



State of California

Budgetary/
Legal Basis
Annual
Report

For the Year Ended
June 30, 2004



Steve Westly
California State Controller





STEVE WESTLY
California State Controller

May 2, 2005

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

I hereby submit the State of California's *Budgetary/Legal Basis Annual Report*. This report shows the financial condition of all funds and the results of their operations for the fiscal year ended June 30, 2004.

Major highlights of this budgetary report include the following:

- General Fund revenues totaled \$74.1 billion, an increase of \$5.6 billion or 8.2% from the 2002-03 fiscal year. Total expenditures of \$78.5 billion were only \$900 million or 1.2% greater than those of the prior fiscal year. During 2003-04, expenditures exceeded revenues by almost \$4.4 billion; however, this was an improvement from the \$9.0 billion shortfall in the 2002-03 fiscal year.
- The General Fund, California's primary funding source for general government services, ended the 2003-04 fiscal year with a fund balance of \$3.3 billion, a \$10.8 billion improvement from the prior year's deficit fund balance of \$7.5 billion. The primary reason for the increased fund balance was the transfer of \$11.5 billion from the sale of Economic Recovery Bonds that sold at a premium.
- The Special Fund for Economic Uncertainties (the State's "rainy day fund") ended the fiscal year with a fund balance of \$1.7 billion.

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

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

Sincerely,

STEVE WESTLY
California State Controller

Contents

SUMMARY FINANCIAL STATEMENTS

Combined Statements

Combined Balance Sheet – All Fund Types	6
Combined Statement of Operations – All Fund Types	8

Comparative Statements

Comparative Statement of Actual and Estimated Revenues – All Governmental Cost Funds	12
Comparative Statement of Actual and Budgeted Expenditures – All Governmental Cost Funds	14

Notes to the Financial Statements	18
---	----

DETAILED FINANCIAL STATEMENTS

Governmental Cost Funds – Special Fund Types

General Fund Special Accounts

Balance Sheet	30
Statement of Operations	46

Feeder Funds

Balance Sheet	64
Statement of Operations	66

Transportation Funds

Balance Sheet	70
Statement of Operations	74

Other Governmental Cost Funds

Balance Sheet	80
Statement of Operations	148

Nongovernmental Cost Funds

Bond Funds

Balance Sheet	220
Statement of Operations	242

Trust and Agency Funds – Federal

Balance Sheet	266
Statement of Operations	272

Public Service Enterprise Funds	
Balance Sheet	280
Statement of Operations	288
Working Capital and Revolving Funds	
Balance Sheet	298
Statement of Operations	306
Retirement Funds	
Balance Sheet	316
Statement of Operations	318
Trust and Agency Funds – Other	
Balance Sheet	322
Statement of Operations	348

STATISTICAL SECTION

Governmental Cost Funds Revenue and Expenditure Detail	
General Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance	378
Governmental Cost Funds – Schedule of Revenues by Source	380
Governmental Cost Funds – Schedule of Expenditures by Function and Character	382
Governmental Cost Funds – Statement of Revenues, Expenditures, and Changes in Fund Balance	384
Governmental Cost Funds – Detailed Statement of Revenues	386
Governmental Cost Funds – Detailed Statement of Expenditures by Function and Character	388
Bond Interest and Redemption	
General Obligation Bonds – Interest and Redemption	400
Bonded Debt – Annual Redemption and Interest Requirement	402
Bank Accounts Outside of the State Treasury System	412
Index by Fund	430
Acknowledgements	445



Summary Financial Statements



Combined Statements

Combined Balance Sheet All Fund Types

June 30, 2004

(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	\$ 2,901,148	\$ 304,978	\$ 1,460,216	\$ 162,183
PMIA Loans Receivable	254,968	23,417	96,380	239
Deposits in Surplus Money Investment Fund	—	339,786	11,517	2,035,747
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	254,860	141,797	7,815,148	364,264
Due From Other Funds	7,322,589	1,475,229	142,862	2,312,872
Due From Other Governments	172,071	8,763	—	3,290
Prepaid Expenses	583,063	3,215	—	62,749
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	68,762	—	—	1,479,600
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	824	3,700	—	52
Total Assets	\$ 11,558,285	\$ 2,300,885	\$ 9,526,123	\$ 6,420,996
LIABILITIES				
Accounts Payable	\$ 1,843,574	\$ 94,274	\$ 28,846	\$ 240,808
Benefits Payable	—	—	—	—
Due to Other Funds	3,606,480	137,457	6,917,025	1,234,742
Due to Other Governments	2,627,385	3,441	1,145,439	486,942
Accrued Interest Payable	15,344	—	—	28,615
Dividends Payable	—	—	—	—
Advance Collections	30,574	148,380	3,477	14,321
Deposits	29	9,143	—	22,906
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	1,536,200
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	125,417	1,392,330	1,429,733	101,064
Total Liabilities	8,248,803	1,785,025	9,524,520	3,665,598
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Encumbrances	641,453	160,007	—	999,924
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	902,140	249,950	—	2,231,786
Reserved for Deposits	—	—	—	—
Other Reserves	—	—	—	—
Special Fund for Economic Uncertainties	1,765,889	—	—	—
Contingency Reserve for Economic Uncertainties	—	328,177	1,603	1,010,719
Unreserved-Undesignated	—	(222,274)	—	(1,487,031)
Total Fund Balance	3,309,482	515,860	1,603	2,755,398
Total Liabilities, Reserves, and Fund Balance	\$ 11,558,285	\$ 2,300,885	\$ 9,526,123	\$ 6,420,996

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	
\$ 509,884	\$ 128,242	\$ 187,386	\$ 840,356	\$ 23,764,819	\$ 30,649	\$ 22,435,539	\$ 52,725,400
32,920	12,412	20,748	9,421	2,419,091	(178)	2,110,698	4,980,116
3,345,390	4,375,279	47,646	9,429,493	1,987,540	919,841	2,300,936	24,793,175
—	—	1,407,525	—	—	—	—	1,407,525
590,169	19,579	101,551	9,708,578	15,071	27,679,573	479,087	47,169,677
2,823,867	684,603	757,465	165,093	680,940	39,601	3,792,956	20,198,077
18,236	11,093	8,893,189	94,921	66,547	111	94,771	9,362,992
15,046	—	74,801	23,043	57,797	1,010	27,709	848,433
—	—	—	17,745	98,418	—	3,722	119,885
—	—	—	20,782,570	446,049	335,740,795	9,314,129	366,283,543
57,835	—	200	8,262,623	4,685,272	—	432,281	14,986,573
—	—	85,382	4,645,320	4,747,010	268,188	25,532	9,771,432
—	—	(85,382)	(1,259,142)	(5,247)	—	(25,485)	(1,375,256)
—	—	—	1,172	—	—	30,035,557	30,036,729
—	19,397,542	—	—	—	—	—	19,397,542
—	13,886,080	—	2,130,740	—	—	—	16,016,820
—	—	—	(2,130,740)	—	—	—	(2,130,740)
—	—	—	3,201,566	—	—	1,348	3,202,914
60	—	—	1,343,704	64,254	125	6,687	1,419,406
\$ 7,393,407	\$ 38,514,830	\$ 11,490,511	\$ 57,266,463	\$ 39,027,561	\$ 364,679,715	\$ 71,035,467	\$ 619,214,243
\$ 645,762	\$ 471,444	\$ 4,407,692	\$ 3,570,483	\$ 1,152,013	\$ 80,701,945	\$ 1,413,733	\$ 94,570,574
—	—	—	13,045,796	—	—	—	13,045,796
1,628,419	1,580,789	2,396,463	359,788	415,073	3,024	761,315	19,040,575
1,394,225	27,318	3,172,156	244,085	220,520	258	1,074,544	10,396,313
—	—	—	226,602	58,259	—	—	328,820
—	—	—	7,200	—	—	—	7,200
104,956	—	48,464	958,606	219,548	—	141,259	1,669,585
580	—	—	162,091	28,566,544	1	325,042	29,086,336
—	3,585,294	—	300,000	1,094,822	—	—	4,980,116
—	—	7,863	49,068	94,518	—	—	1,687,649
—	—	—	—	15,330	427	3,529	19,286
—	—	—	26,867,337	6,343,628	—	271,132	33,482,097
31,567	—	56,623	1,519,169	19,824	389,434	1,318,479	6,383,640
3,805,509	5,664,845	10,089,261	47,310,225	38,200,079	81,095,089	5,309,033	214,697,987
—	—	—	—	353,302	—	—	353,302
1,159,988	6,291,111	—	—	—	—	—	9,252,483
—	—	—	—	—	283,584,626	—	283,584,626
422,059	19,271,151	—	—	—	—	—	23,077,086
—	—	—	—	—	—	32,309,941	32,309,941
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	1,765,889
2,032,773	—	—	—	—	—	—	3,373,272
(26,922)	7,287,723	1,401,250	9,956,238	474,180	—	33,416,493	50,799,657
3,587,898	32,849,985	1,401,250	9,956,238	827,482	283,584,626	65,726,434	404,516,256
\$ 7,393,407	\$ 38,514,830	\$ 11,490,511	\$ 57,266,463	\$ 39,027,561	\$ 364,679,715	\$ 71,035,467	\$ 619,214,243

Combined Statement of Operations All Fund Types

Year Ended June 30, 2004

(Amounts in thousands)

	Governmental Cost Funds			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE, JULY 1, 2003	\$ (7,536,235)	\$ 446,720 *	\$ 5,317	\$ 1,938,377
ADDITIONS				
Revenues	74,149,846	1,570,766	5,105,928	7,536,983
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	—	—	70,236,744	—
Sales Tax Collected for Local Government	—	—	9,015,857	—
Transfers From Other Funds	12,168,789	158,294	13,796	6,311,087
Bonds Authorized	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	2,626,131	2,925	2,617,189	48,633
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	124,946	7,402,483	87,064	7,993,736
Total Additions	89,069,712	9,134,468	87,076,578	21,890,439
DEDUCTIONS				
Appropriation Expenditures				
State Operations	19,498,231	1,453,820	90,430	4,129,606
Local Assistance	58,610,836	124,898	—	2,755,060
Capital Outlay	348,658	250	—	1,096,393
Total Appropriation Expenditures	78,457,725	1,578,968	90,430	7,981,059
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	—	—	70,236,744	—
Distribution of Local Sales Tax Collections	—	—	9,015,857	—
Transfers to Other Funds	279,013	119,919	5,122,332	6,397,737
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(512,743)	(21,986)	(107)	(129,153)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	7,388,427	2,615,036	6,823,775
Total Deductions	78,223,995	9,065,328	87,080,292	21,073,418
FUND BALANCE, JUNE 30, 2004	\$ 3,309,482	\$ 515,860	\$ 1,603	\$ 2,755,398

* During the year, various funds were reclassified from Governmental Cost Funds to Nongovernmental Cost Funds.

Nongovernmental Cost Funds							
Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds – Federal	Other Nongovernmental Cost Funds				Total (Memorandum Only)
			Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 3,441,786 *	\$ 22,155,578	\$ 2,797,020	\$ 8,329,125 *	\$ 943,943	\$ 245,501,025	\$ 58,945,644	\$ 336,968,300
7,178,746	—	—	—	—	—	—	95,542,269
—	24,591	4,911,918	22,161,223	12,712,636	—	34,616,017	74,426,385
—	—	36,408,354	—	—	—	917,428	37,325,782
—	—	—	—	—	6,873,074	—	6,873,074
—	59,891	79,143	1,177,609	1,009	38,376,231	386,767	40,080,650
—	5,492	—	—	—	—	—	5,492
—	—	—	—	—	—	40,362,043	40,362,043
—	—	—	—	—	—	257,378	257,378
—	—	—	—	—	4,489,590	—	4,489,590
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	70,236,744
—	—	—	—	—	—	—	9,015,857
11,336,384	521,275	16,011,507	1,070,781	1,291,207	99,322	3,989,471	52,971,913
—	27,300,000	—	—	—	—	—	27,300,000
—	—	—	—	—	—	—	—
(10,807)	1,604	(937)	5,857	(502,837)	(1,702)	(6,052)	4,780,004
—	—	24,441	(21,227)	106	—	1,389,227	1,392,547
299,911	1,178,690	17	542,860	97,339	3,595,975	3,053,715	24,376,736
18,804,234	29,091,543	57,434,443	24,937,103	13,599,460	53,432,490	84,965,994	489,436,464
3,036,454	—	—	—	—	—	—	28,208,541
6,595,713	—	—	—	—	—	—	68,086,507
27,275	—	—	—	—	—	—	1,472,576
9,659,442	—	—	—	—	—	—	97,767,624
—	6,821,701	43,623,240	21,061,727	12,317,124	—	40,533,426	124,357,218
—	—	—	—	—	—	35,795,173	35,795,173
—	—	—	—	—	—	364,238	364,238
—	—	—	—	—	13,242,337	—	13,242,337
—	—	—	—	—	1,997,480	—	1,997,480
—	—	—	—	—	234,637	—	234,637
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	70,236,744
—	—	—	—	—	—	—	9,015,857
9,043,847	11,490,435	15,191,605	2,044,964	1,306,782	—	1,376,528	52,373,162
—	—	—	389,536	—	—	—	389,536
—	—	—	118,084	—	—	—	118,084
—	—	—	—	—	—	—	—
(45,167)	85,000	15,368	(47,331)	(198,008)	(125,771)	(47,716)	(1,027,614)
—	—	—	(454,887)	8,067	206	191	(446,423)
—	—	—	197,897	281,956	—	163,364	17,470,455
18,658,122	18,397,136	58,830,213	23,309,990	13,715,921	15,348,889	78,185,204	421,888,508
\$ 3,587,898	\$ 32,849,985	\$ 1,401,250	\$ 9,956,238	\$ 827,482	\$ 283,584,626	\$ 65,726,434	\$ 404,516,256



Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2004

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 312,826	\$ 292,000	\$ 20,826
Corporation Taxes	7,019,216	7,466,000	(446,784)
Cigarette Tax	117,137	115,000	2,137
Horse Racing Revenues	2,430	2,035	395
Inheritance, Estate, and Gift Taxes	397,848	396,800	1,048
Insurance Gross Premiums Tax	2,114,979	1,985,000	129,979
Trailer Coach License (In-Lieu) Fees	18,678	15,990	2,688
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	36,398,982	35,117,000	1,281,982
Retail Sales and Use Taxes	23,847,329	23,714,000	133,329
Retail Sales and Use Taxes – Realignment	—	—	—
Total Major Taxes and Licenses	70,229,425	69,103,825	1,125,600
MINOR REVENUES	3,920,421	7,016,054	(3,095,633)
TOTAL, ALL REVENUES	\$ 74,149,846	\$ 76,119,879	\$ (1,970,033)

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 312,826	\$ 292,000	\$ 20,826
9	—	9	7,019,225	7,466,000	(446,775)
964,450	940,100	24,350	1,081,587	1,055,100	26,487
38,337	40,210	(1,873)	40,767	42,245	(1,478)
1	—	1	397,849	396,800	1,049
—	—	—	2,114,979	1,985,000	129,979
2,388	2,388	—	21,066	18,378	2,688
2,063,047	1,916,594	146,453	2,063,047	1,916,594	146,453
2,824,076	2,807,048	17,028	2,824,076	2,807,048	17,028
500,807	493,321	7,486	500,807	493,321	7,486
2,342,670	2,268,908	73,762	2,342,670	2,268,908	73,762
4,330	—	4,330	36,403,312	35,117,000	1,286,312
2,659,024	210,455	2,448,569	26,506,353	23,924,455	2,581,898
2,442,269	2,359,300	82,969	2,442,269	2,359,300	82,969
13,841,408	11,038,324	2,803,084	84,070,833	80,142,149	3,928,684
7,551,015	8,732,421	(1,181,406)	11,471,436	15,748,475	(4,277,039)
\$ 21,392,423	\$ 19,770,745	\$ 1,621,678	\$ 95,542,269	\$ 95,890,624	\$ (348,355)

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2004

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	\$ 285,526	\$ 288,261	\$ 2,735
Judicial	1,512,124	1,513,592	1,468
Executive	755,718	781,798	26,080
State and Consumer Services	458,805	471,690	12,885
Business, Transportation, and Housing			
Business and Housing	10,104	15,821	5,717
Transportation	289,492	289,492	—
Technology, Trade, and Commerce	9,729	9,737	8
Resources	724,727	785,862	61,135
Environmental Protection	65,362	78,992	13,630
Health and Human Services	22,765,283	23,167,094	401,811
Correctional Programs	5,244,140	5,298,251	54,111
Education			
Education K–12	28,641,816	28,645,893	4,077
Higher Education	8,434,159	8,513,368	79,209
Labor and Workforce Development	113,484	113,813	329
General Government			
General Administration	2,187,320	2,222,623	35,303
Tax Relief	3,782,731	3,786,593	3,862
Shared Revenues	260,361	261,932	1,571
Debt Service	2,103,542	2,131,337	27,795
Other Statewide Expenditures	813,987	822,069	8,082
Expenditure Adjustment for Encumbrances	395,921	395,921	—
Credit for Overhead Services by General Fund	(337,525)	(337,525)	—
Statewide Indirect Cost Recoveries	(59,081)	(59,081)	—
TOTAL, ALL EXPENDITURES	\$ 78,457,725	\$ 79,197,533	\$ 739,808

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ (632)	\$ (632)	\$ —	\$ 284,894	\$ 287,629	\$ 2,735
1,122,285	1,212,344	90,059	2,634,409	2,725,936	91,527
573,839	606,856	33,017	1,329,557	1,388,654	59,097
487,779	662,114	174,335	946,584	1,133,804	187,220
225,638	231,519	5,881	235,742	247,340	11,598
5,788,318	6,070,184	281,866	6,077,810	6,359,676	281,866
533	506	(27)	10,262	10,243	(19)
1,375,473	1,407,445	31,972	2,100,200	2,193,307	93,107
684,626	725,835	41,209	749,988	804,827	54,839
4,028,127	4,071,622	43,495	26,793,410	27,238,716	445,306
2,241	2,463	222	5,246,381	5,300,714	54,333
54,839	63,621	8,782	28,696,655	28,709,514	12,859
1,053,254	1,165,505	112,251	9,487,413	9,678,873	191,460
125,567	138,180	12,613	239,051	251,993	12,942
1,393,398	1,652,035	258,637	3,580,718	3,874,658	293,940
—	—	—	3,782,731	3,786,593	3,862
2,404,405	2,404,404	(1)	2,664,766	2,666,336	1,570
214	501	287	2,103,756	2,131,838	28,082
11,846	11,969	123	825,833	834,038	8,205
(32,448)	(32,448)	—	363,473	363,473	—
10,597	10,597	—	(326,928)	(326,928)	—
—	—	—	(59,081)	(59,081)	—
\$ 19,309,899	\$ 20,404,620	\$ 1,094,721	\$ 97,767,624	\$ 99,602,153	\$ 1,834,529



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, 2004. 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.

During the 2003-04 fiscal year, one fund shifted between the two main fund groups. The Subsequent Injuries Benefits Trust Fund, previously the Subsequent Injuries Money Account, was reclassified from a Governmental Cost Fund to a Nongovernmental Cost Fund.

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.

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

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

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

The basis of accounting for nongovernmental cost funds also varies among fund types. The accounts of the proprietary fund types and the pension trust funds are reported using the accrual basis of accounting. Under the accrual basis, revenues are recognized when they are earned and expenses are recognized when they are incurred. The accounts of the other fund types are reported using the modified accrual basis of accounting. Commencing with the 2003-04 fiscal year, the Health Care Deposit Fund in the Trust and Agency Fund group is reporting on a cash basis pursuant to Welfare and Institutions Code Section 14159.

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 has not been capitalized. Also, public domain or “infrastructure” fixed assets are not capitalized.

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

E. Long-Term Obligations

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

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

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

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

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 are treated as General Fund expenditures in the year the appropriations are 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* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's "rainy day fund," it provides the moneys for 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, 2004, a portion of the SFEU balance was transferred to the General Fund in accordance with Government Code Section 16418(b) to bring the General Fund's negative \$450 million unreserved-undesignated balance to zero.

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

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

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

G. Pooled Money Investment Account Loans

Cash temporarily idle during the year was invested in the Pooled Money Investment Account (PMIA). The investment of the PMIA is restricted by law to certain categories, including loans to various bond funds. Outstanding loans to the various bond funds as of June 30 are reflected 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, 2004. 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 2004-05 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 2003-04 fiscal year.

