooled Investment	Investment transactions	5,446,940

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Hayward	CSU, Hayward	Interest-Bearing Bank Account	Investment of trust funds	179,870
	CSU, Hayward	Short-Term Investment	Investment transactions	21,216
	CSU, Hayward	Total Return Investment	Investment transactions	6,421,268
California State University, Humboldt	CSU, Humboldt Trust	Interest-Bearing Bank Account	Investment of trust funds	10,749,014
California State University, Long Beach	CSU, Long Beach	Standard Checking Account	For future Federal Perkins Student Loans	95
	CSU, Long Beach	Business Maximizer	For future Federal Perkins Student Loans	219,613
	CSU, Long Beach	Interest Maximizer	Conduit to transfer funds to and from Metropolitan West Securities	14,054
	CSU, Long Beach	Short-Term Investment	Investment of money pending disbursements	10,690,794
	CSU, Long Beach	Total Return Investment	Investment of money pending disbursements	3,294,516
	CSU, Long Beach	Long-Term Investment	Investment of money pending disbursements	2,609,897
California State University, Los Angeles	CSU, Los Angeles	Money Market	Parking fines and forfeitures	26,576
	CSU, Los Angeles	Checking	Wire transfer account	849
	CSU, Los Angeles	Investment Agreement	Investments	2,473,129
California State University, Maritime Academy	Federal Perkins Loan Account California Maritime Academy	Checking	Investments	83,165

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2002

Agency	Account Title	Type of Account	Purpose	Balance
	Trust Investments California Maritime Academy	Checking	Investments	262
	California Maritime Academy	Total Return	Investments	520,758
	California Maritime Academy	Short-Term Investment	Investments	128,198
California State University, Monterey Bay	CSU, Monterey Bay	Checking	Pass-through account	36
	CSU, Monterey Bay Short-Term Account	Short-Term Investment	Invest trust fund monies	214,756
	CSU, Monterey Bay Systems Total Return Account	Total Return Investment	Invest excess trust fund monies	1,575,531
California State University, Northridge	CSU, Northridge	Checking	Receipts of Perkins payments	36,029
	CSU, Northridge Trust Fund	Investment Agreement	Investments	34,837,708
California State Polytechnic University, Pomona	Cal Poly Pomona	Checking	Security	2,332
	Cal Poly Pomona	Total Return	Investment	2,069,302
	Cal Poly Pomona	Mutual Fund	Investment	134,128
	Cal Poly Pomona	Short-Term	Investment	7,905,755
	Cal Poly Pomona	Escrow	Loan proceeds	88,768
California State University, Sacramento	CSU, Sacramento Trust Fund	Checking	Transfer funds for investments	6,151
California State University, San Bernardino	CSU, San Bernardino Associated Students	Checking	Wire transfer and direct deposit for financial aid disbursements	272,829
	CSU, San Bernardino Associated Students	Money Market Checking	To fund student government operations	6,130

Agency	Account Title	Type of Account	Purpose	Balance
	CSU, San Bernardino Associated Students	Total Return	Investment	2,036,547
	CSU, San Bernardino Associated Students	Certificate of Deposit	To fund student government operations	943,729
California State University, San Diego	Intercollegiate Athletic Authority	Interest Checking	Trust fund athletics receipts and disbursements	229,367
	CSU, San Diego	Corporate Account	Trust fund investment wire activity	17,977
	CSU, San Diego	Analyzed Interest	Trust fund revolving account excess cash	30,000
	CSU, San Diego	Corporate Account	Trust fund Master Card/Visa adjustment	44,916
	CSU, San Diego	Public Fund Checking	Trust fund – electronic fund transfer adjustment	14,000
	CSU, San Diego	Money Market	Trust fund student wire transfer	8,829
California State University, San Francisco	CSU, San Francisco Corporate Deposit	Checking	Automated clearinghouse – direct deposit for students	1,043
California State University, San Jose	CSU, San Jose	U.S. Government Securities	Investment of excess cash	5,243,769
	CSU, San Jose	Money Market	Investment of excess cash	7,443,231
	CSU, San Jose	Mutual Funds	Investment of excess cash	21,427,285
California Polytechnic State University, San Luis Obispo	Wire Transfer Account	Checking	Transfer surplus funds to investment agent	23,639
	Wire Transfer Account	Checking	Electronic fund transfer for student loans/financial aid	256,353
California State University, San Marcos	CSU, San Marcos	Checking	Pooled investment	21,634