I. Appropriations Limit

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

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

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

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

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

The appropriations limit is established each year in the Budget Act and is amended during the fiscal year for transfers of fiscal responsibility between the State and local governments. The Budget Act provides that any judicial action or proceeding to attack, review, set aside, void, or annul the revenue and appropriations limit must begin within 45 days of the effective date of the act. 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 June 18, 2003, the State issued \$11.0 billion of RAWs, to fund cash flow needs for the early part of 2003-04 fiscal year. These RAWs were repaid with interest on June 16, 2004. In addition to the RAWs, the State also issued \$3.0 billion of RANs in October 2003, which were repaid with interest on June 23, 2004.

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 that includes estimated revenues; however, revenues are not included in the budget adopted by the Legislature. Under state law, the State cannot adopt a spending plan that exceeds estimated revenues.

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

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

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

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

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

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

NOTE 3: LONG-TERM OBLIGATIONS

A. Capital Appreciation Bonds

The State issued capital appreciation bonds in the amount of \$17 million with a delivery date of April 1, 1993. The bonds were issued in denominations of principal amounts per \$1,000 value, payable in full at maturity. Unlike all other bonds issued by the State, these bonds are not subject to redemption prior to their stated maturities, and no current interest payments will be made prior to maturity. In the General Obligation Bonds, Interest and Redemption statement, the accreted value is included in the "Bonds Outstanding" column and the "Issued" column. The accreted value represents the portion of the face value of the bonds that reflects principal and interest accrued to date. For June 30, the accreted value is interpolated on a straight-line basis between the accreted value for the immediately preceding April 1 and the next succeeding October 1, as displayed in the official bond statement. As of June 30, 2004, the accumulated interest of the bonds outstanding was \$7.1 million.

B. Defeased Bonds

The State has defeased certain bonds by placing the proceeds of new bonds in irrevocable escrow in a special trust account with the State Treasury to provide for all future debt service payments on the refunded bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2004, general obligation bonds outstanding in the amount of approximately \$1.5 billion are considered defeased.

C. Commercial Paper Notes

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

D. Economic Recovery Fund

Proposition 57, the Economic Recovery Fund Bond Act, was approved by California's voters in the March 2, 2004, election. It authorized the State to sell up to \$15 billion in general obligation bonds to address the accumulated state budget deficit. These bonds are secured by a 1/4-cent sales tax. In the event that revenues derived from the dedicated sales tax are insufficient for the interest and principal payments in any given year, the General Fund is responsible for these payments. During the 2003-04 fiscal year, the State issued \$10.9 billion in bonds, which provided \$11.3 billion to the General Fund because the bonds were sold at a premium.



Detailed Financial Statements



Governmental
Cost Funds —
Special Fund
Types



General
Fund
Special
Accounts

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 72	\$ 244	\$ —
Deposits in Surplus Money Investment Fund	19	—	1,400
Receivables	769	—	—
Due From Other Funds	—	—	64
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	<u>\$ 860</u>	<u>\$ 244</u>	<u>\$ 1,464</u>
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 60
Due to Other Funds	558	—	2
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	<u>558</u>	<u>—</u>	<u>62</u>
FUND BALANCE			
Reserved for Encumbrances	—	18	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	302	226	1,402
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	<u>302</u>	<u>244</u>	<u>1,402</u>
Total Liabilities and Fund Balance	<u>\$ 860</u>	<u>\$ 244</u>	<u>\$ 1,464</u>

Boxer's Neurological Examination Account (0492)	Breast Cancer Fund			California Mexican American Veterans' Memorial Beautification & Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)
	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)			
\$ 13	\$ —	\$ 1,061	\$ 1	\$ —	\$ 98	\$ 1
119	9,513	4,683	24,991	189	—	3,060
—	—	1,504	—	—	—	—
—	1,365	16	1,392	1	—	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 132	\$ 10,878	\$ 7,264	\$ 26,384	\$ 190	\$ 98	\$ 3,070
\$ —	\$ 2,793	\$ —	\$ 24,317	\$ —	\$ —	\$ —
5	2,758	4,103	63	—	97	64
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5	5,551	4,103	24,380	—	97	64
2	1,025	—	693	—	—	1
—	—	—	—	—	—	1,517
125	4,302	3,161	1,311	190	1	1,488
—	—	—	—	—	—	—
127	5,327	3,161	2,004	190	1	3,006
\$ 132	\$ 10,878	\$ 7,264	\$ 26,384	\$ 190	\$ 98	\$ 3,070

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004

(Amounts in thousands)

	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 466	\$ 4,255	\$ 10
Deposits in Surplus Money Investment Fund	—	—	4,702
Receivables	42	79	699
Due From Other Funds	74	—	9,819
Due From Other Governments	—	—	3,806
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 582	\$ 4,334	\$ 19,036
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 2,382
Due to Other Funds	—	15	—
Due to Other Governments	—	—	438
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	15	2,820
FUND BALANCE			
Reserved for Encumbrances	1	3,203	525
Reserved for Unencumbered Balances of Continuing Appropriations	—	77,287	15,751
Contingency Reserve for Economic Uncertainties	581	—	—
Unreserved-Undesignated	—	(76,171)	(60)
Total Fund Balance (Deficit)	582	4,319	16,216
Total Liabilities and Fund Balance	\$ 582	\$ 4,334	\$ 19,036

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)	Disability Access Account (0006)
\$ 94,150	\$ 100	\$ 6,876	\$ 4	\$ 13	\$ —	\$ 464
—	—	—	114	1,978	393	—
—	—	—	645	174	—	2
—	38	—	102	603	1	4
—	—	154	97	117	—	218
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 94,150	\$ 138	\$ 7,030	\$ 962	\$ 2,885	\$ 394	\$ 688
\$ 740	\$ —	\$ —	\$ 227	\$ 47	\$ —	\$ 67
38,766	38	512	481	—	—	34
—	—	2,961	34	—	—	—
—	—	—	—	—	—	828
—	—	—	—	—	—	—
—	—	—	—	—	—	106
39,506	38	3,473	742	47	—	1,035
51,155	—	17	71	—	—	763
136,957	38	—	548	—	—	—
—	62	3,540	—	2,838	394	—
(133,468)	—	—	(399)	—	—	(1,110)
54,644	100	3,557	220	2,838	394	(347)
\$ 94,150	\$ 138	\$ 7,030	\$ 962	\$ 2,885	\$ 394	\$ 688

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004
(Amounts in thousands)

	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)	Energy Resources Programs Account (0465)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 506	\$ —	\$ 1,093
Deposits in Surplus Money Investment Fund	4,612	—	14,649
Receivables	658	—	1,090
Due From Other Funds	15	—	1,362
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	936
Other Assets	—	—	—
Total Assets	\$ 5,791	\$ —	\$ 19,130
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,073
Due to Other Funds	156	—	867
Due to Other Governments	—	—	1
Advance Collections	—	—	2,250
Deposits	—	—	—
Other Liabilities	—	—	39
Total Liabilities	156	—	4,230
FUND BALANCE			
Reserved for Encumbrances	109	—	17,202
Reserved for Unencumbered Balances of Continuing Appropriations	—	334	—
Contingency Reserve for Economic Uncertainties	5,526	—	—
Unreserved-Undesignated	—	(334)	(2,302)
Total Fund Balance (Deficit)	5,635	—	14,900
Total Liabilities and Fund Balance	\$ 5,791	\$ —	\$ 19,130

Energy Technologies Research, Development and Demonstration Account (0479)	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)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)
\$ 1	\$ 1	\$ 21	\$ 1	\$ 5	\$ 2,298	\$ 217
2,403	2,439	970	1,461	505	—	2,151
2	—	—	—	1	—	2,102
7	7	3	3	1	36	2,168
—	—	—	—	—	—	4,164
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,413	\$ 2,447	\$ 994	\$ 1,465	\$ 512	\$ 2,334	\$ 10,802
\$ —	\$ —	\$ 3	\$ —	\$ 2	\$ —	\$ 4,233
—	—	16	160	—	—	1,661
—	—	—	—	—	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	19	160	2	—	5,898
—	—	—	802	—	—	3,290
431	—	—	—	—	—	—
1,982	2,447	975	503	510	2,334	1,614
—	—	—	—	—	—	—
2,413	2,447	975	1,305	510	2,334	4,904
\$ 2,413	\$ 2,447	\$ 994	\$ 1,465	\$ 512	\$ 2,334	\$ 10,802

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004

(Amounts in thousands)

	Firearm Safety Account (0032)	Firearms Safety Training Fund Special Account (0015)	Gambling Control Fines and Penalties Account (0569)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	389	—	505
Receivables	46	—	18
Due From Other Funds	30	—	4
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 465	\$ —	\$ 527
LIABILITIES			
Accounts Payable	\$ 28	\$ —	\$ 263
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	28	—	263
FUND BALANCE			
Reserved for Encumbrances	12	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	425	—	264
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	437	—	264
Total Liabilities and Fund Balance	\$ 465	\$ —	\$ 527

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

Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account			Graphic Design License Plate Account (0078)	Hazardous Materials Enforcement and Training Account * (0010)	Hazardous Substance Account (Continued on next page)	
	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)				Hazardous Substance Clearing Account (0484)	Hazardous Substance Subaccount (0455)
\$ 24	\$ 8	\$ —	\$ 1	\$ —	\$ 1	\$ —	
1,696	—	7,433	1,574	—	66	1,522	
27	—	—	—	—	—	—	
5	726	19	214	—	—	4	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 1,752	\$ 734	\$ 7,452	\$ 1,789	\$ —	\$ 67	\$ 1,526	
\$ 27	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ —	
—	438	—	3	—	—	4	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
27	438	1	3	—	—	4	
—	—	3,921	494	—	—	—	
—	—	—	2	—	—	—	
1,725	296	3,530	1,290	—	67	1,522	
—	—	—	—	—	—	—	
1,725	296	7,451	1,786	—	67	1,522	
\$ 1,752	\$ 734	\$ 7,452	\$ 1,789	\$ —	\$ 67	\$ 1,526	

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004
(Amounts in thousands)

	Hazardous Substance Account (Continued from previous page)		
	Site Operation and Maintenance Account (0458)	Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1,096	\$ 100,256
Deposits in Surplus Money Investment Fund	2,539	5,356	—
Receivables	—	10,359	84,396
Due From Other Funds	7	5,230	2,386
Due From Other Governments	—	—	—
Prepaid Expenses	—	1,182	—
Other Assets	—	—	3,700
Total Assets	\$ 2,547	\$ 23,223	\$ 190,738
LIABILITIES			
Accounts Payable	\$ —	\$ 2,554	\$ 488
Due to Other Funds	—	710	37,719
Due to Other Governments	—	2	—
Advance Collections	—	1,836	141,013
Deposits	—	—	(26)
Other Liabilities	—	383	4,439
Total Liabilities	—	5,485	183,633
FUND BALANCE			
Reserved for Encumbrances	132	4,192	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,415	13,546	7,105
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,547	17,738	7,105
Total Liabilities and Fund Balance	\$ 2,547	\$ 23,223	\$ 190,738

Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Mosquitoborne Disease Surveillance Account (0478)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
\$ —	\$ —	\$ 7	\$ 2	\$ 725	\$ 647	\$ 2,871
6,737	1,026	6,338	129	—	—	—
—	—	—	—	10	546	141
19	3	17	—	35	1	189
—	—	55	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,756	\$ 1,029	\$ 6,417	\$ 131	\$ 770	\$ 1,194	\$ 3,201
\$ 7	\$ —	\$ —	\$ 1	\$ —	\$ 1,191	\$ 123
1	—	—	5	2,173	45	209
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8	—	—	6	2,173	1,236	332
1,374	—	5,746	—	—	9	154
—	—	121	—	—	—	—
5,374	1,029	550	125	—	—	2,715
—	—	—	—	(1,403)	(51)	—
6,748	1,029	6,417	125	(1,403)	(42)	2,869
\$ 6,756	\$ 1,029	\$ 6,417	\$ 131	\$ 770	\$ 1,194	\$ 3,201

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004

(Amounts in thousands)

	Petroleum Underground Storage Tank Financing Account (0440)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 78	\$ 594
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	327
Due From Other Funds	38,621	—	115
Due From Other Governments	—	—	20
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 38,621	\$ 78	\$ 1,056
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	38,621	—	3,016
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	2
Total Liabilities	38,621	—	3,018
FUND BALANCE			
Reserved for Encumbrances	—	—	272
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	78	—
Unreserved-Undesignated	—	—	(2,234)
Total Fund Balance (Deficit)	—	78	(1,962)
Total Liabilities and Fund Balance	\$ 38,621	\$ 78	\$ 1,056

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

Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Real Estate Appraisers Regulation Fund (0400)	Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)	Seismic Gas Valve Certification Fee Account * (0450)	Site Remediation Account (0018)
\$ 57	\$ 1,721	\$ 352	\$ 885	\$ 8	\$ —	\$ 1
4,622	54,070	6,584	—	—	—	10,374
—	10,576	34	—	—	—	—
14	3,004	50	—	—	—	31
—	—	—	—	—	—	—
—	1,050	19	—	—	—	—
—	—	—	—	—	—	—
\$ 4,693	\$ 70,421	\$ 7,039	\$ 885	\$ 8	\$ —	\$ 10,406
\$ 218	\$ 1,867	\$ 45	\$ —	\$ —	\$ —	\$ 334
1,028	822	48	131	—	—	—
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	231	30	—	—	—	—
1,246	2,921	123	131	—	—	334
—	19,860	32	245	—	—	8,625
—	411	—	—	8	—	3,466
3,447	47,229	6,884	509	—	—	—
—	—	—	—	—	—	(2,019)
3,447	67,500	6,916	754	8	—	10,072
\$ 4,693	\$ 70,421	\$ 7,039	\$ 885	\$ 8	\$ —	\$ 10,406

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004

(Amounts in thousands)

	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 106	\$ 456	\$ 83,167
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	23,609
Due From Other Funds	—	—	155
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 106	\$ 456	\$ 106,931
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 19,119
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	19,119
FUND BALANCE			
Reserved for Encumbrances	—	—	3,541
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	106	456	84,271
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	106	456	87,812
Total Liabilities and Fund Balance	\$ 106	\$ 456	\$ 106,931

						Tax Credit Allocation Fee Account (Continued on next page)
State Energy Conservation Assistance Account (0033)	State Enterprise Loan Fund (0021)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account (0457)
\$ 7	\$ 375	\$ 6,808	\$ 250	\$ —	\$ 1	\$ 1
37,419	—	—	—	970	1,448	37,485
81	—	8	—	—	—	333
132	—	42	—	3	5	411
118	—	—	—	—	—	—
—	—	—	—	—	—	28
—	—	—	—	—	—	—
\$ 37,757	\$ 375	\$ 6,858	\$ 250	\$ 973	\$ 1,454	\$ 38,258
\$ 1,124	\$ —	\$ 189	\$ —	\$ —	\$ —	\$ 124
13	—	539	—	32	136	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	9,169
—	—	—	—	—	—	—
1,137	—	728	—	32	136	9,307
29,195	—	—	—	2	56	—
10,116	—	—	250	—	—	—
—	375	6,130	—	939	1,262	28,951
(2,691)	—	—	—	—	—	—
36,620	375	6,130	250	941	1,318	28,951
\$ 37,757	\$ 375	\$ 6,858	\$ 250	\$ 973	\$ 1,454	\$ 38,258

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2004
(Amounts in thousands)

	Tax Credit Allocation Fee Account (Continued from previous page)		
	Occupancy Compliance Monitoring Account (0448)	Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 13,055	\$ 9
Deposits in Surplus Money Investment Fund	39,071	—	30,743
Receivables	65	—	2,254
Due From Other Funds	349	1,404,566	1,658
Due From Other Governments	—	—	14
Prepaid Expenses	—	—	—
Other Assets	—	—	—
Total Assets	\$ 39,485	\$ 1,417,621	\$ 34,678
LIABILITIES			
Accounts Payable	\$ —	\$ 30,521	\$ 93
Due to Other Funds	132	—	919
Due to Other Governments	—	—	—
Advance Collections	—	—	2,453
Deposits	—	—	—
Other Liabilities	—	1,387,100	—
Total Liabilities	132	1,417,621	3,465
FUND BALANCE			
Reserved for Encumbrances	62	—	2,464
Reserved for Unencumbered Balances of Continuing Appropriations	—	10	—
Contingency Reserve for Economic Uncertainties	39,291	—	28,749
Unreserved-Undesignated	—	(10)	—
Total Fund Balance (Deficit)	39,353	—	31,213
Total Liabilities and Fund Balance	\$ 39,485	\$ 1,417,621	\$ 34,678

Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)	Work and Family Fund (0258)	Total
\$ 1	\$ 3	\$ —	\$ 1	\$ 2,849	\$ 328,395
433	92	781	33	—	339,786
—	—	1,200	—	—	141,797
1	—	93	—	—	1,475,229
—	—	—	—	—	8,763
—	—	—	—	—	3,215
—	—	—	—	—	3,700
\$ 435	\$ 95	\$ 2,074	\$ 34	\$ 2,849	\$ 2,300,885
\$ —	\$ —	\$ 13	\$ —	\$ —	\$ 94,274
48	4	245	—	46	137,457
—	—	—	—	—	3,441
—	—	—	—	—	148,380
—	—	—	—	—	9,143
—	—	—	—	—	1,392,330
48	4	258	—	46	1,785,025
165	—	455	—	122	160,007
—	—	—	—	2,703	249,950
222	91	1,361	34	—	328,177
—	—	—	—	(22)	(222,274)
387	91	1,816	34	2,803	515,860
\$ 435	\$ 95	\$ 2,074	\$ 34	\$ 2,849	\$ 2,300,885

(Concluded)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004

(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, 2003	\$ 16	\$ 243	\$ 24
ADDITIONS			
Revenues	944	44	2,579
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(53)	(27)	—
Other Additions	—	—	—
Total Additions	891	17	2,579
DEDUCTIONS			
Appropriation Expenditures			
State Operations	800	16	1,201
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	800	16	1,201
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(195)	—	—
Other Deductions	—	—	—
Total Deductions	605	16	1,201
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 302	\$ 244	\$ 1,402

Boxer's Neurological Examination Account (0492)	Breast Cancer Fund			California Mexican American Veterans' Memorial Beautification & Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)
	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)			
\$ 105	\$ 3,406	\$ 3,092	\$ 4,419	\$ 189	\$ 1	\$ 3,795
90	142	23,495	393	2	96	26
—	13,371	5,000	13,207	—	—	—
—	—	(29)	—	—	2	9
—	—	—	—	—	—	—
90	13,513	28,466	13,600	2	98	35
70	9,029	148	16,021	1	—	351
—	6,319	—	—	—	—	473
—	—	—	—	—	—	—
70	15,348	148	16,021	1	—	824
—	—	28,246	—	—	98	—
(2)	(3,756)	3	(6)	—	—	—
—	—	—	—	—	—	—
68	11,592	28,397	16,015	1	98	824
\$ 127	\$ 5,327	\$ 3,161	\$ 2,004	\$ 190	\$ 1	\$ 3,006

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 483	\$ 5,179	\$ 15,388
ADDITIONS			
Revenues	491	104	24,799
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	2	(38)	(48)
Other Additions	—	—	—
Total Additions	493	66	24,751
DEDUCTIONS			
Appropriation Expenditures			
State Operations	393	372	23,622
Local Assistance	—	475	—
Capital Outlay	—	—	250
Total Appropriation Expenditures	393	847	23,872
Transfers to Other Funds	—	87	—
Adjustments to Prior Year Appropriation Expenditures	1	(8)	51
Other Deductions	—	—	—
Total Deductions	394	926	23,923
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 582	\$ 4,319	\$ 16,216

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)	Disability Access Account (0006)
\$ 58,535	\$ 100	\$ 2,263	\$ 2,641	\$ 2,824	\$ 757	\$ 620
—	—	5,578	6,253	2,148	5	3,911
—	—	—	5	29	—	—
—	—	(10)	(232)	(25)	—	(28)
—	—	—	—	—	—	—
—	—	5,568	6,026	2,152	5	3,883
233	—	4,277	8,386	2,138	43	4,850
3,658	—	—	42	—	—	—
—	—	—	—	—	—	—
3,891	—	4,277	8,428	2,138	43	4,850
—	—	—	—	—	—	—
—	—	(3)	19	—	325	—
—	—	—	—	—	—	—
3,891	—	4,274	8,447	2,138	368	4,850
\$ 54,644	\$ 100	\$ 3,557	\$ 220	\$ 2,838	\$ 394	\$ (347)

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)	Energy Resources Programs Account (0465)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 4,319	\$ 6	\$ 22,677
ADDITIONS			
Revenues	10,211	—	192
Transfers From Other Funds	—	—	53,146
Prior Year Revenue Adjustments	9	—	1
Other Additions	—	—	—
Total Additions	10,220	—	53,339
DEDUCTIONS			
Appropriation Expenditures			
State Operations	8,903	6	47,283
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	8,903	6	47,283
Transfers to Other Funds	—	—	15,530
Adjustments to Prior Year Appropriation Expenditures	1	—	(1,697)
Other Deductions	—	—	—
Total Deductions	8,904	6	61,116
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 5,635	\$ —	\$ 14,900

Energy Technologies Research, Development and Demonstration Account (0479)	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)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)
\$ 3,555	\$ 1,968	\$ 808	\$ 1,377	\$ 544	\$ 2,697	\$ 10,095
97	21	317	13	67	2,298	53,724
—	461	—	334	—	—	—
1	—	—	3	3	—	(418)
48	—	—	—	—	—	—
146	482	317	350	70	2,298	53,306
—	3	149	462	2	—	56,495
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3	149	462	2	—	56,495
1,288	—	—	—	—	2,661	2,000
—	—	1	(40)	102	—	2
—	—	—	—	—	—	—
1,288	3	150	422	104	2,661	58,497
\$ 2,413	\$ 2,447	\$ 975	\$ 1,305	\$ 510	\$ 2,334	\$ 4,904

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Firearm Safety Account (0032)	Firearms Safety Training Fund Special Account (0015)	Gambling Control Fines and Penalties Account (0569)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 488	\$ 74	\$ 526
ADDITIONS			
Revenues	304	—	22
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(16)	—	—
Other Additions	—	—	—
Total Additions	288	—	22
DEDUCTIONS			
Appropriation Expenditures			
State Operations	339	—	283
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	339	—	283
Transfers to Other Funds	—	74	—
Adjustments to Prior Year Appropriation Expenditures	—	—	1
Other Deductions	—	—	—
Total Deductions	339	74	284
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 437	\$ —	\$ 264

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

Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Graphic Design License Plate Account (0078)	Hazardous Materials Enforcement and Training Account * (0010)	Hazardous Substance Account (Continued on next page)	
	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)			Hazardous Substance Clearing Account (0484)	Hazardous Substance Subaccount (0455)
\$ 1,370	\$ 238	\$ 7,896	\$ 1,077	\$ —	\$ 127	\$ 2,959
604	11,549	60	1,056	—	234	1,138
—	—	3,370	—	—	2,640	—
—	71	—	—	—	5	1
—	—	—	—	—	—	—
604	11,620	3,430	1,056	—	2,879	1,139
9	8,095	284	350	—	2,939	188
—	—	1,227	(2)	—	—	—
—	—	—	—	—	—	—
9	8,095	1,511	348	—	2,939	188
—	3,467	1,594	—	—	—	2,388
240	—	770	(1)	—	—	—
—	—	—	—	—	—	—
249	11,562	3,875	347	—	2,939	2,576
\$ 1,725	\$ 296	\$ 7,451	\$ 1,786	\$ —	\$ 67	\$ 1,522

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004
(Amounts in thousands)

	Hazardous Substance Account (Continued from previous page)	Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)
	Site Operation and Maintenance Account (0458)		
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 2,523	\$ 19,279	\$ 7,571
ADDITIONS			
Revenues	25	42,944	1,013,022
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	2,434	(1,317)
Other Additions	—	—	—
Total Additions	25	45,378	1,011,705
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1	48,253	1,011,736
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1	48,253	1,011,736
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1,334)	435
Other Deductions	—	—	—
Total Deductions	1	46,919	1,012,171
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,547	\$ 17,738	\$ 7,105

Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Mosquitoborne Disease Surveillance Account (0478)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
\$ 7,096	\$ 1,008	\$ 5,510	\$ 133	\$ (1,038)	\$ 70	\$ 2,735
64	9	346	30	4,577	3,291	2,702
—	—	—	—	—	—	—
—	12	13	(1)	(57)	375	28
—	—	938	—	—	—	—
64	21	1,297	29	4,520	3,666	2,730
639	—	—	37	4,897	1,495	2,727
—	—	390	—	—	2,185	—
—	—	—	—	—	—	—
639	—	390	37	4,897	3,680	2,727
—	—	—	—	—	—	—
(227)	—	—	—	(12)	98	(131)
—	—	—	—	—	—	—
412	—	390	37	4,885	3,778	2,596
\$ 6,748	\$ 1,029	\$ 6,417	\$ 125	\$ (1,403)	\$ (42)	\$ 2,869

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Petroleum Underground Storage Tank Financing Account (0440)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 37,954	\$ —	\$ (2,643)
ADDITIONS			
Revenues	919	78	2,519
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(18)	—	449
Other Additions	3,556	—	—
Total Additions	4,457	78	2,968
DEDUCTIONS			
Appropriation Expenditures			
State Operations	282	—	2,448
Local Assistance	3,978	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	4,260	—	2,448
Transfers to Other Funds	38,621	—	—
Adjustments to Prior Year Appropriation Expenditures	(470)	—	(161)
Other Deductions	—	—	—
Total Deductions	42,411	—	2,287
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ 78	\$ (1,962)

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

Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Real Estate Appraisers Regulation Fund (0400)	Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)	Seismic Gas Valve Certification Fee Account * (0450)	Site Remediation Account (0018)
\$ 3,578	\$ 18,478	\$ 6,351	\$ 562	\$ 9	\$ —	\$ 11,808
6,985	119,966	5,630	—	(1)	—	106
—	—	—	—	—	—	7,756
(2)	(2)	(11)	—	—	—	—
—	—	—	—	—	—	—
6,983	119,964	5,619	—	(1)	—	7,862
7,098	77,644	3,066	(192)	—	—	9,598
—	—	—	—	—	—	—
—	—	—	—	—	—	—
7,098	77,644	3,066	(192)	—	—	9,598
—	23	2,000	—	—	—	—
16	(6,725)	(12)	—	—	—	—
—	—	—	—	—	—	—
7,114	70,942	5,054	(192)	—	—	9,598
\$ 3,447	\$ 67,500	\$ 6,916	\$ 754	\$ 8	\$ —	\$ 10,072

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 106	\$ 420	\$ 52,992
ADDITIONS			
Revenues	—	45	136,138
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	3	266
Other Additions	—	—	—
Total Additions	—	48	136,404
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	12	5,149
Local Assistance	—	—	103,674
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	12	108,823
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(7,239)
Other Deductions	—	—	—
Total Deductions	—	12	101,584
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 106	\$ 456	\$ 87,812

						Tax Credit Allocation Fee Account (Continued on next page)
State Energy Conservation Assistance Account (0033)	State Enterprise Loan Fund (0021)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account (0457)
\$ 47,359	\$ 25	\$ 10,543	\$ 250	\$ 1,108	\$ 351	\$ 1,250
2,063	—	17,515	—	10	2,009	4,640
(112)	—	—	—	—	—	27,000
117	—	(23)	—	—	—	523
7,641	600	—	1,273	—	—	—
9,709	600	17,492	1,273	10	2,009	32,163
8,394	250	21,853	1,273	177	1,093	1,291
2,293	—	—	—	—	—	186
—	—	—	—	—	—	—
10,687	250	21,853	1,273	177	1,093	1,477
9,761	—	—	—	—	—	3,000
—	—	52	—	—	(51)	(15)
—	—	—	—	—	—	—
20,448	250	21,905	1,273	177	1,042	4,462
\$ 36,620	\$ 375	\$ 6,130	\$ 250	\$ 941	\$ 1,318	\$ 28,951

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2004
(Amounts in thousands)

	Tax Credit Allocation Fee Account (Continued from previous page)		
	Occupancy Compliance Monitoring Account (0448)	Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,539	\$ —	\$ 35,336
ADDITIONS			
Revenues	6,186	—	42,915
Transfers From Other Funds	32,000	—	87
Prior Year Revenue Adjustments	579	—	12
Other Additions	—	7,388,427	—
Total Additions	38,765	7,388,427	43,014
DEDUCTIONS			
Appropriation Expenditures			
State Operations	955	—	40,959
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	955	—	40,959
Transfers to Other Funds	—	—	8,217
Adjustments to Prior Year Appropriation Expenditures	(4)	—	(2,039)
Other Deductions	—	7,388,427	—
Total Deductions	951	7,388,427	47,137
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 39,353	\$ —	\$ 31,213

Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)	Work and Family Fund (0258)	Total
\$ 1,028	\$ 61	\$ 1,528	\$ 33	\$ 4,926	\$ 446,720
13	60	2,952	1	—	1,570,766
—	—	—	—	—	158,294
—	—	362	—	—	2,925
—	—	—	—	—	7,402,483
13	60	3,314	1	—	9,134,468
664	30	2,991	—	1,259	1,453,820
—	—	—	—	—	124,898
—	—	—	—	—	250
664	30	2,991	—	1,259	1,578,968
—	—	—	—	864	119,919
(10)	—	35	—	—	(21,986)
—	—	—	—	—	7,388,427
654	30	3,026	—	2,123	9,065,328
\$ 387	\$ 91	\$ 1,816	\$ 34	\$ 2,803	\$ 515,860

(Concluded)



Feeder Funds

Governmental Cost Funds Feeder Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2,234	\$ 5,300	\$ 45,044	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	32,692	7,522	1,344,900	330,900
Due From Other Funds	218	—	51,486	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Total Assets	\$ 35,144	\$ 12,822	\$ 1,441,430	\$ 330,900
LIABILITIES				
Accounts Payable	\$ 22	\$ —	\$ 11,729	\$ 6,350
Due to Other Funds	33,489	12,822	1	324,550
Due to Other Governments	30	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	—	—	1,429,700	—
Total Liabilities	33,541	12,822	1,441,430	330,900
FUND BALANCE				
Reserved for Encumbrances	—	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	1,603	—	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance	1,603	—	—	—
Total Liabilities and Fund Balance	\$ 35,144	\$ 12,822	\$ 1,441,430	\$ 330,900

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

Highway Carriers' Uniform Business License Tax Fund * (0097)	Inheritance Tax Fund * (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ 9,683	\$ 48,606	\$ 1,445,729	\$ 1,556,596
—	—	—	—	11,517	11,517
—	—	42,775	3,319,050	2,737,309	7,815,148
—	—	—	78,804	12,354	142,862
—	—	—	—	—	—
—	—	—	—	—	—
\$ —	\$ —	\$ 52,458	\$ 3,446,460	\$ 4,206,909	\$ 9,526,123
\$ —	\$ —	\$ 653	\$ —	\$ 10,092	\$ 28,846
—	—	48,295	3,446,460	3,051,408	6,917,025
—	—	—	—	1,145,409	1,145,439
—	—	3,477	—	—	3,477
—	—	33	—	—	1,429,733
—	—	52,458	3,446,460	4,206,909	9,524,520
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	1,603
—	—	—	—	—	—
—	—	—	—	—	1,603
\$ —	\$ —	\$ 52,458	\$ 3,446,460	\$ 4,206,909	\$ 9,526,123

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
FUND BALANCE, JULY 1, 2003	\$ 5,317	\$ —	\$ —	\$ —
ADDITIONS				
Revenues	—	—	9	1
Revenues Collected for Other Funds	315,105	117,137	7,021,532	397,067
Sales Tax Collected for Local Government	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	3,689	(63)	1,360,174	(48,794)
Other Additions	—	—	—	—
Total Additions	318,794	117,074	8,381,715	348,274
DEDUCTIONS				
Appropriation Expenditures				
State Operations	111	—	9	1
Local Assistance	—	—	—	—
Total Appropriation Expenditures	111	—	9	1
Disbursement of Revenues Collected for Other Funds	315,105	117,137	7,021,532	397,067
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers to Other Funds	3,710	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(107)	—	—	—
Other Deductions	3,689	(63)	1,360,174	(48,794)
Total Deductions	322,508	117,074	8,381,715	348,274
FUND BALANCE, JUNE 30, 2004	\$ 1,603	\$ —	\$ —	\$ —

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
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,317
307	—	—	4,331	5,101,280	5,105,928
—	1,005	2,114,518	36,422,202	23,848,178	70,236,744
—	—	—	—	9,015,857	9,015,857
—	—	—	13,796	—	13,796
—	4	4,807	1,296,371	1,001	2,617,189
—	—	—	—	87,064	87,064
307	1,009	2,119,325	37,736,700	38,053,380	87,076,578
—	—	—	2,743	87,566	90,430
—	—	—	—	—	—
—	—	—	2,743	87,566	90,430
—	1,005	2,114,518	36,422,202	23,848,178	70,236,744
—	—	—	—	9,015,857	9,015,857
307	—	—	15,384	5,102,931	5,122,332
—	—	—	—	—	(107)
—	4	4,807	1,296,371	(1,152)	2,615,036
307	1,009	2,119,325	37,736,700	38,053,380	87,080,292
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,603



Transportation Funds

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2004
(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	\$ 364	\$ —
Deposits in Surplus Money Investment Fund	8,530	7,739	21,810
Receivables	—	1,367	—
Due From Other Funds	959	27	80
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	2,600	—	—
Other Assets	—	—	—
Total Assets	\$ 12,090	\$ 9,497	\$ 21,890
LIABILITIES			
Accounts Payable	\$ 21	\$ —	\$ 138
Due to Other Funds	530	4	146
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	551	4	284
FUND BALANCE			
Reserved for Encumbrances	8,966	—	19,253
Reserved for Unencumbered Balances of Continuing Appropriations	3	—	15
Contingency Reserve for Economic Uncertainties	2,570	9,493	2,338
Unreserved-Undesignated	—	—	—
Total Fund Balance	11,539	9,493	21,606
Total Liabilities and Fund Balance	\$ 12,090	\$ 9,497	\$ 21,890

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

Highway User's 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)	
\$ 80	\$ —	\$ —	\$ —	\$ 95,823	\$ 2,490	\$ 33,625
—	973	—	2,279	282,025	—	5,536
(81)	27	—	—	16,059	—	253,365
343,530	—	—	30	82,586	17	53,354
—	—	—	—	2,555	—	—
—	—	—	—	27,255	—	—
—	—	—	—	—	—	—
—	—	—	—	52	—	—
\$ 343,529	\$ 1,000	\$ —	\$ 2,309	\$ 506,355	\$ 2,507	\$ 345,880
\$ —	\$ —	\$ —	\$ —	\$ 65,461	\$ —	\$ 1,807
222,989	—	—	—	107,606	138	344,073
120,532	—	—	—	1,923	—	—
—	—	—	—	—	—	—
—	—	—	—	8,842	—	—
—	—	—	—	13,962	—	—
—	—	—	—	—	—	—
—	—	—	—	8,323	—	—
343,521	—	—	—	206,117	138	345,880
—	—	—	—	113,676	—	—
—	—	—	—	8,171	—	—
8	1,000	—	2,309	178,391	2,369	—
—	—	—	—	—	—	—
8	1,000	—	2,309	300,238	2,369	—
\$ 343,529	\$ 1,000	\$ —	\$ 2,309	\$ 506,355	\$ 2,507	\$ 345,880

(Continued)

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2004
(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	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	344,747	1,440	6,745
Receivables	18,106	—	—
Due From Other Funds	20,870	17	25
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 383,723	\$ 1,457	\$ 6,770
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 557
Due to Other Funds	22,993	—	—
Due to Other Governments	360,717	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	383,710	—	557
FUND BALANCE			
Reserved for Encumbrances	13	—	5,739
Reserved for Unencumbered Balances of Continuing Appropriations	2,934	—	—
Contingency Reserve for Economic Uncertainties	—	1,457	474
Unreserved-Undesignated	(2,934)	—	—
Total Fund Balance	13	1,457	6,213
Total Liabilities and Fund Balance	\$ 383,723	\$ 1,457	\$ 6,770

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

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

Public Transportation Account (0046)	State Highway Account		Toll Bridge Seismic Retrofit Account ** (0650)	Transportation Revolving Account (0048)	Total
	Local Transportation Loan Account (2501)	State Highway Account * (0042)			
\$ 3	\$ 1	\$ 29,681	\$ 354	\$ —	\$ 162,422
117,919	2,290	276,791	762,750	194,173	2,035,747
53	—	47,993	—	27,375	364,264
41,187	—	263,577	36,033	1,470,580	2,312,872
—	—	735	—	—	3,290
17	—	2,312	—	33,165	62,749
28,000	—	1,380,000	69,000	—	1,479,600
—	—	—	—	—	52
\$ 187,179	\$ 2,291	\$ 2,001,089	\$ 868,137	\$ 1,725,293	\$ 6,420,996
\$ 8,740	\$ —	\$ 67,647	\$ 13,939	\$ 82,498	\$ 240,808
12,360	—	437,834	72,729	13,340	1,234,742
—	—	3,256	—	514	486,942
—	—	—	28,615	—	28,615
619	—	4,860	—	—	14,321
—	—	8,944	—	—	22,906
—	—	—	—	1,536,200	1,536,200
—	—	—	—	92,741	101,064
21,719	—	522,541	115,283	1,725,293	3,665,598
110,295	—	741,982	—	—	999,924
—	—	2,220,663	—	—	2,231,786
55,165	2,291	—	752,854	—	1,010,719
—	—	(1,484,097)	—	—	(1,487,031)
165,460	2,291	1,478,548	752,854	—	2,755,398
\$ 187,179	\$ 2,291	\$ 2,001,089	\$ 868,137	\$ 1,725,293	\$ 6,420,996

(Concluded)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Aeronautics Account		Bicycle Transportation Account (0045)
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	
FUND BALANCE, JULY 1, 2003	\$ 11,799	\$ 5,515	\$ 17,571
ADDITIONS			
Revenues	162	2,166	309
Transfers From Other Funds	10,149	—	7,200
Prior Year Revenue Adjustments	1	(39)	—
Other Additions	—	2,807	—
Total Additions	10,312	4,934	7,509
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,401	—	50
Local Assistance	3,386	956	3,502
Capital Outlay	—	—	—
Total Appropriation Expenditures	5,787	956	3,552
Transfers to Other Funds	4,792	—	—
Adjustments to Prior Year Appropriation Expenditures	(7)	—	(78)
Other Deductions	—	—	—
Total Deductions	10,572	956	3,474
FUND BALANCE, JUNE 30, 2004	\$ 11,539	\$ 9,493	\$ 21,606

Highway User's 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)	
\$ 7	\$ 1,000	\$ 7	\$ 2,011	\$ 232,394	\$ 2,563	\$ —
—	—	1	1,549	1,658,667	1,459	3,327,331
3,211,766	—	—	—	3,873	—	—
—	—	(2)	—	1,115	—	45,604
—	9,167	—	—	—	—	—
3,211,766	9,167	(1)	1,549	1,663,655	1,459	3,372,935
928	—	—	1,251	1,615,388	1,487	45,438
1,119,782	9,167	—	—	10,636	—	—
—	—	—	—	(5,281)	—	—
1,120,710	9,167	—	1,251	1,620,743	1,487	45,438
2,091,055	—	(17)	—	6,868	—	3,327,498
—	—	23	—	(31,800)	166	(1)
—	—	—	—	—	—	—
3,211,765	9,167	6	1,251	1,595,811	1,653	3,372,935
\$ 8	\$ 1,000	\$ —	\$ 2,309	\$ 300,238	\$ 2,369	\$ —

(Continued)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)
FUND BALANCE, JULY 1, 2003	\$ (1,960)	\$ 1,428	\$ 8,156
ADDITIONS			
Revenues	1,536,151	33	118
Transfers From Other Funds	1,401	—	—
Prior Year Revenue Adjustments	2,042	(4)	—
Other Additions	—	—	—
Total Additions	1,539,594	29	118
DEDUCTIONS			
Appropriation Expenditures			
State Operations	278,798	—	34
Local Assistance	1,253,741	—	2,027
Capital Outlay	4,996	—	—
Total Appropriation Expenditures	1,537,535	—	2,061
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	86	—	—
Other Deductions	—	—	—
Total Deductions	1,537,621	—	2,061
FUND BALANCE, JUNE 30, 2004	\$ 13	\$ 1,457	\$ 6,213