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2002

Agency	Account Title	Type of Account	Purpose	Balance
	CSU, San Marcos	Savings	Collect loan repayments of Federal Perkins loans	51,620
	CSU, San Marcos	Investment	Pooled investment	8,376,008
California State University, Sonoma	National Student Loan Program	Interest Checking	Federal government requirement for financial aid funds	150,360
	Nursing Trust Account	Interest Checking	Federal government requirement for financial aid funds	6,746
	Bank of America Trust	Interest Checking	To accept wires from Metropolitan West Securities	3,582
California State University, Stanislaus	Metropolitan West Securities	Short-Term	Invest excess trust funds	6,872,375
	Metropolitan West Securities	Long-Term	Invest excess trust funds	1,107,259
	Bank of America	Secured Checking	Secured wire transfer	7,000
Total, California State Universities				<u>237,927,627</u>
Department of Consumer Affairs	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	164,907
	Gold Cross Mortuary Funeral Pre-Need Fund	Money Market	Trust fund under conservatorship	152,784
	Verduga Hills Cemetery	Money Market	Trust fund under conservatorship	193,344
Total, Department of Consumer Affairs				<u>511,035</u>
Department of Corrections: Parole and Community Service Division	Bank Drafts Account	Checking	To pay cash assistance to parolees by bank draft	338,451

Agency	Account Title	Type of Account	Purpose	Balance
Correctional Institutions	Mule Creek State Prison	Change Order Account	To process change orders for cash fund replenishment	68,401
Total, Department of Corrections				406,852
Department of Fish and Game	Department of Fish and Game	Cash Purchase Voucher	Over-the-counter purchases	47,052
Department of Food and Agriculture: District Agricultural Associations	Various	Checking	Various	22,571,231
	Various	Institutional	Various	2,273,501
	Various	Investment	Investments	14,204,823
	Various	Money Market/ Savings	Interest-bearing accounts	7,117,636
	Various	Certificate of Deposit	Investments	6,933,461
California Exposition and State Fair	General Checking	Checking	Deposit	417,036
	Investment Sweep Account	Savings	Investment	67,037
	Business Market Value	Savings	Investment	1,950,193
	Business Market Value Savings Premier Park	Savings	Deposit – Savings	109,058
Total, Department of Food and Agriculture				55,643,976
Department of Forestry & Fire Protection	Electronic Funds Transfer	Checking	Emergency firetime fund	20,000
Department of Health Services	California Children's Services Training Fund	Checking	California Children's Services	5,148

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2002

Agency	Account Title	Type of Account	Purpose	Balance
	Back-up Withholding for Internal Revenue Service	Zero Balance	Electronic fund transfers to Internal Revenue Service	16
Total, Department of Health Services				5,164
Department of Motor Vehicles	Change Order, Account	Imprest Account	Field offices use account to obtain change from Bank of America	23,000
Department of Pesticide Regulation	California Environmental Protection Agency, Department of Pesticide Regulation Account	Bank Draft	Bank draft system	4,344
Department of Rehabilitation ...	Department of Rehabilitation	Bank Draft	Used by clients to pay for over-the-counter purchases	7,348
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	11,677
Total, Department of Rehabilitation				19,025
Department of Transportation	San Francisco Bay Bridges Toll Revenue Fund	Commercial Deposit	Depositing and transferring of toll revenue	21,807,898
	Department of Transportation	Checking	Bank draft account	100,000
Total, Department of Transportation				21,907,898
Department of Veterans Affairs	G.A.B. Business Services, Inc.	Loss Payment Account	Reserve for Fire Insurance Program	1,850,000
	Pac Mutual-Cal Vet 80	Investment Account	Reserve for Life and Disability Insurance Program	8,446,085
	Life and Disability Home Protection Plan	Checking	Reserve for Life and Disability Insurance Program	1,175,155
Total, Department of Veterans Affairs				11,471,240