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

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

Public Transportation Account (0046)	State Highway Account		Toll Bridge Seismic Retrofit Account ** (0650)	Transportation Revolving Account (0048)	Total
	Local Transportation Loan Account (2501)	State Highway Account * (0042)			
\$ 129,946	\$ —	\$ 1,312,440	\$ 215,500	\$ —	\$ 1,938,377
1,463	16	868,192	139,366	—	7,536,983
428,252	389	2,648,057	—	—	6,311,087
—	—	(84)	—	—	48,633
—	—	2,543	1,155,444	6,823,775	7,993,736
429,715	405	3,518,708	1,294,810	6,823,775	21,890,439
130,720	—	1,865,543	187,568	—	4,129,606
128,440	(1,886)	225,309	—	—	2,755,060
12,524	—	514,266	569,888	—	1,096,393
271,684	(1,886)	2,605,118	757,456	—	7,981,059
125,000	—	842,541	—	—	6,397,737
(2,483)	—	(95,059)	—	—	(129,153)
—	—	—	—	6,823,775	6,823,775
394,201	(1,886)	3,352,600	757,456	6,823,775	21,073,418
\$ 165,460	\$ 2,291	\$ 1,478,548	\$ 752,854	\$ —	\$ 2,755,398

(Concluded)



**Other
Governmental
Cost Funds**

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,522	\$ 846	\$ 178
Deposits in Surplus Money Investment Fund	—	8,653	906
Receivables	—	—	—
Due From Other Funds	—	278	4
Due From Other Governments	—	—	—
Prepaid Expenses	—	1	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,522	\$ 9,778	\$ 1,088
LIABILITIES			
Accounts Payable	\$ —	\$ 5	\$ 2
Due to Other Funds	—	1	90
Due to Other Governments	—	—	—
Advance Collections	—	670	156
Deposits	—	—	—
Other Liabilities	—	1	—
Total Liabilities	—	677	248
FUND BALANCE			
Reserved for Encumbrances	675	176	92
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	6
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	847	8,925	742
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,522	9,101	840
Total Liabilities and Fund Balance	\$ 1,522	\$ 9,778	\$ 1,088

Agricultural Biomass Utilization Account (3021)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Alcohol Beverage Control Fund (3036)	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)
\$ 408	\$ 38	\$ 53	\$ 587	\$ 19,656	\$ 2,034	\$ 440
—	—	25,863	—	—	—	510
—	—	3,570	—	2	(16)	17
—	—	78	—	695	—	—
—	—	—	—	6	—	—
—	—	—	—	946	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 408	\$ 38	\$ 29,564	\$ 587	\$ 21,305	\$ 2,018	\$ 967
\$ —	\$ —	\$ 23	\$ 7	\$ 511	\$ —	\$ —
100	—	9,206	25	602	—	—
—	—	—	—	424	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	13,986	—	—
100	—	9,229	32	15,523	—	—
—	—	4,801	—	58	—	—
—	189	—	—	—	—	—
—	—	—	—	—	—	—
308	—	15,534	555	5,724	2,018	967
—	(151)	—	—	—	—	—
308	38	20,335	555	5,782	2,018	967
\$ 408	\$ 38	\$ 29,564	\$ 587	\$ 21,305	\$ 2,018	\$ 967

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 182	\$ 20	\$ 9
Deposits in Surplus Money Investment Fund	6,138	204	—
Receivables	169	25	—
Due From Other Funds	20	1	53
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,509	\$ 250	\$ 62
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	499	21	60
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	499	21	60
FUND BALANCE			
Reserved for Encumbrances	—	2	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	6,010	227	2
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	6,010	229	2
Total Liabilities and Fund Balance	\$ 6,509	\$ 250	\$ 62

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

Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund * (0196)	Attorney General False Claims Act Fund (0378)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
\$ 4,314	\$ —	\$ —	\$ 447	\$ 61	\$ 125	\$ 1,307
—	—	13,684	3,423	2,119	792	7,682
—	—	—	—	50	—	—
755	—	79	31	8	179	2,041
—	—	—	—	—	—	—
43	—	—	2	1	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,112	\$ —	\$ 13,763	\$ 3,903	\$ 2,239	\$ 1,096	\$ 11,031
\$ 4,176	\$ —	\$ 173	\$ 7	\$ 115	\$ —	\$ 15
—	—	1,269	65	—	—	1,327
—	—	—	—	—	—	—
—	—	—	483	—	100	1,772
—	—	—	—	—	—	—
—	—	—	2	—	—	—
4,176	—	1,442	557	115	100	3,114
—	—	196	338	270	—	383
138	—	—	—	—	—	145
—	—	—	—	—	—	—
798	—	12,125	3,008	1,854	996	7,389
—	—	—	—	—	—	—
936	—	12,321	3,346	2,124	996	7,917
\$ 5,112	\$ —	\$ 13,763	\$ 3,903	\$ 2,239	\$ 1,096	\$ 11,031

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)	California Beach and Coastal Enhancement Account (0371)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 364	\$ 1	\$ 1,805
Deposits in Surplus Money Investment Fund	2,435	—	—
Receivables	—	—	—
Due From Other Funds	16	—	25
Due From Other Governments	—	—	—
Prepaid Expenses	18	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,833	\$ 1	\$ 1,830
LIABILITIES			
Accounts Payable	\$ 5	\$ —	\$ 67
Due to Other Funds	218	—	32
Due to Other Governments	—	—	—
Advance Collections	241	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	464	—	99
FUND BALANCE			
Reserved for Encumbrances	35	—	851
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	580
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,334	1	300
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,369	1	1,731
Total Liabilities and Fund Balance	\$ 2,833	\$ 1	\$ 1,830

California Beverage Container Recycling Fund							California Board of Architectural Examiners-Landscape Architects Fund (0757)
Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)	California Board of Architectural Examiners Fund (0706)		
\$ 15	\$ 91	\$ 1	\$ 3	\$ 19	\$ 118	\$ 83	
1,479	29,433	6,889	1,154	28,652	1,261	421	
307	132,094	1,406	32	2,978	—	—	
5	20,783	78	4	129	45	16	
—	—	—	—	—	—	—	
—	—	—	—	—	1	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 1,806	\$ 182,401	\$ 8,374	\$ 1,193	\$ 31,778	\$ 1,425	\$ 520	
\$ —	\$ 26,561	\$ —	\$ —	\$ —	\$ —	\$ 1	
15	856	7,648	—	7,351	2	—	
—	70,471	—	—	—	—	—	
—	—	—	—	—	24	57	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
15	97,888	7,648	—	7,351	26	58	
—	11,505	—	—	—	169	73	
—	68,046	—	—	—	—	—	
—	—	—	—	—	—	—	
1,791	4,962	726	1,193	24,427	1,230	389	
—	—	—	—	—	—	—	
1,791	84,513	726	1,193	24,427	1,399	462	
\$ 1,806	\$ 182,401	\$ 8,374	\$ 1,193	\$ 31,778	\$ 1,425	\$ 520	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 48	\$ 27,302	\$ 1
Deposits in Surplus Money Investment Fund	17,101	24,913	57,509
Receivables	—	39,433	—
Due From Other Funds	978	124	2,974
Due From Other Governments	—	—	—
Prepaid Expenses	799	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 18,926	\$ 91,772	\$ 60,484
LIABILITIES			
Accounts Payable	\$ 52	\$ —	\$ —
Due to Other Funds	36	91,772	607
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	88	91,772	607
FUND BALANCE			
Reserved for Encumbrances	29	—	28,634
Reserved for Unencumbered Balances of Continuing Appropriations	18,810	4,967	31,244
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(1)	(4,967)	(1)
Total Fund Balance (Deficit)	18,838	—	59,877
Total Liabilities and Fund Balance	\$ 18,926	\$ 91,772	\$ 60,484

California Children and Families Trust Fund						
Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)
\$ 1	\$ 6	\$ 17	\$ 1	\$ 1	\$ 25	\$ 47
11,272	90,851	33,815	68,590	30,433	—	728
—	—	—	—	—	—	278
73,492	4,922	5,620	3,001	2,118	1	28
—	—	—	—	—	—	—
—	842	1,283	—	—	—	22
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 84,765	\$ 96,621	\$ 40,735	\$ 71,592	\$ 32,552	\$ 26	\$ 1,103
\$ —	\$ 749	\$ 2,352	\$ 453	\$ 989	\$ —	\$ 85
—	2,117	30	515	2,125	—	7
76,254	1,300	—	—	121	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
76,254	4,166	2,382	968	3,235	—	92
—	43,746	23,583	33,853	18,125	—	69
8,485	48,709	15,909	36,770	11,192	—	—
—	—	—	—	—	—	—
26	—	—	1	—	26	942
—	—	(1,139)	—	—	—	—
8,511	92,455	38,353	70,624	29,317	26	1,011
\$ 84,765	\$ 96,621	\$ 40,735	\$ 71,592	\$ 32,552	\$ 26	\$ 1,103

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund	
		California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 17	\$ 35	\$ 248
Deposits in Surplus Money Investment Fund	3,717	10,642	—
Receivables	342	8	—
Due From Other Funds	61	3,526	16
Due From Other Governments	—	—	—
Prepaid Expenses	—	69	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,137	\$ 14,280	\$ 264
LIABILITIES			
Accounts Payable	\$ 17	\$ 412	\$ 248
Due to Other Funds	9	831	—
Due to Other Governments	—	475	—
Advance Collections	—	5	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	26	1,723	248
FUND BALANCE			
Reserved for Encumbrances	2	4,118	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	13	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,109	8,426	16
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,111	12,557	16
Total Liabilities and Fund Balance	\$ 4,137	\$ 14,280	\$ 264

California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)
\$ 500	\$ 389	\$ 1,516	\$ —	\$ 814	\$ 24,171	\$ 1
—	1,554	16,566	38	31,251	144,368	362
280	—	147	—	3,174	—	—
5	522	390	—	110	540	4
57	—	—	—	—	—	—
—	—	—	—	—	55	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 842	\$ 2,465	\$ 18,619	\$ 38	\$ 35,349	\$ 169,134	\$ 367
\$ —	\$ —	\$ 159	\$ —	\$ 2,558	\$ 37,377	\$ —
548	—	754	—	8	11	—
—	—	—	—	—	—	—
—	389	5,476	—	—	—	—
—	—	—	—	—	—	—
132	—	—	—	—	—	—
680	389	6,389	—	2,566	37,388	—
8	1	4,691	—	7,065	158	—
—	—	175	—	—	—	—
—	—	—	—	—	—	—
154	2,075	7,364	38	25,718	131,588	367
—	—	—	—	—	—	—
162	2,076	12,230	38	32,783	131,746	367
\$ 842	\$ 2,465	\$ 18,619	\$ 38	\$ 35,349	\$ 169,134	\$ 367

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	California National Guard Military Museum Fund (0220)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 5	\$ —	\$ 58
Deposits in Surplus Money Investment Fund	—	1	41,606
Receivables	—	—	7,941
Due From Other Funds	—	40	163
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5	\$ 41	\$ 49,768
LIABILITIES			
Accounts Payable	\$ —	\$ 1	\$ 656
Due to Other Funds	—	49	2,681
Due to Other Governments	—	40	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	90	3,337
FUND BALANCE			
Reserved for Encumbrances	—	219	33,910
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	5	—	12,521
Unreserved-Undesignated	—	(268)	—
Total Fund Balance (Deficit)	5	(49)	46,431
Total Liabilities and Fund Balance	\$ 5	\$ 41	\$ 49,768

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

California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)
\$ 1	\$ 1	\$ 184	\$ 15,238	\$ 112	\$ —	\$ 1,544
15,819	14,960	3,677	—	3,270	—	—
8,565	—	2,347	—	—	—	—
57	54	2,870	—	50	—	4
115	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 24,557	\$ 15,015	\$ 9,078	\$ 15,238	\$ 3,432	\$ —	\$ 1,548
\$ 4,212	\$ —	\$ 130	\$ —	\$ 2	\$ —	\$ 28
707	1	328	13,659	18	—	82
237	—	—	—	—	—	—
—	—	—	—	86	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,156	1	458	13,659	106	—	110
13,063	—	499	7	155	—	—
1,119	2,773	—	1,065	—	—	—
—	—	—	—	—	—	—
5,219	12,241	8,121	507	3,171	—	1,438
—	—	—	—	—	—	—
19,401	15,014	8,620	1,579	3,326	—	1,438
\$ 24,557	\$ 15,015	\$ 9,078	\$ 15,238	\$ 3,432	\$ —	\$ 1,548

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Cigarette and Tobacco Products Compliance Fund (3067)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,774	\$ 3	\$ 18,344
Deposits in Surplus Money Investment Fund	—	29,342	—
Receivables	—	466	135
Due From Other Funds	46	291	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,820	\$ 30,102	\$ 18,479
LIABILITIES			
Accounts Payable	\$ 52	\$ 2,661	\$ —
Due to Other Funds	130	2,114	—
Due to Other Governments	475	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	657	4,775	—
FUND BALANCE			
Reserved for Encumbrances	137	6,429	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,026	18,898	18,479
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,163	25,327	18,479
Total Liabilities and Fund Balance	\$ 3,820	\$ 30,102	\$ 18,479

Cigarette and Tobacco Products Surtax Fund

Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)
\$ 14,643	\$ 2	\$ —	\$ 1	\$ —	\$ —	\$ —
13,602	56,028	12,262	5,682	28	40,117	12,594
22,104	—	—	—	—	—	—
67	10,293	17,675	5,052	2,542	4,777	12,697
—	24	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 50,416	\$ 66,347	\$ 29,937	\$ 10,735	\$ 2,570	\$ 44,894	\$ 25,291
\$ —	\$ 16,499	\$ —	\$ —	\$ —	\$ 44,512	\$ 786
50,416	3,365	28,261	9,906	520	41	12,847
—	15,483	—	—	—	—	27
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
50,416	35,347	28,261	9,906	520	44,553	13,660
—	25,510	—	—	830	—	1,347
—	991	—	—	—	—	—
—	—	—	—	—	—	—
—	4,499	1,676	829	1,220	341	10,284
—	—	—	—	—	—	—
—	31,000	1,676	829	2,050	341	11,631
\$ 50,416	\$ 66,347	\$ 29,937	\$ 10,735	\$ 2,570	\$ 44,894	\$ 25,291

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Clandestine Drug Lab Cleanup Account * (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 837	\$ 690
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	9	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 846	\$ 690
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1
Due to Other Funds	—	469	—
Due to Other Governments	—	—	—
Advance Collections	—	—	689
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	469	690
FUND BALANCE			
Reserved for Encumbrances	—	79	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	34
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	298	—
Unreserved-Undesignated	—	—	(34)
Total Fund Balance (Deficit)	—	377	—
Total Liabilities and Fund Balance	\$ —	\$ 846	\$ 690

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

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

Coastal Access Account, State Coastal Conservancy Fund (0593)	Commerce Marketing Fund ** (0145)	Community Revitalization Fee Fund (3038)	Competitive Technology Fund * (0173)	Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund (Continued on next page) Certification Account (0166)
\$ 2,072	\$ —	\$ 1	\$ 1	\$ 1	\$ 8	\$ 9
—	—	61	—	139	484	392
—	—	—	—	—	—	—
—	—	—	—	1	—	39
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,072	\$ —	\$ 62	\$ 1	\$ 141	\$ 492	\$ 440
\$ —	\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —
—	—	34	—	—	—	37
—	—	—	—	—	—	—
—	—	—	—	—	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	34	—	1	8	37
599	—	—	—	—	—	19
1,025	—	—	—	—	—	—
—	—	—	—	—	—	—
448	—	28	1	140	484	384
—	—	—	—	—	—	—
2,072	—	28	1	140	484	403
\$ 2,072	\$ —	\$ 62	\$ 1	\$ 141	\$ 492	\$ 440

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Consumer Affairs Fund (Continued from previous page)	Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)
	Consumer Affairs Fund (0702)		
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 632	\$ 2,592	\$ 14
Deposits in Surplus Money Investment Fund	14,173	15,819	1,235
Receivables	34	—	
Due From Other Funds	8,674	217	4
Due From Other Governments	—	—	—
Prepaid Expenses	2,916	19	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 26,429	\$ 18,647	\$ 1,253
LIABILITIES			
Accounts Payable	\$ 10,935	\$ 15	\$ (25)
Due to Other Funds	12,647	1,028	53
Due to Other Governments	—	—	23
Advance Collections	—	5,920	—
Deposits	—	—	—
Other Liabilities	33	—	—
Total Liabilities	23,615	6,963	51
FUND BALANCE			
Reserved for Encumbrances	1,554	342	242
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,260	11,342	960
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,814	11,684	1,202
Total Liabilities and Fund Balance	\$ 26,429	\$ 18,647	\$ 1,253

Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	Dam Safety Fund (3057)	Deaf and Disabled Telecom- munications Program Administrative Committee Fund (0483)
\$ 2,500	\$ 8,341	\$ 262	\$ 96	\$ —	\$ 7,207	\$ 1,676
26,029	—	—	588	3,024	—	31,667
—	—	11	—	—	51	—
1,098	2,440	—	4	15	—	196
—	3	—	—	—	—	—
469	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 30,096	\$ 10,784	\$ 273	\$ 688	\$ 3,039	\$ 7,258	\$ 33,539
\$ 20	\$ —	\$ —	\$ 1	\$ —	\$ 1	\$ 3,563
894	9,556	84	23	273	130	45
—	—	—	—	—	—	—
3,706	—	1	68	—	6,453	—
—	—	—	—	—	—	—
11	—	—	—	—	—	—
4,631	9,556	85	92	273	6,584	3,608
2,374	25	—	—	13	5	17,954
—	—	—	—	—	—	—
—	—	—	—	—	—	—
23,091	1,203	188	596	2,753	669	11,977
—	—	—	—	—	—	—
25,465	1,228	188	596	2,766	674	29,931
\$ 30,096	\$ 10,784	\$ 273	\$ 688	\$ 3,039	\$ 7,258	\$ 33,539

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Dentally Underserved Fund (3039)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	109	999
Receivables	—	—	—
Due From Other Funds	92	—	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 92	\$ 110	\$ 1,000
LIABILITIES			
Accounts Payable	\$ —	\$ 51	\$ 935
Due to Other Funds	92	2	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	92	53	935
FUND BALANCE			
Reserved for Encumbrances	—	86	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	856	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	65
Unreserved-Undesignated	—	(885)	—
Total Fund Balance (Deficit)	—	57	65
Total Liabilities and Fund Balance	\$ 92	\$ 110	\$ 1,000

Department of Agriculture Fund			Department of Justice	Department of Justice	Department of Pesticide Regulation Fund	
Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	Child Abuse Fund (0566)	DNA Testing Fund (0255)	Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)
\$ —	\$ —	\$ 24	\$ 1	\$ —	\$ 287	\$ 1
81	348	14,364	579	268	7,409	423
—	5	9,064	3	—	2	—
—	8	17,830	75	1	3,694	1
—	—	290	1	—	—	—
—	—	—	—	—	968	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 81	\$ 361	\$ 41,572	\$ 659	\$ 269	\$ 12,360	\$ 425
\$ —	\$ —	\$ 13	\$ 10	\$ 36	\$ 1,228	\$ —
—	—	5,936	—	—	31	306
—	—	417	—	33	3,204	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	5,419	—	—	9	—
—	—	11,785	10	69	4,472	306
—	—	16	—	—	2,043	—
—	—	23,721	—	—	—	—
—	—	—	—	—	—	—
81	361	6,050	649	200	5,845	119
—	—	—	—	—	—	—
81	361	29,787	649	200	7,888	119
\$ 81	\$ 361	\$ 41,572	\$ 659	\$ 269	\$ 12,360	\$ 425

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 11
Deposits in Surplus Money Investment Fund	717	367	—
Receivables	1,495	2	—
Due From Other Funds	2	1	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,216	\$ 371	\$ 11
LIABILITIES			
Accounts Payable	\$ 208	\$ —	\$ —
Due to Other Funds	23	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	231	—	—
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,985	371	11
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,985	371	11
Total Liabilities and Fund Balance	\$ 2,216	\$ 371	\$ 11