Agency	Account Title	Type of Account	Purpose	Balance
Department of the Youth Authority	Ward Trust Fund	6-Month Market Rate	Ward funds held in trust until wards are released	100,000
	Ward Trust Investment	6-Month Market Rate	Ward funds held in trust until wards are released	100,000
	Ward Trust Investment	6-Month Market Rate	Ward funds held in trust until wards are released	100,000
	Free Venture Payroll	Business Checking	Advance payroll	16,979
Total, Department of the Youth Authority				316,979
Employment Development Department	State of California, Unemployment Insurance Account	Checking	An interbranch depository account for cash collections made by field offices	209,204
Legislature	California State Assembly	Checking	Electronic fund transfer for payroll taxes	773,307
	Senate Rules Committee	Checking	Electronic fund transfer for payroll taxes	1,066
Total, Legislature				774,373
Office of Statewide Health Planning and Development ..	Minority Health Professions Education Foundation	Checking/Savings	To receive private or public funds for the foundation	3,269
	Minority Health Professions Education Foundation KPAHCS Account	Checking/Savings	For funds received from Kaiser Hospital for student grants	3,665
	U.S. Bancorp Piper Jaffray	Investment	To establish an endowment fund	969,276
Total, Office of Statewide Health Planning and Development				976,210
Public Employees' Retirement System	CalPERS Electronic Fund Transfer Account	Checking	Deposit taxes withheld from beneficiary payments for eventual electronic fund transfer to Internal Revenue Service	55,121,732

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2002

Agency	Account Title	Type of Account	Purpose	Balance
Public Utilities Commission	Public Agency Savings Account	Savings	Funds entrusted to the commission by person or corporation filing a complaint against a public utility	39,195,676
State Athletic Commission	Columbia Trust	Investment Balanced Fund	Pension funds held in trust	2,558,969
State Lands Commission	Las Tunas Account	Escrow	Hazard removal or repair – settlement funds	85,140
	Rodeo Sanitary	Escrow Funding	Site clean-up	822,518
Total, State Lands Commission				907,659
State Personnel Board	Cooperative Personnel Services	Business Checking	Depositing and checking	148,831
State Teachers' Retirement System	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (receipts)	2,248,375
	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (disbursements)	(17,682)
Total, State Teachers' Retirement System				2,230,693
Technology, Trade, and Commerce Agency	State Loan Guarantee Program, Capital Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	4,156,113
	State Loan Guarantee Program, California Coastal Rural Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	5,366,103
	State Loan Guarantee Program, Inland Empire Small Business Development	Trust Account	Investment of the State Loan Guarantee Program reserve	2,033,560

Agency	Account Title	Type of Account	Purpose	Balance
	Corporation State Loan Guarantee Program, Nor-Cal Financial Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	4,201,871
	State Loan Guarantee Program, Pacific Coast Regional Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	3,305,607
	State Loan Guarantee Program, San Fernando Valley Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	2,034,610
	State Loan Guarantee Program, Small Business Development Corporation of Orange County	Trust Account	Investment of the State Loan Guarantee Program reserve	2,033,253
	State Loan Guarantee Program, Southern Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	4,086,464
	State Loan Guarantee Program, Trustee for Hancock Urban Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	3,929,561
	State Loan Guarantee Program, Trustee for SAFE-BIDCO Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	959,540
	State Loan Guarantee Program, Valley Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	5,722,936
	Administration	Checking	Wire transfer money to foreign offices	21,470
	Century Freeway Bonding Project	Certificate of Deposit	Investment in the Century Freeway Bonding Project reserve	2,815,859