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)	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)
\$ 22	\$ 2,323	\$ 2,176	\$ 6,508	\$ 1,043	\$ 956	\$ 3,903
213	—	—	—	—	—	—
—	70	1	—	—	256	5
1	—	—	—	7,581	140	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 236	\$ 2,393	\$ 2,177	\$ 6,508	\$ 8,624	\$ 1,352	\$ 3,908
\$ —	\$ 178	\$ 99	\$ —	\$ —	\$ —	\$ —
9	535	83	23	7,596	20	77
—	—	—	—	—	—	—
12	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
21	713	182	23	7,596	20	77
2	232	—	4,454	3	16	19
—	—	—	—	—	—	—
—	—	—	—	—	—	—
213	1,448	1,995	2,031	1,025	1,316	3,812
—	—	—	—	—	—	—
215	1,680	1,995	6,485	1,028	1,332	3,831
\$ 236	\$ 2,393	\$ 2,177	\$ 6,508	\$ 8,624	\$ 1,352	\$ 3,908

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Telecom- munication Fund (0349)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 100	\$ 1,818	\$ 14,718
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	374
Due From Other Governments	—	—	6,136
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 100	\$ 1,818	\$ 21,228
LIABILITIES			
Accounts Payable	\$ —	\$ 1,818	\$ —
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	1,818	—
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	100	—	21,228
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	100	—	21,228
Total Liabilities and Fund Balance	\$ 100	\$ 1,818	\$ 21,228

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)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)
\$ 1,714	\$ 393	\$ 1	\$ 14	\$ —	\$ 1	\$ 184
—	1,403	743	432	400	11,663	81,951
98	—	—	—	—	—	45,253
—	50	2	1	1	979	7,244
—	—	—	57	—	—	—
—	4	—	—	—	—	—
—	—	—	—	—	—	1,235
—	—	—	—	—	—	—
\$ 1,812	\$ 1,850	\$ 746	\$ 504	\$ 401	\$ 12,643	\$ 135,867
\$ —	\$ 2	\$ (34)	\$ —	\$ —	\$ —	\$ 6,393
87	1	—	89	2	12,643	84,455
—	—	34	—	—	—	—
—	371	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	6,450
87	374	—	89	2	12,643	97,298
638	3	386	42	1	—	238
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,087	1,473	360	373	398	—	38,331
—	—	—	—	—	—	—
1,725	1,476	746	415	399	—	38,569
\$ 1,812	\$ 1,850	\$ 746	\$ 504	\$ 401	\$ 12,643	\$ 135,867

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 998	\$ 886	\$ 129
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	17,209
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 998	\$ 886	\$ 17,338
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Encumbrances	—	615	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	998	271	17,338
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	998	886	17,338
Total Liabilities and Fund Balance	\$ 998	\$ 886	\$ 17,338

Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)
\$ —	\$ —	\$ 29	\$ 135	\$ —	\$ 1	\$ 1,561
15,201	1,327	205	3,260	299	2,096	—
—	—	—	—	—	—	89
—	5	1	11	1	14	24
—	—	—	—	—	—	—
2,600	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 17,801	\$ 1,332	\$ 235	\$ 3,406	\$ 300	\$ 2,111	\$ 1,674
\$ 325	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 26
164	—	155	—	36	—	59
—	—	—	—	—	—	—
—	—	—	308	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
489	—	155	308	36	—	85
11,602	—	80	—	5	376	55
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,710	1,332	—	3,098	259	1,735	1,534
—	—	—	—	—	—	—
17,312	1,332	80	3,098	264	2,111	1,589
\$ 17,801	\$ 1,332	\$ 235	\$ 3,406	\$ 300	\$ 2,111	\$ 1,674

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Fair and Exposition Fund		Family Law
	Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)	Trust Fund (0587)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 42	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	2,836	537	5,628
Receivables	—	—	281
Due From Other Funds	6	3	—
Due From Other Governments	3	—	—
Prepaid Expenses	35	—	—
Advances and Loans Receivable	—	—	—
Other Assets	35	—	—
Total Assets	\$ 2,957	\$ 541	\$ 5,909
LIABILITIES			
Accounts Payable	\$ 280	\$ —	\$ 231
Due to Other Funds	223	—	6
Due to Other Governments	190	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	693	—	237
FUND BALANCE			
Reserved for Encumbrances	151	—	367
Reserved for Unencumbered Balances of Continuing Appropriations	686	14,143	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,427	—	5,305
Unreserved-Undesignated	—	(13,602)	—
Total Fund Balance (Deficit)	2,264	541	5,672
Total Liabilities and Fund Balance	\$ 2,957	\$ 541	\$ 5,909

Fish and Game Preservation Fund (Continued on next page)						
Film California First Fund (3005)	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ 1,081	\$ 319	\$ —	\$ 1	\$ 1	\$ —	\$ 8,215
—	4,201	1,752	1,128	126	3,066	—
—	194	—	229	—	—	332
—	335	7	108	2	72	12,488
—	—	—	—	—	—	—
—	111	—	—	—	—	1,050
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,081	\$ 5,160	\$ 1,759	\$ 1,466	\$ 129	\$ 3,138	\$ 22,085
\$ —	\$ 187	\$ 17	\$ 166	\$ 39	\$ —	\$ 29
—	63	—	—	—	19	6,061
—	—	—	—	—	—	—
—	58	—	—	—	—	26
—	—	—	—	—	—	580
—	—	—	—	—	—	247
—	308	17	166	39	19	6,943
—	88	1,624	9	—	82	9,832
—	—	—	—	87	—	1,206
—	—	—	—	—	—	—
1,081	4,764	118	1,291	3	3,037	4,104
—	—	—	—	—	—	—
1,081	4,852	1,742	1,300	90	3,119	15,142
\$ 1,081	\$ 5,160	\$ 1,759	\$ 1,466	\$ 129	\$ 3,138	\$ 22,085

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(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	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	5,139	4,453	181
Receivables	94	—	—
Due From Other Funds	3,538	14	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,772	\$ 4,467	\$ 182
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	40
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	40
FUND BALANCE			
Reserved for Encumbrances	52	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	8,720	4,467	142
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	8,772	4,467	142
Total Liabilities and Fund Balance	\$ 8,772	\$ 4,467	\$ 182

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)
\$ 195	\$ 4,716	\$ 255	\$ 2,075	\$ —	\$ 10,959	\$ 100
686	—	258	—	47,327	15,450	401
4	—	470	186	—	9,663	—
2	205	363	—	289	129	167
—	—	—	—	—	—	—
—	—	37	—	—	—	—
—	—	—	—	—	—	—
—	—	25	—	—	—	—
\$ 887	\$ 4,921	\$ 1,408	\$ 2,261	\$ 47,616	\$ 36,201	\$ 668
\$ —	\$ 508	\$ 100	\$ —	\$ —	\$ 3,628	\$ 1
95	20	133	1,452	—	1,041	7
115	—	1	—	—	—	—
—	—	—	—	—	—	74
—	—	—	—	—	—	—
—	—	78	—	—	—	—
210	528	312	1,452	—	4,669	82
141	128	343	2	—	9,798	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
536	4,265	753	807	47,616	21,734	584
—	—	—	—	—	—	—
677	4,393	1,096	809	47,616	31,532	586
\$ 887	\$ 4,921	\$ 1,408	\$ 2,261	\$ 47,616	\$ 36,201	\$ 668

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(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	\$ 640	\$ 17	\$ 50,529
Deposits in Surplus Money Investment Fund	—	164	—
Receivables	—	—	—
Due From Other Funds	—	—	28,770
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 640	\$ 181	\$ 79,299
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 4,127
Due to Other Funds	—	10	15
Due to Other Governments	—	—	724
Advance Collections	—	—	103
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	10	4,969
FUND BALANCE			
Reserved for Encumbrances	—	—	20,030
Reserved for Unencumbered Balances of Continuing Appropriations	640	—	43,843
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	171	10,457
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	640	171	74,330
Total Liabilities and Fund Balance	\$ 640	\$ 181	\$ 79,299

Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)
\$ 3	\$ 951	\$ 396	\$ 83	\$ 637	\$ —	\$ 662
242	—	11,300	986	14,532	5,098	48,611
—	—	2,181	—	—	—	2,997
1	—	110	109	1,025	73	1,397
—	—	—	—	—	—	—
—	—	—	—	—	—	466
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 246	\$ 951	\$ 13,987	\$ 1,178	\$ 16,194	\$ 5,171	\$ 54,133
\$ —	\$ 951	\$ 829	\$ —	\$ —	\$ 18	\$ 2,089
3	—	2,255	6	928	1,246	185
—	—	108	—	—	—	1
—	—	—	53	—	—	33
—	—	—	—	—	—	—
—	—	—	1	—	—	—
3	951	3,192	60	928	1,264	2,308
135	—	1,403	12	107	1,353	2,776
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108	—	9,392	1,106	15,159	2,554	49,049
—	—	—	—	—	—	—
243	—	10,795	1,118	15,266	3,907	51,825
\$ 246	\$ 951	\$ 13,987	\$ 1,178	\$ 16,194	\$ 5,171	\$ 54,133

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Medicine Fund (0079)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 47	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	82,750	76	533
Receivables	27,425	—	—
Due From Other Funds	1,224	118	391
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 111,446	\$ 194	\$ 925
LIABILITIES			
Accounts Payable	\$ 1,260	\$ 53	\$ —
Due to Other Funds	534	4	76
Due to Other Governments	19,194	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	20,988	57	76
FUND BALANCE			
Reserved for Encumbrances	585	—	36
Reserved for Unencumbered Balances of Continuing Appropriations	1,416	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	88,457	137	813
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	90,458	137	849
Total Liabilities and Fund Balance	\$ 111,446	\$ 194	\$ 925

Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Account, Integrated Waste Management Fund			
			Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	Job Creation Investment Fund (0393)	Jobs-Housing Balance Improvement Fund (3006)
\$ 1	\$ 1,038	\$ 3,408	\$ 318	\$ —	\$ —	\$ —
57	—	42,749	11,160	9,663	—	—
26	45	17,663	13,511	—	—	—
—	446	212	3,791	41	—	23,315
—	—	—	31	—	—	—
—	—	1,593	1,049	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 84	\$ 1,529	\$ 65,625	\$ 29,860	\$ 9,704	\$ —	\$ 23,315
\$ —	\$ 811	\$ 7,583	\$ 3,492	\$ 134	\$ —	\$ 439
—	850	1,529	695	154	—	74
—	—	—	217	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	13	—	—	—
—	1,661	9,112	4,417	288	—	513
—	—	11,558	11,817	719	—	22,802
—	—	—	116	—	—	—
—	—	—	—	—	—	—
84	—	44,955	13,510	8,697	—	—
—	(132)	—	—	—	—	—
84	(132)	56,513	25,443	9,416	—	22,802
\$ 84	\$ 1,529	\$ 65,625	\$ 29,860	\$ 9,704	\$ —	\$ 23,315

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Judicial Administration Efficiency and Modernization Fund (0556)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 2,229	\$ 3
Deposits in Surplus Money Investment Fund	36,805	—	41
Receivables	367	—	—
Due From Other Funds	—	16	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 37,173	\$ 2,245	\$ 44
LIABILITIES			
Accounts Payable	\$ 1,376	\$ 40	\$ —
Due to Other Funds	56	27	40
Due to Other Governments	—	41	—
Advance Collections	—	—	1
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,432	108	41
FUND BALANCE			
Reserved for Encumbrances	32,646	452	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	826	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,095	859	3
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	35,741	2,137	3
Total Liabilities and Fund Balance	\$ 37,173	\$ 2,245	\$ 44

Local Revenue Fund
(Continued on next page)

Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	Sales Tax Account			
			Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)
\$ 3	\$ 1	\$ —	\$ —	\$ —	\$ —	\$ —
267	1,119	—	—	—	187,399	—
1	—	986	—	—	—	—
1	—	317,154	45,711	84,567	248,588	171,747
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 272	\$ 1,120	\$ 318,140	\$ 45,711	\$ 84,567	\$ 435,987	\$ 171,747
\$ —	\$ 603	\$ —	\$ —	\$ —	\$ —	\$ —
41	—	300,256	6,992	—	435,987	—
—	—	—	38,719	84,567	—	171,747
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
41	603	300,256	45,711	84,567	435,987	171,747
3	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
228	517	17,884	—	—	—	—
—	—	—	—	—	—	—
231	517	17,884	—	—	—	—
\$ 272	\$ 1,120	\$ 318,140	\$ 45,711	\$ 84,567	\$ 435,987	\$ 171,747

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)
Sales Tax Growth Account
(Continued from previous page)

	Caseload Subaccount (0354)	Community Health Equity Subaccount * (0356)	County Medical Services Subaccount (0359)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	26
Receivables	—	—	—
Due From Other Funds	133,997	—	14,682
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 133,997	\$ —	\$ 14,708
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	14,708
Due to Other Governments	133,997	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	133,997	—	14,708
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	\$ 133,997	\$ —	\$ 14,708

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

General Growth Subaccount * (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ 1	\$ —
—	34	7,775	84,959	—	32	440
—	—	—	—	—	—	—
—	133,963	5,902	46,978	110,971	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 133,997	\$ 13,677	\$ 131,938	\$ 110,971	\$ 33	\$ 442
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	133,997	—	112,902	14,682	13	—
—	—	13,677	19,036	96,289	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	133,997	13,677	131,938	110,971	13	—
—	—	—	—	—	4	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	16	442
—	—	—	—	—	—	—
—	—	—	—	—	20	442
\$ —	\$ 133,997	\$ 13,677	\$ 131,938	\$ 110,971	\$ 33	\$ 442

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 18,515	\$ 744	\$ 2,023
Deposits in Surplus Money Investment Fund	—	11,968	—
Receivables	4,002	274	373
Due From Other Funds	7,859	59	521
Due From Other Governments	—	—	72
Prepaid Expenses	5	180	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 30,381	\$ 13,225	\$ 2,989
LIABILITIES			
Accounts Payable	\$ 10,110	\$ 1,067	\$ —
Due to Other Funds	17	87	262
Due to Other Governments	—	—	—
Advance Collections	—	425	—
Deposits	—	—	—
Other Liabilities	—	5	—
Total Liabilities	10,127	1,584	262
FUND BALANCE			
Reserved for Encumbrances	10	8,865	530
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	20,244	2,776	2,197
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	20,254	11,641	2,727
Total Liabilities and Fund Balance	\$ 30,381	\$ 13,225	\$ 2,989

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

Marine Life and Marine Reserve Management Account * (0647)	Medical Waste Management Fund (0074)	Medically Underserved Account (3040)	Mental Health Practitioner Education Fund (3064)	Mine Reclamation Account		Missing Children Reward Fund (0113)
				Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	
\$ —	\$ 13	\$ 1	\$ 136	\$ 45	\$ 2	\$ 20
—	1,200	1,149	—	—	666	—
—	2	—	5	—	—	—
—	6	1	—	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 1,221	\$ 1,151	\$ 141	\$ 45	\$ 671	\$ 20
\$ —	\$ —	\$ 1,000	\$ —	\$ —	\$ —	\$ —
—	92	—	—	—	113	—
—	—	—	—	—	—	—
—	—	—	22	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	92	1,000	22	—	113	—
—	24	—	—	—	95	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,105	151	119	45	463	20
—	—	—	—	—	—	—
—	1,129	151	119	45	558	20
\$ —	\$ 1,221	\$ 1,151	\$ 141	\$ 45	\$ 671	\$ 20

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Park Revolving Fund (0245)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 215	\$ 32
Deposits in Surplus Money Investment Fund	2,250	7,324	—
Receivables	655	3	—
Due From Other Funds	575	123	214
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,480	\$ 7,665	\$ 246
LIABILITIES			
Accounts Payable	\$ 49	\$ —	\$ —
Due to Other Funds	—	2,612	1
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	3,334	—
Total Liabilities	49	5,946	1
FUND BALANCE			
Reserved for Encumbrances	—	418	96
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,431	1,301	149
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,431	1,719	245
Total Liabilities and Fund Balance	\$ 3,480	\$ 7,665	\$ 246

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

Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources Infrastructure Fund (0383)	Northern California Veterans Cemetery Master Development Fund * (0180)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (Continued on next page) Conservation and Enforcement Services Account (0265)
\$ 50	\$ 14,730	\$ —	\$ 16	\$ 112	\$ —	\$ 1
—	—	—	544	587	1,268	28,649
25	—	—	—	—	—	—
17	—	—	2	107	94	88
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 92	\$ 14,730	\$ —	\$ 562	\$ 806	\$ 1,362	\$ 28,738
\$ —	\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —
68	—	—	39	—	—	28,738
—	—	—	—	—	1,362	—
—	—	—	—	184	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
68	—	—	39	185	1,362	28,738
24	4,988	—	7	4	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,742	—	516	617	—	—
—	—	—	—	—	—	—
24	14,730	—	523	621	—	—
\$ 92	\$ 14,730	\$ —	\$ 562	\$ 806	\$ 1,362	\$ 28,738

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

Off-Highway
Vehicle Trust
Fund
(Continued from
previous page)

	Off-Highway Vehicle Trust Fund (0263)	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 144	\$ 3	\$ 7,935
Deposits in Surplus Money Investment Fund	81,308	2,016	7,978
Receivables	15	289	2,423
Due From Other Funds	30,922	31	2,559
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 112,389	\$ 2,339	\$ 20,895
LIABILITIES			
Accounts Payable	\$ 373	\$ —	\$ 30
Due to Other Funds	1,096	1,296	358
Due to Other Governments	—	—	—
Advance Collections	—	106	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,469	1,402	388
FUND BALANCE			
Reserved for Encumbrances	29,369	741	2,066
Reserved for Unencumbered Balances of Continuing Appropriations	54,205	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	27,346	196	18,441
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	110,920	937	20,507
Total Liabilities and Fund Balance	\$ 112,389	\$ 2,339	\$ 20,895

Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)
\$ 2	\$ 608	\$ 58	\$ —	\$ 1	\$ 154	\$ 2,376
51,590	—	552	113	4,029	27,988	—
214	—	—	—	—	294	500
4,583	—	2	—	15	7,124	14,341
—	—	—	—	—	—	—
—	3	—	—	—	22	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 56,389	\$ 611	\$ 612	\$ 113	\$ 4,045	\$ 35,582	\$ 17,217
\$ 1,030	\$ 608	\$ —	\$ —	\$ —	\$ 9,246	\$ 14,910
22	—	2	—	111	31	—
—	—	—	—	—	—	—
—	—	88	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,052	608	90	—	111	9,277	14,910
245	—	30	—	21	13,842	10
99	182	—	—	—	—	5,554
—	—	—	—	—	—	—
54,993	—	492	113	3,913	12,463	—
—	(179)	—	—	—	—	(3,257)
55,337	3	522	113	3,934	26,305	2,307
\$ 56,389	\$ 611	\$ 612	\$ 113	\$ 4,045	\$ 35,582	\$ 17,217

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Permanent Amusement Ride Safety Inspection Fund (3003)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 171	\$ 572	\$ 171
Deposits in Surplus Money Investment Fund	—	4,305	921
Receivables	97	—	—
Due From Other Funds	980	747	374
Due From Other Governments	—	—	—
Prepaid Expenses	—	4	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,248	\$ 5,628	\$ 1,466
LIABILITIES			
Accounts Payable	\$ —	\$ 11	\$ 3
Due to Other Funds	300	61	29
Due to Other Governments	—	—	—
Advance Collections	—	480	204
Deposits	—	—	—
Other Liabilities	—	1	—
Total Liabilities	300	553	236
FUND BALANCE			
Reserved for Encumbrances	7	201	140
Reserved for Unencumbered Balances of Continuing Appropriations	—	139	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	941	4,735	1,090
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	948	5,075	1,230
Total Liabilities and Fund Balance	\$ 1,248	\$ 5,628	\$ 1,466

Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers and Land Surveyors Fund (0770)
\$ 110	\$ 1	\$ 151	\$ 107	\$ 444	\$ 614	\$ 400
1,592	6,109	85	1,029	439	2,004	2,428
—	—	416	—	—	—	10
7	7,249	1	154	88	132	14
—	—	—	—	—	—	—
—	—	—	—	—	155	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,709	\$ 13,359	\$ 653	\$ 1,290	\$ 971	\$ 2,905	\$ 2,854
\$ —	\$ —	\$ 4	\$ 4	\$ —	\$ 6	\$ 5
39	6,752	314	92	263	360	382
—	—	—	—	—	—	—
86	—	—	77	—	584	828
—	—	—	—	—	—	—
—	—	—	—	—	—	—
125	6,752	318	173	263	950	1,215
11	4	53	8	45	239	355
—	6,602	—	—	—	—	—
—	—	—	—	—	—	—
1,573	1	282	1,109	663	1,716	1,284
—	—	—	—	—	—	—
1,584	6,607	335	1,117	708	1,955	1,639
\$ 1,709	\$ 13,359	\$ 653	\$ 1,290	\$ 971	\$ 2,905	\$ 2,854