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2002

Agency	Account Title	Type of Account	Purpose	Balance
	Century Freeway Bonding Project	Savings	Investment in the Century Freeway Bonding Project reserve	102,144
	Disaster Relief Program	Trust Account	Investment of the Disaster Relief Program; Dunsmuir Spill and 1990 Winter Freeze reserve	1,416,305
	Rural Economic Development Infrastructure Program	Trust Account	Investment of assets for defeased bond issuance	1,875,755
Total, Technology, Trade, and Commerce Agency				44,061,151
Veterans Home of California, Barstow	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	79,559
	Member Trust	Savings	Maximize interest on members' deposits held in trust	326,448
	Post Fund	Checking	Deposit and withdrawal of veterans' funds held in trust	455,794
	Post Fund	Savings	Maximize interest on members' deposits held in trust	231,260
	Post Fund	Certificate of Deposit	Maximize interest on members' deposits held in trust	172,756
Total, Veterans Home of California, Barstow				1,265,816
Veterans Home of California, Chula Vista	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	453,010
	Post Fund	Checking	Deposit and withdrawal of donations for residents	50,714
Total, Veterans Home of California, Chula Vista ..				503,724

Agency	Account Title	Type of Account	Purpose	Balance
Veterans Home of California, Yountville	Government National Mortgage Association	U.S. Government Money Market	Investment of trust funds	10,568
	Morale, Welfare and Recreation Fund	Checking	Welfare checking	1,101,539
	Member/Posthumous Trust	Checking	Trust/posthumous checking	573,986
	Post Fund Payroll	Checking	Payroll	6,979
	Mutual Funds	Savings	Investment of Morale, Welfare, and Recreation Fund monies	444,256
	Certificate of Deposit	Savings	Investment of Morale, Welfare, and Recreation Fund monies	952,105
Total, Veterans Home of California, Yountville				3,089,433
Total Bank Accounts Outside of the State Treasury System				\$ 2,404,484,501

(Concluded)