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 164	\$ 308	\$ 5,427
Deposits in Surplus Money Investment Fund	586	1,558	—
Receivables	—	—	—
Due From Other Funds	2	204	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 752	\$ 2,070	\$ 5,427
LIABILITIES			
Accounts Payable	\$ —	\$ 4	\$ —
Due to Other Funds	16	53	—
Due to Other Governments	—	—	—
Advance Collections	228	349	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	244	406	—
FUND BALANCE			
Reserved for Encumbrances	—	74	5,412
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	508	1,590	15
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	508	1,664	5,427
Total Liabilities and Fund Balance	\$ 752	\$ 2,070	\$ 5,427

Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Rate Payer Relief Fund (3061)
				Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)	
\$ 1	\$ —	\$ 11,599	\$ 329	\$ 1	\$ —	\$ —
203,085	240	21,693	5,773	10	21	21,552
—	—	19	15	—	—	—
898	20	144	18	—	—	1,636
—	—	3,007	—	—	—	—
—	—	21	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 203,984	\$ 260	\$ 36,483	\$ 6,135	\$ 11	\$ 21	\$ 23,188
\$ 1,596	\$ 18	\$ 407	\$ —	\$ —	\$ —	\$ 1,571
591	1	154	1,258	—	—	1
182	—	—	—	—	—	—
—	—	28,436	—	—	—	—
—	—	—	—	—	—	—
—	—	507	—	—	—	—
2,369	19	29,504	1,258	—	—	1,572
176,184	—	3,204	922	—	—	24
492	—	—	—	—	—	—
—	—	—	—	—	—	—
24,939	241	3,775	3,955	11	21	21,592
—	—	—	—	—	—	—
201,615	241	6,979	4,877	11	21	21,616
\$ 203,984	\$ 260	\$ 36,483	\$ 6,135	\$ 11	\$ 21	\$ 23,188

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Real Estate Commissioner's Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,226	\$ (1)	\$ 2
Deposits in Surplus Money Investment Fund	23,437	692	1,844
Receivables	54	—	2
Due From Other Funds	109	3	6
Due From Other Governments	—	—	—
Prepaid Expenses	716	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 25,542	\$ 694	\$ 1,854
LIABILITIES			
Accounts Payable	\$ 1,831	\$ 8	\$ 29
Due to Other Funds	260	14	6
Due to Other Governments	—	—	—
Advance Collections	—	—	135
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,091	22	170
FUND BALANCE			
Reserved for Encumbrances	264	32	805
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	23,187	640	879
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	23,451	672	1,684
Total Liabilities and Fund Balance	\$ 25,542	\$ 694	\$ 1,854

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)	Residential/ Care Facilities for Persons With Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)
\$ 1	\$ —	\$ 14	\$ 117	\$ 434	\$ 197	\$ 37,409
41	24,436	293,601	—	—	857	—
—	—	—	—	—	—	1
—	84	1,245	—	1	428	10,406
—	—	—	—	—	—	8,074
—	—	—	—	—	1	139
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 42	\$ 24,520	\$ 294,860	\$ 117	\$ 435	\$ 1,483	\$ 56,029
\$ —	\$ 46	\$ 3,889	\$ —	\$ —	\$ 2	\$ 2,129
—	11	79	—	—	—	1,134
—	—	—	—	—	—	6,951
—	22,087	—	—	—	189	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	22,144	3,968	—	—	191	10,214
—	90	201,834	—	—	18	1,484
—	—	68	—	—	—	—
—	—	—	—	—	—	—
42	2,286	88,990	117	435	1,274	44,331
—	—	—	—	—	—	—
42	2,376	290,892	117	435	1,292	45,815
\$ 42	\$ 24,520	\$ 294,860	\$ 117	\$ 435	\$ 1,483	\$ 56,029

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Rigid Container Account * (3024)	Rural Development Fund ** (0218)	Rural Economic Development Fund ** (0123)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ —	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
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	\$ —	\$ —	\$ —

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

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

Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)
\$ 1,354	\$ —	\$ 847	\$ 385	\$ 2	\$ 3	\$ 197
—	49	—	—	409	—	—
4,576	14	—	—	—	—	141
—	—	77	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,930	\$ 63	\$ 924	\$ 385	\$ 412	\$ 3	\$ 338
\$ —	\$ —	\$ 23	\$ —	\$ —	\$ —	\$ —
682	1	150	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	182
—	—	—	—	—	—	—
682	1	173	—	—	—	182
196	7	57	—	—	—	156
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,052	55	694	385	412	3	—
—	—	—	—	—	—	—
5,248	62	751	385	412	3	156
\$ 5,930	\$ 63	\$ 924	\$ 385	\$ 412	\$ 3	\$ 338

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	School Building Safety Fund * (0345)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2,301	\$ 1
Deposits in Surplus Money Investment Fund	—	5,026	48,174
Receivables	—	—	—
Due From Other Funds	—	44,618	172
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 51,945	\$ 48,347
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	400	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	400	—
FUND BALANCE			
Reserved for Encumbrances	—	44,200	130
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	3,569
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	7,345	44,648
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	51,545	48,347
Total Liabilities and Fund Balance	\$ —	\$ 51,945	\$ 48,347

*This fund has no activity

Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Special Telephone Solicitors Fund (1009)
\$ 6,441	\$ 99	\$ 1,716	\$ —	\$ 1	\$ 2	\$ —
10,097	2,512	—	520	639	15,224	—
—	—	—	—	—	222	—
11	10	327	2	7	51	—
—	—	—	—	—	60	—
—	—	28	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 16,549	\$ 2,621	\$ 2,071	\$ 522	\$ 647	\$ 15,559	\$ —
\$ 39	\$ —	\$ 1,716	\$ —	\$ —	\$ 536	\$ —
15,192	170	—	—	124	34	73
—	—	—	—	—	—	—
1,318	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
16,549	170	1,716	—	124	570	73
—	31	—	—	68	13,409	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,420	355	522	455	1,580	(73)
—	—	—	—	—	—	—
—	2,451	355	522	523	14,989	(73)
\$ 16,549	\$ 2,621	\$ 2,071	\$ 522	\$ 647	\$ 15,559	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 82	\$ 2,305	\$ 1,115
Deposits in Surplus Money Investment Fund	495	—	5,484
Receivables	—	—	—
Due From Other Funds	50	440	26
Due From Other Governments	—	—	—
Prepaid Expenses	—	2	3
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 627	\$ 2,747	\$ 6,628
LIABILITIES			
Accounts Payable	\$ 1	\$ 103	\$ 27
Due to Other Funds	3	36	1,442
Due to Other Governments	—	—	—
Advance Collections	70	—	1,014
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	74	139	2,483
FUND BALANCE			
Reserved for Encumbrances	10	308	813
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	543	2,300	3,332
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	553	2,608	4,145
Total Liabilities and Fund Balance	\$ 627	\$ 2,747	\$ 6,628

State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)	State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund (0741)	State Employee Scholarship Fund (0077)	State Fire Marshal Licensing and Certification Fund (0102)
\$ 38	\$ 5,501	\$ 1	\$ 115	\$ 556	\$ 345	\$ 2,298
1,146	6,831	12,872	1,213	869	—	—
14	1,784	11,148	—	—	—	—
4	395	—	6	31	—	—
—	—	—	—	—	—	—
42	559	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,244	\$ 15,070	\$ 24,021	\$ 1,334	\$ 1,456	\$ 345	\$ 2,298
\$ 34	\$ 579	\$ 179	\$ 2	\$ 10	\$ —	\$ —
235	127	12,708	72	321	—	537
—	—	—	—	—	—	—
—	3,651	—	77	690	—	1,116
—	—	—	—	—	—	—
—	194	—	—	1	—	1
269	4,551	12,887	151	1,022	—	1,654
6	762	6,000	205	74	—	17
—	—	—	—	75	—	—
—	—	—	—	—	—	—
969	9,757	5,134	978	285	345	627
—	—	—	—	—	—	—
975	10,519	11,134	1,183	434	345	644
\$ 1,244	\$ 15,070	\$ 24,021	\$ 1,334	\$ 1,456	\$ 345	\$ 2,298

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Mandates Claims Fund (0360)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 142	\$ 1	\$ 835
Deposits in Surplus Money Investment Fund	2,625	2,195	—
Receivables	—	33	—
Due From Other Funds	35	4	—
Due From Other Governments	—	—	—
Prepaid Expenses	1	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,803	\$ 2,233	\$ 835
LIABILITIES			
Accounts Payable	\$ 3	\$ 3	\$ —
Due to Other Funds	19	12	—
Due to Other Governments	—	—	—
Advance Collections	83	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	105	15	—
FUND BALANCE			
Reserved for Encumbrances	83	262	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,615	1,956	835
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,698	2,218	835
Total Liabilities and Fund Balance	\$ 2,803	\$ 2,233	\$ 835

State Optometry Fund (0763)	State Parks and Recreation Fund (0392)	State Parks System Deferred Maintenance Account (0646)	State Responsibility Area Fire Protection Fund (3063)	State School Building Lease-Purchase Fund		
				Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)	Tidelands Oil Revenue Account (0341)
\$ 137	\$ 4,127	\$ 297	\$ 2,045	\$ 3,140	\$ 3,594	\$ 664
932	43,507	—	—	—	—	—
—	792	—	—	—	—	—
4	4,622	—	—	—	50	—
—	—	—	—	—	27	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,073	\$ 53,048	\$ 297	\$ 2,045	\$ 3,140	\$ 3,671	\$ 664
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ 5	\$ —
47	246	—	456	—	18	—
—	—	—	—	—	—	—
112	7,748	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
160	7,994	—	456	—	23	—
2	7,348	—	1,548	—	40	—
—	—	—	—	—	4,707	664
—	—	—	—	—	—	—
911	37,706	297	41	3,140	—	—
—	—	—	—	—	(1,099)	—
913	45,054	297	1,589	3,140	3,648	664
\$ 1,073	\$ 53,048	\$ 297	\$ 2,045	\$ 3,140	\$ 3,671	\$ 664

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Strong-Motion Instrumentation Special Fund (0398)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,523	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	914	5,704
Receivables	—	—	—
Due From Other Funds	876,275	4	6,708
Due From Other Governments	—	—	15
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 878,798	\$ 919	\$ 12,427
LIABILITIES			
Accounts Payable	\$ 241,129	\$ —	\$ —
Due to Other Funds	—	414	621
Due to Other Governments	634,847	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	875,976	414	621
FUND BALANCE			
Reserved for Encumbrances	—	159	1,082
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,822	346	10,724
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,822	505	11,806
Total Liabilities and Fund Balance	\$ 878,798	\$ 919	\$ 12,427

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		
				Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
\$ 22	\$ 329	\$ 7	\$ 412	\$ 665	\$ 341	\$ 3,009
565	2,000	866	—	3,341	2,209	—
—	—	—	—	229	3,916	—
2	405	3	333	163	405	—
—	—	—	258	—	—	—
—	—	—	—	236	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 589	\$ 2,734	\$ 876	\$ 1,003	\$ 4,634	\$ 6,871	\$ 3,009
\$ —	\$ —	\$ —	\$ —	\$ 65	\$ —	\$ (10)
49	22	—	165	793	151	35
—	—	—	—	10	—	—
—	117	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	—	—	—	—
49	140	—	165	868	151	25
26	36	—	236	2,497	4,208	26
—	—	982	—	—	—	—
—	—	—	—	—	—	—
514	2,558	—	602	1,269	2,512	2,958
—	—	(106)	—	—	—	—
540	2,594	876	838	3,766	6,720	2,984
\$ 589	\$ 2,734	\$ 876	\$ 1,003	\$ 4,634	\$ 6,871	\$ 3,009

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 499	\$ 27,083
Deposits in Surplus Money Investment Fund	209	—	—
Receivables	—	1	—
Due From Other Funds	1	3	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 210	\$ 503	\$ 27,083
LIABILITIES			
Accounts Payable	\$ —	\$ 2	\$ 1,011
Due to Other Funds	11	25	22
Due to Other Governments	—	—	600
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	11	27	1,633
FUND BALANCE			
Reserved for Encumbrances	—	—	6,779
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	199	476	18,671
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	199	476	25,450
Total Liabilities and Fund Balance	\$ 210	\$ 503	\$ 27,083

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

Traffic Congestion Relief Fund * (3007)	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund (3028)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)
\$ 36,245	\$ 1	\$ 925	\$ 131	\$ —	\$ 740	\$ 10
—	117	—	953	—	—	3,239
—	—	—	1	—	—	1
114,000	—	—	67	—	288	32
—	—	—	—	—	—	—
—	—	—	—	—	—	—
54,000	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 204,245	\$ 118	\$ 925	\$ 1,152	\$ —	\$ 1,028	\$ 3,282
\$ 9,503	\$ —	\$ —	\$ 74	\$ —	\$ 285	\$ 20
29,712	28	—	136	3	—	4
—	—	147	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	20	—	—	—
39,215	28	147	230	3	285	24
367	—	—	—	—	1	—
42	100	778	—	4	—	—
—	—	—	—	—	—	—
164,621	—	—	922	—	742	3,258
—	(10)	—	—	(7)	—	—
165,030	90	778	922	(3)	743	3,258
\$ 204,245	\$ 118	\$ 925	\$ 1,152	\$ —	\$ 1,028	\$ 3,282

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)	Underage Pregnancy Prevention Fund (0807)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	60,027	24,429	—
Receivables	73,304	49,902	—
Due From Other Funds	1,752	44,504	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 135,084	\$ 118,835	\$ 1
LIABILITIES			
Accounts Payable	\$ 1,396	\$ 65,102	\$ —
Due to Other Funds	435	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	226	891	—
Total Liabilities	2,057	65,993	—
FUND BALANCE			
Reserved for Encumbrances	16,387	11,818	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	116,640	41,024	1
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	133,027	52,842	1
Total Liabilities and Fund Balance	\$ 135,084	\$ 118,835	\$ 1

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

Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund * (3075)	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)
\$ 911	\$ 5,314	\$ —	\$ 200	\$ 3,568	\$ 1	\$ 194
182,622	87,741	—	—	36,834	921	882
56,725	—	—	—	1	—	—
664	274	—	—	1,755	13	6
—	—	—	—	—	—	—
—	—	—	—	122	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 240,922	\$ 93,329	\$ —	\$ 200	\$ 42,280	\$ 935	\$ 1,082
\$ 110	\$ 72,062	\$ —	\$ —	\$ 267	\$ —	\$ 1
45,323	53	—	—	631	22	25
1,566	—	—	—	—	235	—
—	—	—	—	513	—	92
—	—	—	—	—	—	—
—	—	—	—	3	—	1
46,999	72,115	—	—	1,414	257	119
113,659	6,076	—	—	6,701	—	24
—	—	—	600	3,138	—	—
—	—	—	—	—	—	—
80,264	15,138	—	—	31,027	678	939
—	—	—	(400)	—	—	—
193,923	21,214	—	200	40,866	678	963
\$ 240,922	\$ 93,329	\$ —	\$ 200	\$ 42,280	\$ 935	\$ 1,082

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Psychiatric Technicians Account (0780)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 2,164	\$ 139
Deposits in Surplus Money Investment Fund	9,574	—	667
Receivables	(289)	—	—
Due From Other Funds	2,535	—	13
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 11,821	\$ 2,164	\$ 819
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	40
Due to Other Governments	—	—	—
Advance Collections	—	—	83
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	123
FUND BALANCE			
Reserved for Encumbrances	8,741	—	40
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,080	2,164	656
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	11,821	2,164	696
Total Liabilities and Fund Balance	\$ 11,821	\$ 2,164	\$ 819

Vocational Nurse and Psychiatric Technician Examiners Fund	Waste Discharge Permit Fund	Water Device Certification Special Account	Water Rights Fund	Wildlife Restoration Fund		Wine Safety Fund
				Inland Wetlands Conservation Fund	Wildlife Restoration Fund	
Fund (0779)	Fund (0193)	Account (0129)	Fund (3058)	Fund (0266)	Fund (0447)	Fund (0116)
\$ 407	\$ 722	\$ 433	\$ 3,768	\$ 1	\$ 4	\$ 281
1,559	26,611	—	—	1,478	4,200	—
—	1,502	—	66	—	—	—
13	97	—	—	5	771	—
—	—	—	—	—	—	—
5	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,984	\$ 28,932	\$ 433	\$ 3,834	\$ 1,484	\$ 4,975	\$ 281
\$ 2	\$ —	\$ —	\$ 7	\$ —	\$ 25	\$ —
282	580	11	592	—	907	27
—	—	—	—	—	—	—
305	5,934	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
589	6,514	11	599	—	932	27
22	8,683	3	486	253	530	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,373	13,735	419	2,749	1,231	3,513	254
—	—	—	—	—	—	—
1,395	22,418	422	3,235	1,484	4,043	254
\$ 1,984	\$ 28,932	\$ 433	\$ 3,834	\$ 1,484	\$ 4,975	\$ 281

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 491	\$ 1,101	\$ 79
Deposits in Surplus Money Investment Fund	—	63,078	994
Receivables	—	232	—
Due From Other Funds	—	3,345	4
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 491	\$ 67,756	\$ 1,077
LIABILITIES			
Accounts Payable	\$ —	\$ 14	\$ —
Due to Other Funds	29	37,748	235
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	29	37,762	235
FUND BALANCE			
Reserved for Encumbrances	232	3,097	1
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	230	26,897	841
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	462	29,994	842
Total Liabilities and Fund Balance	\$ 491	\$ 67,756	\$ 1,077

Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund (0222)	Youth Pilot Program Fund (0287)	Total
\$ 1,766	\$ —	\$ 134	\$ 542,804
—	469	—	3,345,390
—	—	—	590,169
—	2	—	2,823,867
—	—	—	18,236
—	—	—	15,046
—	—	—	57,835
—	—	—	60
\$ 1,766	\$ 471	\$ 134	\$ 7,393,407
\$ —	\$ —	\$ —	\$ 645,762
64	—	—	1,628,419
—	—	684	1,394,225
—	—	—	104,956
—	—	—	580
—	—	—	31,567
64	—	684	3,805,509
304	—	—	1,159,988
—	—	134	422,059
—	—	—	—
1,398	471	—	2,032,773
—	—	(684)	(26,922)
1,702	471	(550)	3,587,898
\$ 1,766	\$ 471	\$ 134	\$ 7,393,407

(Concluded)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,987	\$ 6,869	\$ 2,533
ADDITIONS			
Revenues	(1)	10,230	1,825
Transfers From Other Funds	100	—	—
Prior Year Revenue Adjustments	—	1	—
Other Additions	—	—	—
Total Additions	99	10,231	1,825
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	7,794	2,076
Local Assistance	731	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	731	7,794	2,076
Transfers to Other Funds	—	270	1,500
Adjustments to Prior Year Appropriation Expenditures	(167)	(65)	(58)
Total Deductions	564	7,999	3,518
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 1,522	\$ 9,101	\$ 840

Agricultural Biomass Utilization Account (3021)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Alcohol Beverage Control Fund (3036)	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)
\$ 239	\$ 38	\$ 24,647	\$ 503	\$ —	\$ 935	\$ —
—	—	28,809	872	41,236	1,040	4,511
—	—	—	—	3,710	—	—
—	—	—	—	—	43	—
—	—	—	—	—	—	—
—	—	28,809	872	44,946	1,083	4,511
(69)	—	29,444	813	37,640	—	3,544
—	—	—	—	1,500	—	—
—	—	—	—	—	—	—
(69)	—	29,444	813	39,140	—	3,544
—	—	—	—	—	—	—
—	—	3,677	7	24	—	—
(69)	—	33,121	820	39,164	—	3,544
\$ 308	\$ 38	\$ 20,335	\$ 555	\$ 5,782	\$ 2,018	\$ 967

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 4,060	\$ 85	\$ 1
ADDITIONS			
Revenues	3,555	449	100
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	504	11	—
Other Additions	—	—	—
Total Additions	4,059	460	100
DEDUCTIONS			
Appropriation Expenditures			
State Operations	709	317	99
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	709	317	99
Transfers to Other Funds	1,400	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1)	—
Total Deductions	2,109	316	99
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 6,010	\$ 229	\$ 2

Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund (0196)	Attorney General False Claims Act Fund (0378)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
\$ 637	\$ (78)	\$ 4,772	\$ 1,927	\$ 2,936	\$ 900	\$ 8,433
64	—	7,405	5,367	350	892	15,722
—	—	—	—	—	—	—
—	78	13,560	—	1	—	1
—	—	—	—	—	—	—
64	78	20,965	5,367	351	892	15,723
(911)	—	9,444	4,015	1,191	788	16,424
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(911)	—	9,444	4,015	1,191	788	16,424
—	—	3,500	—	—	—	—
676	—	472	(67)	(28)	8	(185)
(235)	—	13,416	3,948	1,163	796	16,239
\$ 936	\$ —	\$ 12,321	\$ 3,346	\$ 2,124	\$ 996	\$ 7,917

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)	California Beach and Coastal Enhancement Account (0371)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 2,256	\$ 195	\$ 1,789
ADDITIONS			
Revenues	3,631	(1)	1,410
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	3,631	(1)	1,410
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,544	—	456
Local Assistance	—	—	589
Capital Outlay	—	—	438
Total Appropriation Expenditures	3,544	—	1,483
Transfers to Other Funds	—	193	—
Adjustments to Prior Year Appropriation Expenditures	(26)	—	(15)
Total Deductions	3,518	193	1,468
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,369	\$ 1	\$ 1,731

California Beverage Container Recycling Fund							California Board of Architectural Examiners- Landscape Architects Fund (0757)
Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)	California Board of Architectural Examiners Fund (0706)		
\$ 362	\$ 92,815	\$ 26,421	\$ 982	\$ 16,465	\$ 2,505		\$ 1,579
1,183	684,897	16,475	197	29,367	3,017		704
—	5,500	28,493	—	43,463	—		—
481	16,037	7,689	14	13,079	—		—
—	—	—	—	—	—		—
1,664	706,434	52,657	211	85,909	3,017		704
235	540,224	39,352	—	50,947	2,444		595
—	—	—	—	—	—		—
—	—	—	—	—	—		—
235	540,224	39,352	—	50,947	2,444		595
—	179,256	39,000	—	27,000	1,800		1,225
—	(4,744)	—	—	—	(121)		1
235	714,736	78,352	—	77,947	4,123		1,821
\$ 1,791	\$ 84,513	\$ 726	\$ 1,193	\$ 24,427	\$ 1,399		\$ 462

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 16,696	\$ —	\$ 62,108
ADDITIONS			
Revenues	245	602,256	920
Transfers From Other Funds	5,722	—	17,167
Prior Year Revenue Adjustments	—	(5,929)	—
Other Additions	—	—	—
Total Additions	5,967	596,327	18,087
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,825	2,347	571
Local Assistance	—	—	19,747
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,825	2,347	20,318
Transfers to Other Funds	—	593,934	—
Adjustments to Prior Year Appropriation Expenditures	—	46	—
Total Deductions	3,825	596,327	20,318
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 18,838	\$ —	\$ 59,877

California Children and Families Trust Fund							California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)
Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)				
\$ 82,692	\$ 95,347	\$ 49,048	\$ 70,395	\$ 34,931	\$ 25	\$ 5,859		
513	1,438	619	1,066	464	48	2,233		
457,787	28,624	34,334	17,167	11,445	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
458,300	30,062	34,953	18,233	11,909	48	2,233		
—	821	783	557	347	—	1,596		
532,481	32,133	44,865	17,447	17,176	47	—		
—	—	—	—	—	—	—		
532,481	32,954	45,648	18,004	17,523	47	1,596		
—	—	—	—	—	—	5,500		
—	—	—	—	—	—	(15)		
532,481	32,954	45,648	18,004	17,523	47	7,081		
\$ 8,511	\$ 92,455	\$ 38,353	\$ 70,624	\$ 29,317	\$ 26	\$ 1,011		

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund	
		California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 2,029	\$ 14,903	\$ 21
ADDITIONS			
Revenues	1,374	33,303	927
Transfers From Other Funds	2,000	43	—
Prior Year Revenue Adjustments	(291)	112	16
Other Additions	—	—	—
Total Additions	3,083	33,458	943
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,000	26,519	11
Local Assistance	—	4,492	937
Capital Outlay	—	657	—
Total Appropriation Expenditures	1,000	31,668	948
Transfers to Other Funds	—	3,890	—
Adjustments to Prior Year Appropriation Expenditures	1	246	—
Total Deductions	1,001	35,804	948
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 4,111	\$ 12,557	\$ 16

California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)
\$ 251	\$ 2,011	\$ 9,853	\$ 38	\$ 27,368	\$ 92,968	\$ 166
1,233	1,107	16,756	—	43,067	494,062	193
—	—	—	—	—	—	—
(37)	—	(175)	—	(3,818)	(60,000)	8
—	—	—	—	—	—	—
1,196	1,107	16,581	—	39,249	434,062	201
1,329	1,087	14,220	—	33,814	358,992	—
—	—	156	—	—	—	—
—	—	—	—	—	—	—
1,329	1,087	14,376	—	33,814	358,992	—
—	—	—	—	—	—	—
(44)	(45)	(172)	—	20	36,292	—
1,285	1,042	14,204	—	33,834	395,284	—
\$ 162	\$ 2,076	\$ 12,230	\$ 38	\$ 32,783	\$ 131,746	\$ 367

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	California National Guard Military Museum Fund (0220)	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 5	\$ 185,365	\$ 52,751
ADDITIONS			
Revenues	—	1,915	34,142
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(36)
Other Additions	—	—	246
Total Additions	—	1,915	34,352
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	5,821	23,665
Local Assistance	—	40	3,499
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	5,861	27,164
Transfers to Other Funds	—	150,000	17,097
Adjustments to Prior Year Appropriation Expenditures	—	31,468	(3,589)
Total Deductions	—	187,329	40,672
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 5	\$ (49)	\$ 46,431

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

California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)
\$ 18,390	\$ 14,790	\$ 7,732	\$ 22,277	\$ 2,567	\$ —	\$ 1,010
21,860	224	12,049	—	2,165	—	1,363
—	—	2,002	—	—	—	—
2,683	—	(947)	—	—	—	—
—	—	—	—	—	—	—
24,543	224	13,104	—	2,165	—	1,363
9,889	—	10,741	20,698	1,419	—	935
13,657	—	—	—	—	—	—
—	—	—	—	—	—	—
23,546	—	10,741	20,698	1,419	—	935
—	—	2,000	—	—	—	—
(14)	—	(525)	—	(13)	—	—
23,532	—	12,216	20,698	1,406	—	935
\$ 19,401	\$ 15,014	\$ 8,620	\$ 1,579	\$ 3,326	\$ —	\$ 1,438

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Cigarette and Tobacco Products Compliance Fund (3067)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 2,072	\$ 29,846	\$ —
ADDITIONS			
Revenues	2,711	13,955	18,479
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	95	—
Other Additions	—	—	—
Total Additions	2,711	14,050	18,479
DEDUCTIONS			
Appropriation Expenditures			
State Operations	886	7,227	—
Local Assistance	779	12,652	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,665	19,879	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(45)	(1,310)	—
Total Deductions	1,620	18,569	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 3,163	\$ 25,327	\$ 18,479

Cigarette and Tobacco Products Surtax Fund

Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)
\$ —	\$ 25,489	\$ 1,920	\$ 557	\$ 2,252	\$ 7,200	\$ 4,282
321,125	1,083	90	29	7	657	284
—	75,285	108,298	30,942	15,471	18,771	77,356
(9,264)	(14)	—	—	—	—	—
—	—	—	—	—	—	—
311,861	76,354	108,388	30,971	15,478	19,428	77,640
2,387	5,247	152	14	15,657	26,363	3,031
—	68,050	33,462	2,328	—	—	40,436
—	—	—	—	147	—	—
2,387	73,297	33,614	2,342	15,804	26,363	43,467
309,424	—	75,053	28,375	—	—	31,081
50	(2,454)	(35)	(18)	(124)	(76)	(4,257)
311,861	70,843	108,632	30,699	15,680	26,287	70,291
\$ —	\$ 31,000	\$ 1,676	\$ 829	\$ 2,050	\$ 341	\$ 11,631

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Clandestine Drug Lab Cleanup Account * (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ (371)	\$ —
ADDITIONS			
Revenues	—	4,063	1
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(11)	—
Other Additions	—	—	—
Total Additions	—	4,052	1
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	3,513	1
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	3,513	1
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(209)	—
Total Deductions	—	3,304	1
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ 377	\$ —

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

Coastal Access Account, State Coastal Conservancy Fund (0593)	Commerce Marketing Fund (0145)	Community Revitalization Fee Fund (3038)	Competitive Technology Fund (0173)	Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund (Continued on next page) Certification Account (0166)
\$ 2,340	\$ 144	\$ 183	\$ 28	\$ 37	\$ 417	\$ 364
503	26	26	1	151	67	818
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
503	26	26	1	151	67	818
8	34	181	—	48	—	779
—	—	—	28	—	—	—
863	—	—	—	—	—	—
871	34	181	28	48	—	779
—	136	—	—	—	—	—
(100)	—	—	—	—	—	—
771	170	181	28	48	—	779
\$ 2,072	\$ —	\$ 28	\$ 1	\$ 140	\$ 484	\$ 403

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Consumer Affairs Fund (Continued from previous page)	Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)
	Consumer Affairs Fund (0702)	Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 3,046	\$ 13,169	\$ 986
ADDITIONS			
Revenues	20	36,595	880
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(3)	3	—
Other Additions	—	—	—
Total Additions	17	36,598	880
DEDUCTIONS			
Appropriation Expenditures			
State Operations	249	36,486	664
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	249	36,486	664
Transfers to Other Funds	—	1,150	—
Adjustments to Prior Year Appropriation Expenditures	—	447	—
Total Deductions	249	38,083	664
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,814	\$ 11,684	\$ 1,202

Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	Dam Safety Fund (3057)	Deaf and Disabled Telecom- munications Program Administrative Committee Fund (0483)
\$ 23,593	\$ 481	\$ 120	\$ 1,776	\$ 1,068	\$ —	\$ 917
46,693	11,670	152	876	4,889	7,560	67,711
8,487	—	—	—	—	—	—
1	205	—	—	—	—	—
—	—	—	—	—	—	—
55,181	11,875	152	876	4,889	7,560	67,711
44,706	2,294	84	636	3,193	6,886	38,739
—	—	—	—	—	—	—
—	—	—	—	—	—	—
44,706	2,294	84	636	3,193	6,886	38,739
8,700	9,606	—	1,450	—	—	—
(97)	(772)	—	(30)	(2)	—	(42)
53,309	11,128	84	2,056	3,191	6,886	38,697
\$ 25,465	\$ 1,228	\$ 188	\$ 596	\$ 2,766	\$ 674	\$ 29,931

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Dentally Underserved Account (3039)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ 57	\$ —
ADDITIONS			
Revenues	—	2	—
Transfers From Other Funds	207	—	1,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	207	2	1,000
DEDUCTIONS			
Appropriation Expenditures			
State Operations	207	—	935
Local Assistance	—	2	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	207	2	935
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	207	2	935
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ 57	\$ 65

Department of Agriculture Fund			Department of Justice	Department of Justice	Department of Pesticide Regulation Fund	
Agricultural Pest Control Research Account (0112)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	of Justice Child Abuse Fund (0566)	DNA Testing Fund (0255)	Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)
\$ 80	\$ 223	\$ 32,775	\$ 617	\$ 268	\$ 9,596	\$ 68
1	127	53,016	423	9	46,854	3
—	—	32,659	—	14	—	402
—	—	(1,734)	(68)	—	(12)	—
—	—	901	—	—	—	—
1	127	84,842	355	23	46,842	405
—	(11)	60,288	323	—	36,414	354
—	—	28,982	—	315	12,095	—
—	—	—	—	—	—	—
—	(11)	89,270	323	315	48,509	354
—	—	—	—	—	402	—
—	—	(1,440)	—	(224)	(361)	—
—	(11)	87,830	323	91	48,550	354
\$ 81	\$ 361	\$ 29,787	\$ 649	\$ 200	\$ 7,888	\$ 119

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,094	\$ 166	\$ 11
ADDITIONS			
Revenues	649	205	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1,351	—	—
Other Additions	—	—	—
Total Additions	2,000	205	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	331	—	—
Local Assistance	1,100	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,431	—	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(322)	—	—
Total Deductions	1,109	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 1,985	\$ 371	\$ 11

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)	Driving-Under-the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)
\$ 173	\$ 2,293	\$ 1,764	\$ 9,059	\$ 829	\$ 1,326	\$ 2,558
156	880	1,426	(1)	38,103	1,270	2,224
—	—	—	—	—	—	—
—	87	(1)	—	668	(15)	(7)
—	—	—	—	—	—	—
<u>156</u>	<u>967</u>	<u>1,425</u>	<u>(1)</u>	<u>38,771</u>	<u>1,255</u>	<u>2,217</u>
118	509	1,098	227	950	1,257	927
—	1,050	—	65	—	—	—
—	—	—	—	—	—	—
<u>118</u>	<u>1,559</u>	<u>1,098</u>	<u>292</u>	<u>950</u>	<u>1,257</u>	<u>927</u>
—	—	—	1,000	37,624	—	—
(4)	21	96	1,281	(2)	(8)	17
<u>114</u>	<u>1,580</u>	<u>1,194</u>	<u>2,573</u>	<u>38,572</u>	<u>1,249</u>	<u>944</u>
<u>\$ 215</u>	<u>\$ 1,680</u>	<u>\$ 1,995</u>	<u>\$ 6,485</u>	<u>\$ 1,028</u>	<u>\$ 1,332</u>	<u>\$ 3,831</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Telecom- munication Fund (0349)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 100	\$ —	\$ 52
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	—	2,000	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	2,000	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,363	—
Local Assistance	—	—	(6,509)
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,363	(6,509)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	637	(14,667)
Total Deductions	—	2,000	(21,176)
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 100	\$ —	\$ 21,228

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)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)
\$ 857	\$ 1,664	\$ 445	\$ 311	\$ 375	\$ —	\$ 36,024
1,627	1,761	8	1,173	279	12,643	95,777
—	—	408	—	—	—	—
(1)	—	—	(1)	(1)	—	496
—	—	—	—	—	—	—
1,626	1,761	416	1,172	278	12,643	96,273
757	1,952	7	1,063	251	—	17,564
—	—	108	—	—	—	—
—	—	—	—	—	—	—
757	1,952	115	1,063	251	—	17,564
—	—	—	—	—	12,643	76,852
1	(3)	—	5	3	—	(688)
758	1,949	115	1,068	254	12,643	93,728
\$ 1,725	\$ 1,476	\$ 746	\$ 415	\$ 399	\$ —	\$ 38,569

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 844	\$ —	\$ 10,636
ADDITIONS			
Revenues	856	886	58,174
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	142	—	665
Other Additions	—	—	—
Total Additions	998	886	58,839
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	—	—
Transfers to Other Funds	844	—	52,137
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	844	—	52,137
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 998	\$ 886	\$ 17,338

Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)
\$ 22,725	\$ 1,315	\$ 153	\$ 1,993	\$ —	\$ 8,679	\$ 1,343
227	21	2,819	1,070	636	115	3,339
—	—	—	—	—	—	—
—	—	(20)	36	—	—	13
—	—	—	—	—	—	—
227	21	2,799	1,106	636	115	3,352
25	4	2,805	23	372	—	2,997
6,248	—	—	—	—	6,683	—
—	—	—	—	—	—	—
6,273	4	2,805	23	372	6,683	2,997
—	—	—	—	—	—	—
(633)	—	67	(22)	—	—	109
5,640	4	2,872	1	372	6,683	3,106
\$ 17,312	\$ 1,332	\$ 80	\$ 3,098	\$ 264	\$ 2,111	\$ 1,589

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Fair and Exposition Fund		Family Law
	Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)	Trust Fund (0587)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 723	\$ 31	\$ 6,230
ADDITIONS			
Revenues	27,168	12,620	1,842
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	10
Other Additions	—	—	—
Total Additions	27,168	12,620	1,852
DEDUCTIONS			
Appropriation Expenditures			
State Operations	11,409	777	2,396
Local Assistance	14,045	11,333	14
Capital Outlay	—	—	—
Total Appropriation Expenditures	25,454	12,110	2,410
Transfers to Other Funds	246	—	—
Adjustments to Prior Year Appropriation Expenditures	(73)	—	—
Total Deductions	25,627	12,110	2,410
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,264	\$ 541	\$ 5,672

Fish and Game Preservation Fund (Continued on next page)						
Film California First Fund (3005)	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
\$ 1,108	\$ 4,859	\$ 2,086	\$ 1,359	\$ —	\$ 3,240	\$ 11,458
7	16,823	30	2,549	3	47	87,982
—	—	—	74	1,000	—	721
—	(1)	—	(82)	—	—	2,249
—	—	—	—	—	—	—
<u>7</u>	<u>16,822</u>	<u>30</u>	<u>2,541</u>	<u>1,003</u>	<u>47</u>	<u>90,952</u>
35	16,839	374	2,600	913	83	89,154
—	—	—	—	—	—	—
—	—	—	—	—	—	(734)
<u>35</u>	<u>16,839</u>	<u>374</u>	<u>2,600</u>	<u>913</u>	<u>83</u>	<u>88,420</u>
—	—	—	—	—	—	1,700
(1)	(10)	—	—	—	85	(2,852)
<u>34</u>	<u>16,829</u>	<u>374</u>	<u>2,600</u>	<u>913</u>	<u>168</u>	<u>87,268</u>
<u>\$ 1,081</u>	<u>\$ 4,852</u>	<u>\$ 1,742</u>	<u>\$ 1,300</u>	<u>\$ 90</u>	<u>\$ 3,119</u>	<u>\$ 15,142</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(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, 2003	\$ 8,204	\$ 3,244	\$ 143
ADDITIONS			
Revenues	1,509	1,223	36
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	239	—	3
Other Additions	—	—	—
Total Additions	1,748	1,223	39
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,169	—	—
Local Assistance	66	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,235	—	—
Transfers to Other Funds	—	—	40
Adjustments to Prior Year Appropriation Expenditures	(55)	—	—
Total Deductions	1,180	—	40
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 8,772	\$ 4,467	\$ 142

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)
\$ 825	\$ 3,224	\$ 1,378	\$ (803)	\$ 73,897	\$ 16,045	\$ 567
3,960	1	5,288	3,633	207,968	64,902	731
—	—	—	—	—	5,300	—
138	—	214	(2)	55,920	7,339	—
—	—	—	—	—	—	—
<u>4,098</u>	<u>1</u>	<u>5,502</u>	<u>3,631</u>	<u>263,888</u>	<u>77,541</u>	<u>731</u>
4,407	(1,038)	5,884	1,957	290,169	63,302	725
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>4,407</u>	<u>(1,038)</u>	<u>5,884</u>	<u>1,957</u>	<u>290,169</u>	<u>63,302</u>	<u>725</u>
—	—	—	69	—	—	—
(161)	(130)	(100)	(7)	—	(1,248)	(13)
<u>4,246</u>	<u>(1,168)</u>	<u>5,784</u>	<u>2,019</u>	<u>290,169</u>	<u>62,054</u>	<u>712</u>
<u>\$ 677</u>	<u>\$ 4,393</u>	<u>\$ 1,096</u>	<u>\$ 809</u>	<u>\$ 47,616</u>	<u>\$ 31,532</u>	<u>\$ 586</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(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, 2003	\$ 641	\$ 141	\$ 47,444
ADDITIONS			
Revenues	—	143	—
Transfers From Other Funds	—	—	16,463
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	143	16,463
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	119	589
Local Assistance	1	—	1,709
Capital Outlay	—	—	(11,311)
Total Appropriation Expenditures	1	119	(9,013)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(6)	(1,410)
Total Deductions	1	113	(10,423)
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 640	\$ 171	\$ 74,330

Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)
\$ 242	\$ (3)	\$ 4,339	\$ 925	\$ 8,258	\$ 4,469	\$ 44,039
97	1,748	22,923	573	23,338	1,019	31,613
—	210	—	—	—	—	—
—	—	76	—	48	—	(234)
—	—	—	—	—	—	—
97	1,958	22,999	573	23,386	1,019	31,379
96	—	15,096	388	16,305	1,648	23,717
—	—	562	—	—	—	—
—	—	—	—	—	—	—
96	—	15,658	388	16,305	1,648	23,717
—	(14)	1,000	—	80	—	—
—	1,969	(115)	(8)	(7)	(67)	(124)
96	1,955	16,543	380	16,378	1,581	23,593
\$ 243	\$ —	\$ 10,795	\$ 1,118	\$ 15,266	\$ 3,907	\$ 51,825