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Board of Governors of the California Community Colleges	
California Arts Council	
California Coastal Commission	
California Conservation Corps	
California Exposition and State Fair	
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California Occupational Informational Coordinating Committee	
California Postsecondary Education Commission	
California Science Center	
California State University, Sacramento	
California State University, San Francisco	
California Victim Compensation and Government Claims Board	
California Workforce Investment Board	
Commission on Aging	
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Department of Fair Employment and Housing	
Department of Fish and Game	
Department of Food and Agriculture	
Department of Forestry and Fire Protection	
Department of Health Services	
Department of Housing and Community Development	
Department of Industrial Relations	
Department of Justice	
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Department of Pesticide Regulation	
Department of Rehabilitation	
Department of Social Services	
Department of Toxic Substances Control	
Department of Transportation	
Department of Water Resources	
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Frank D. Lanterman Developmental Center	
Fred C. Nelles Youth Correctional Facility	
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Northern Schools	
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Office of Emergency Services	
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Office of the Secretary for Education	
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Public Utilities Commission	
Public Works Board	
San Francisco Bay Conservation and Development Commission	
Secretary for Resources	
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Atascadero State Hospital	
Augmentation for Contingencies or Emergency	
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Baldwin Hills Conservancy	
Board of Corrections	
Board of Governors of the California Community Colleges	
Board of Prison Terms	
Bureau of State Audits	
California African-American Museum	
California Alternative Energy and Advanced Transportation Financing Authority	
California Arts Council	
California Citizen Compensation Commission	
California Coastal Commission	
California Conservation Corps	
California Consumer Power and Conservation Financing Authority	
California Gambling Control Commission	
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California State Summer School for the Arts	
California State University, Bakersfield	
California State University, Channel Islands	
California State University, Chico	
California State University, Dominguez Hills	
California State University, Fresno	
California State University, Fullerton	
California State University, Hayward	
California State University, Humboldt	
California State University, Long Beach	
California State University, Los Angeles	
California State University, Maritime Academy	
California State University, Monterey Bay	
California State University, Northridge	
California State University, Sacramento	
California State University, San Bernardino	
California State University, San Diego	
California State University, San Francisco	
California State University, San Jose	
California State University, San Marcos	
California State University, Sonoma	
California State University, Stanislaus	
California Tahoe Conservancy	
California Victim Compensation and Government Claims Board	
Child Development Policy Advisory Committee	
Coalinga Secure Treatment Facility	
Colorado River Board of California	
Commission on Aging	
Commission on Correctional Peace Officers Standards and Training	
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Department of Fish and Game	
Department of Food and Agriculture	
Department of Forestry and Fire Protection	
Department of General Services	
Department of Health Services	
Department of Housing and Community Development	
Department of Industrial Relations	
Department of Information Technology	
Department of Insurance	
Department of Justice	
Department of Mental Health	
Department of Motor Vehicles	
Department of Parks and Recreation	
Department of Personnel Administration	
Department of Pesticide Regulation	
Department of Rehabilitation	
Department of Social Services	
Department of the Youth Authority	
Department of Toxic Substances Control	
Department of Transportation	
Department of Veterans Affairs	
Department of Water Resources	
Diagnostic Centers	
Disaster Service Workers	
El Paso De Robles Youth Correctional Facility	
Electricity Oversight Board	
Emergency Medical Services Authority	
Employment Development Department	
Energy Resources Conservation and Development Commission	
Equity Claims of California Victim Compensation and Government Claims Board	
Fair Employment and Housing Commission	
Fair Political Practices Commission	
Fairview Developmental Center	
Federal Immigration Funding - Incarceration	
Fifth District Court of Appeal	
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Franchise Tax Board	
Frank D. Lanterman Developmental Center	
Fred C. Nelles Youth Correctional Facility	
General Fund Credits from Federal Funds	
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General Tax Relief	
Governor's Office	
Habeas Resource Center	
Hastings College of the Law	
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Local Government Financing	
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Medical Board of California	
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Metropolitan State Hospital	
Military Department	
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Native American Heritage Commission	
Northern California Developmental Facility, Yuba City	
Northern California Reception Center – Clinic	
Northern Camps	
Northern Schools	
Office of Administrative Law	
Office of Criminal Justice Planning	
Office of Emergency Services	
Office of Environmental Health Hazard Assessment	
Office of Inspector General for Veterans Affairs	
Office of Planning and Research	
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School Facilities Aid Program	
School for the Deaf, Northern California	
School for the Deaf, Southern California	
Second District Court of Appeal	
Secretary for Business, Transportation and Housing	
Secretary for California Health and Human Services	
Secretary for Environmental Protection	
Secretary for Resources	
Secretary for State and Consumer Services	
Secretary for Youth and Adult Correctional Agency	
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Senate	
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Supreme Court	
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Vacaville Psychiatric Services	
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California State University, Fullerton	
California State University, Hayward	
California State University, Humboldt	
California State University, Long Beach	
California State University, Los Angeles	
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California State University, Fresno	
California State University, Fullerton	
California State University, Hayward	
California State University, Humboldt	
California State University, Long Beach	
California State University, Los Angeles	
California State University, Maritime Academy	
California State University, Monterey Bay	
California State University, Northridge	
California State University, Sacramento	
California State University, San Bernardino	
California State University, San Diego	
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California State University, Fresno	
California State University, Fullerton	
California State University, Hayward	
California State University, Humboldt	
California State University, Long Beach	
California State University, Los Angeles	
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California State University, Dominguez Hills	
California State University, Fresno	
California State University, Fullerton	
California State University, Hayward	
California State University, Humboldt	
California State University, Long Beach	
California State University, Los Angeles	
California State University, Maritime Academy	
California State University, Northridge	
California State University, Sacramento	
California State University, San Bernardino	
California State University, San Diego	
California State University, San Francisco	
California State University, San Jose	
California State University, San Marcos	
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