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Medicine Fund (0079)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 68,600	\$ 392	\$ 4,012
ADDITIONS			
Revenues	110,191	59	494
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(193)	—	(1)
Other Additions	—	—	—
Total Additions	109,998	59	493
DEDUCTIONS			
Appropriation Expenditures			
State Operations	64,627	314	1,631
Local Assistance	23,515	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	88,142	314	1,631
Transfers to Other Funds	—	—	2,026
Adjustments to Prior Year Appropriation Expenditures	(2)	—	(1)
Total Deductions	88,140	314	3,656
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 90,458	\$ 137	\$ 849

Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Integrated Waste Management Account, Integrated Waste Management Fund		Job Creation Investment Fund (0393)	Jobs-Housing Balance Improvement Account (3006)
			Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)		
\$ 45	\$ (1,692)	\$ 24,708	\$ 26,959	\$ 11,097	\$ 4	\$ 212
81	1,247	184,113	56,645	1,516	—	(1)
—	—	9,989	—	2,500	—	—
2	—	705	(4)	(2)	—	—
—	—	—	192	4,936	—	—
83	1,247	194,807	56,833	8,950	—	(1)
45	800	134,690	41,057	2,752	—	(7)
—	—	31,077	6,002	6,165	—	(22,796)
—	—	—	—	—	—	—
45	800	165,767	47,059	8,917	—	(22,803)
—	35	210	12,602	1,853	4	212
(1)	(1,148)	(2,975)	(1,312)	(139)	—	—
44	(313)	163,002	58,349	10,631	4	(22,591)
\$ 84	\$ (132)	\$ 56,513	\$ 25,443	\$ 9,416	\$ —	\$ 22,802

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Judicial Administration Efficiency and Modernization Fund (0556)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 28,799	\$ 2,188	\$ 23
ADDITIONS			
Revenues	569	1,017	20
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	569	1,017	20
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	186	—
Local Assistance	(4,988)	—	—
Capital Outlay	—	902	—
Total Appropriation Expenditures	(4,988)	1,088	—
Transfers to Other Funds	—	—	40
Adjustments to Prior Year Appropriation Expenditures	(1,385)	(20)	—
Total Deductions	(6,373)	1,068	40
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 35,741	\$ 2,137	\$ 3

Local Revenue Fund (Continued on next page)						
Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	Sales Tax Account			
			Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)
\$ 200	\$ 650	\$ 12,624	\$ —	\$ —	\$ —	\$ —
294	857	505,037	—	—	2,413	—
—	—	2,454,961	410,413	835,285	2,434,067	1,056,819
—	—	(60,710)	—	—	—	—
—	—	—	—	—	—	—
294	857	2,899,288	410,413	835,285	2,436,480	1,056,819
264	72	468	—	—	—	—
—	918	(1,058,446)	410,413	835,285	—	1,056,819
—	—	—	—	—	—	—
264	990	(1,057,978)	410,413	835,285	—	1,056,819
—	—	3,952,006	—	—	2,436,480	—
(1)	—	—	—	—	—	—
263	990	2,894,028	410,413	835,285	2,436,480	1,056,819
\$ 231	\$ 517	\$ 17,884	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		
	Sales Tax Growth Account (Continued from previous page)		
	Caseload Subaccount (0354)	Community Health Equity Subaccount * (0356)	County Medical Services Subaccount (0359)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	26
Transfers From Other Funds	133,997	—	14,455
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	133,997	—	14,481
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	133,997	—	14,481
Capital Outlay	—	—	—
Total Appropriation Expenditures	133,997	—	14,481
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	133,997	—	14,481
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ —	\$ —

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

General Growth Subaccount * (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 67	\$ 435
—	34	25,477	1,291	2	—	7
—	133,963	—	1,517,939	109,252	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	133,997	25,477	1,519,230	109,254	—	7
—	—	—	—	—	63	—
—	—	25,477	1,409,978	94,799	—	—
—	—	—	—	—	—	—
—	—	25,477	1,409,978	94,799	63	—
—	133,997	—	109,252	14,455	—	—
—	—	—	—	—	(16)	—
—	133,997	25,477	1,519,230	109,254	47	—
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 20	\$ 442

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 15,425	\$ 10,258	\$ 1,881
ADDITIONS			
Revenues	(1)	32,939	1,993
Transfers From Other Funds	40,000	(3)	—
Prior Year Revenue Adjustments	—	20	(50)
Other Additions	—	—	—
Total Additions	39,999	32,956	1,943
DEDUCTIONS			
Appropriation Expenditures			
State Operations	960	31,840	1,092
Local Assistance	34,257	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	35,217	31,840	1,092
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(47)	(267)	5
Total Deductions	35,170	31,573	1,097
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 20,254	\$ 11,641	\$ 2,727

Marine Life and Marine Reserve Management Account (0647)	Medical Waste Management Fund (0074)	Medically Underserved Account (3040)	Mental Health Practitioner Education Fund (3064)	Mine Reclamation Account		Missing Children Reward Fund (0113)
				Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	
\$ (1)	\$ 1,203	\$ —	\$ —	\$ —	\$ 636	\$ 20
—	918	1	119	45	1,270	—
—	—	1,150	—	—	—	—
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	<u>919</u>	<u>1,151</u>	<u>119</u>	<u>45</u>	<u>1,270</u>	<u>—</u>
(5)	994	1,000	—	—	1,340	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>(5)</u>	<u>994</u>	<u>1,000</u>	<u>—</u>	<u>—</u>	<u>1,340</u>	<u>—</u>
—	—	—	—	—	—	—
4	(1)	—	—	—	8	—
<u>(1)</u>	<u>993</u>	<u>1,000</u>	<u>—</u>	<u>—</u>	<u>1,348</u>	<u>—</u>
\$ —	\$ 1,129	\$ 151	\$ 119	\$ 45	\$ 558	\$ 20

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Park Revolving Fund (0245)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 2,800	\$ 303	\$ 138
ADDITIONS			
Revenues	3,165	16,651	4,400
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	37	(9)	—
Other Additions	—	—	—
Total Additions	3,202	16,642	4,400
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,571	15,254	4,290
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,571	15,254	4,290
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(28)	3
Total Deductions	2,571	15,226	4,293
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 3,431	\$ 1,719	\$ 245

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

Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources Infrastructure Fund (0383)	Northern California Veterans Cemetery Master Development Fund * (0180)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (Continued on next page) Conservation and Enforcement Services Account (0265)
\$ 54	\$ (467)	\$ —	\$ 579	\$ 727	\$ —	\$ —
1,170	7,900	—	370	1,309	1,920	320
—	—	—	—	—	2	28,418
4	—	—	—	—	—	—
—	—	—	—	—	—	—
1,174	7,900	—	370	1,309	1,922	28,738
1,284	326	—	429	542	—	—
—	277	—	—	—	1,922	—
—	(7,900)	—	—	—	—	—
1,284	(7,297)	—	429	542	1,922	—
—	—	—	—	881	—	28,738
(80)	—	—	(3)	(8)	—	—
1,204	(7,297)	—	426	1,415	1,922	28,738
\$ 24	\$ 14,730	\$ —	\$ 523	\$ 621	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Off-Highway Vehicle Trust Fund (Continued from previous page)		
	Off-Highway Vehicle Trust Fund (0263)	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 107,674	\$ —	\$ 7,550
ADDITIONS			
Revenues	7,656	13,303	38,169
Transfers From Other Funds	48,972	—	—
Prior Year Revenue Adjustments	47	—	488
Other Additions	—	—	—
Total Additions	56,675	13,303	38,657
DEDUCTIONS			
Appropriation Expenditures			
State Operations	28,025	12,366	25,517
Local Assistance	22,671	—	940
Capital Outlay	3,444	—	—
Total Appropriation Expenditures	54,140	12,366	26,457
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(711)	—	(757)
Total Deductions	53,429	12,366	25,700
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 110,920	\$ 937	\$ 20,507

Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)
\$ 56,351	\$ —	\$ 463	\$ 54	\$ 4,543	\$ 17,380	\$ 1,395
3,308	3	736	59	301	36,046	4,900
—	—	—	—	—	14,000	86,745
(2,669)	—	—	—	—	670	(1,049)
—	—	—	—	—	—	—
<u>639</u>	<u>3</u>	<u>736</u>	<u>59</u>	<u>301</u>	<u>50,716</u>	<u>90,596</u>
1,731	—	710	—	909	26,491	1,046
—	—	—	—	—	20,841	88,695
—	—	—	—	—	—	—
<u>1,731</u>	<u>—</u>	<u>710</u>	<u>—</u>	<u>909</u>	<u>47,332</u>	<u>89,741</u>
—	—	—	—	—	—	—
(78)	—	(33)	—	1	(5,541)	(57)
<u>1,653</u>	<u>—</u>	<u>677</u>	<u>—</u>	<u>910</u>	<u>41,791</u>	<u>89,684</u>
<u>\$ 55,337</u>	<u>\$ 3</u>	<u>\$ 522</u>	<u>\$ 113</u>	<u>\$ 3,934</u>	<u>\$ 26,305</u>	<u>\$ 2,307</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Permanent Amusement Ride Safety Inspection Fund (3003)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 136	\$ 4,653	\$ 1,517
ADDITIONS			
Revenues	978	6,651	1,760
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(46)	1	—
Other Additions	—	—	—
Total Additions	932	6,652	1,760
DEDUCTIONS			
Appropriation Expenditures			
State Operations	162	6,614	2,090
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	162	6,614	2,090
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(42)	(384)	(43)
Total Deductions	120	6,230	2,047
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 948	\$ 5,075	\$ 1,230

Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers and Land Surveyors Fund (0770)
\$ 1,491	\$ 7,258	\$ 432	\$ 1,170	\$ 854	\$ 4,222	\$ 2,586
871	3,838	2,636	804	5,493	7,805	6,529
—	—	—	—	—	—	—
—	37	(78)	—	(1)	—	—
—	—	—	—	—	—	—
871	3,875	2,558	804	5,492	7,805	6,529
786	4,526	2,669	688	5,632	6,298	7,539
—	—	—	—	—	—	—
—	—	—	—	—	—	—
786	4,526	2,669	688	5,632	6,298	7,539
—	—	—	—	—	4,000	—
(8)	—	(14)	169	6	(226)	(63)
778	4,526	2,655	857	5,638	10,072	7,476
\$ 1,584	\$ 6,607	\$ 335	\$ 1,117	\$ 708	\$ 1,955	\$ 1,639

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 527	\$ 958	\$ 953
ADDITIONS			
Revenues	91	2,929	—
Transfers From Other Funds	—	—	4,500
Prior Year Revenue Adjustments	—	1	—
Other Additions	—	—	—
Total Additions	91	2,930	4,500
DEDUCTIONS			
Appropriation Expenditures			
State Operations	126	2,267	—
Local Assistance	—	—	26
Capital Outlay	—	—	—
Total Appropriation Expenditures	126	2,267	26
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(16)	(43)	—
Total Deductions	110	2,224	26
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 508	\$ 1,664	\$ 5,427

Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Rate Payer Relief Fund (3061)
				Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)	
\$ 197,556	\$ —	\$ 7,723	\$ 6,571	\$ 11	\$ 21	\$ —
66,193	759	29,535	13,004	—	—	16,760
20,000	—	—	—	—	—	16,235
(366)	—	(238)	(28)	—	—	—
—	—	—	—	—	—	—
85,827	759	29,297	12,976	—	—	32,995
64,305	518	30,041	15,340	—	—	11,379
—	—	—	—	—	—	—
—	—	—	—	—	—	—
64,305	518	30,041	15,340	—	—	11,379
20,000	—	—	—	—	—	—
(2,537)	—	—	(670)	—	—	—
81,768	518	30,041	14,670	—	—	11,379
\$ 201,615	\$ 241	\$ 6,979	\$ 4,877	\$ 11	\$ 21	\$ 21,616

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Real Estate Commissioner's Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 18,171	\$ 669	\$ 1,451
ADDITIONS			
Revenues	35,444	200	983
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(19)	65	(15)
Other Additions	—	—	32
Total Additions	35,425	265	1,000
DEDUCTIONS			
Appropriation Expenditures			
State Operations	31,707	257	797
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	31,707	257	797
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,562)	5	(30)
Total Deductions	30,145	262	767
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 23,451	\$ 672	\$ 1,684

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)	Residential/ Care Facilities for Persons With Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)
\$ 36	\$ 2,187	\$ 272,877	\$ 108	\$ 387	\$ 1,326	\$ 39,981
6	1,303	140,492	9	48	1,935	111,632
—	—	(4,698)	—	—	—	—
—	(75)	(145)	—	—	6	1,146
—	—	—	—	—	—	—
6	1,228	135,649	9	48	1,941	112,778
—	1,039	109,570	—	—	2,189	110,962
—	—	8,056	—	—	—	—
—	—	—	—	—	—	—
—	1,039	117,626	—	—	2,189	110,962
—	—	—	—	—	—	—
—	—	8	—	—	(214)	(4,018)
—	1,039	117,634	—	—	1,975	106,944
\$ 42	\$ 2,376	\$ 290,892	\$ 117	\$ 435	\$ 1,292	\$ 45,815

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Rigid Container Account * (3024)	Rural Development Fund (0218)	Rural Economic Development Fund (0123)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ 53	\$ 1,829
ADDITIONS			
Revenues	—	—	65
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	124
Total Additions	—	—	189
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	3
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	—	3
Transfers to Other Funds	—	53	2,015
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	53	2,018
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ —	\$ —

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

Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)
\$ 5,422	\$ —	\$ 318	\$ 943	\$ 7	\$ 3	\$ 263
7,986	340	200	(1)	405	—	—
—	—	2,000	—	—	—	—
(340)	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>7,646</u>	<u>340</u>	<u>2,200</u>	<u>(1)</u>	<u>405</u>	<u>—</u>	<u>—</u>
7,838	278	1,934	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	107
<u>7,838</u>	<u>278</u>	<u>1,934</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>107</u>
—	—	—	—	—	—	—
(18)	—	(167)	557	—	—	—
<u>7,820</u>	<u>278</u>	<u>1,767</u>	<u>557</u>	<u>—</u>	<u>—</u>	<u>107</u>
<u>\$ 5,248</u>	<u>\$ 62</u>	<u>\$ 751</u>	<u>\$ 385</u>	<u>\$ 412</u>	<u>\$ 3</u>	<u>\$ 156</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	School Building Safety Fund * (0345)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ 5,942	\$ 47,097
ADDITIONS			
Revenues	—	85	1,224
Transfers From Other Funds	—	50,000	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	50,085	1,224
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	4,482	—
Capital Outlay	—	—	(26)
Total Appropriation Expenditures	—	4,482	(26)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	4,482	(26)
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ 51,545	\$ 48,347

* This fund has no activity

Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Special Telephone Solicitors Fund (1009)
\$ (1)	\$ 2,102	\$ 603	\$ (7)	\$ 533	\$ 15,129	\$ (1,025)
45,654	2,695	32	591	1,364	492	—
—	—	—	—	—	5,000	—
9	2	—	—	20	(20)	—
—	—	—	—	—	—	—
45,663	2,697	32	591	1,384	5,472	—
36,661	2,331	280	57	1,447	5,618	73
—	—	—	—	—	—	—
—	—	—	—	—	—	—
36,661	2,331	280	57	1,447	5,618	73
9,843	—	—	5	—	—	(1,025)
(842)	17	—	—	(53)	(6)	—
45,662	2,348	280	62	1,394	5,612	(952)
\$ —	\$ 2,451	\$ 355	\$ 522	\$ 523	\$ 14,989	\$ (73)

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 376	\$ 2,441	\$ 4,314
ADDITIONS			
Revenues	655	1	10,864
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	655	1	10,864
DEDUCTIONS			
Appropriation Expenditures			
State Operations	484	(166)	11,188
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	484	(166)	11,188
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(6)	—	(155)
Total Deductions	478	(166)	11,033
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 553	\$ 2,608	\$ 4,145

State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)	State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund (0741)	State Employee Scholarship Fund (0077)	State Fire Marshal Licensing and Certification Fund (0102)
\$ 4,969	\$ 15,219	\$ 19,665	\$ 1,216	\$ 5,983	\$ 346	\$ 472
2,236	66,292	66,636	1,336	7,615	(1)	1,904
—	—	—	—	—	—	—
1	183	149	—	(1)	—	39
—	—	—	—	—	—	—
<u>2,237</u>	<u>66,475</u>	<u>66,785</u>	<u>1,336</u>	<u>7,614</u>	<u>(1)</u>	<u>1,943</u>
2,222	26,601	2,609	1,362	7,383	—	1,796
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,222</u>	<u>26,601</u>	<u>2,609</u>	<u>1,362</u>	<u>7,383</u>	<u>—</u>	<u>1,796</u>
4,000	44,907	72,707	—	6,000	—	—
9	(333)	—	7	(220)	—	(25)
<u>6,231</u>	<u>71,175</u>	<u>75,316</u>	<u>1,369</u>	<u>13,163</u>	<u>—</u>	<u>1,771</u>
\$ 975	\$ 10,519	\$ 11,134	\$ 1,183	\$ 434	\$ 345	\$ 644

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)	State Mandates Claims Fund (0360)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 2,528	\$ 2,209	\$ 835
ADDITIONS			
Revenues	1,393	1,649	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,393	1,649	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,265	199	—
Local Assistance	—	1,454	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,265	1,653	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(42)	(13)	—
Total Deductions	1,223	1,640	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,698	\$ 2,218	\$ 835

State Optometry Fund (0763)	State Parks and Recreation Fund (0392)	State Parks System Deferred Maintenance Account (0646)	State Responsibility Area Fire Protection Fund (3063)	State School Building Lease-Purchase Fund		
				Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)	Tidelands Oil Revenue Account (0341)
\$ 867	\$ 41,738	\$ 503	\$ —	\$ 3,140	\$ 3,687	\$ 684
1,027	65,590	—	—	—	(1)	—
—	30,049	—	52,500	—	760	—
—	1,634	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,027</u>	<u>97,273</u>	<u>—</u>	<u>52,500</u>	<u>—</u>	<u>759</u>	<u>—</u>
1,016	95,133	226	50,911	—	18	—
—	—	—	—	—	780	20
—	—	—	—	—	—	—
<u>1,016</u>	<u>95,133</u>	<u>226</u>	<u>50,911</u>	<u>—</u>	<u>798</u>	<u>20</u>
—	—	—	—	—	—	—
(35)	(1,176)	(20)	—	—	—	—
<u>981</u>	<u>93,957</u>	<u>206</u>	<u>50,911</u>	<u>—</u>	<u>798</u>	<u>20</u>
\$ 913	\$ 45,054	\$ 297	\$ 1,589	\$ 3,140	\$ 3,648	\$ 664

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazard Mapping Fund (0338)	Strong-Motion Instrumentation Special Fund (0398)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 807	\$ 1,737	\$ 11,115
ADDITIONS			
Revenues	11,224	2,046	4,957
Transfers From Other Funds	—	—	5,500
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	11,224	2,046	10,457
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	3,292	4,263
Local Assistance	9,209	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	9,209	3,292	4,263
Transfers to Other Funds	—	—	5,500
Adjustments to Prior Year Appropriation Expenditures	—	(14)	3
Total Deductions	9,209	3,278	9,766
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,822	\$ 505	\$ 11,806

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		
				Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
\$ 539	\$ 2,310	\$ 177	\$ 1,394	\$ 1,888	\$ 6,474	\$ 1,059
295	3,403	114	—	13,229	11,469	3,237
—	—	—	—	2,950	—	—
12	(12)	—	—	(1)	195	—
—	—	—	—	—	—	—
307	3,391	114	—	16,178	11,664	3,237
306	3,192	(585)	3,904	14,546	8,807	1,280
—	—	—	(3,281)	—	—	—
—	—	—	—	—	—	—
306	3,192	(585)	623	14,546	8,807	1,280
—	—	—	—	—	2,950	—
—	(85)	—	(67)	(246)	(339)	32
306	3,107	(585)	556	14,300	11,418	1,312
\$ 540	\$ 2,594	\$ 876	\$ 838	\$ 3,766	\$ 6,720	\$ 2,984

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 215	\$ 408	\$ 21,140
ADDITIONS			
Revenues	71	289	(1)
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	71	289	(1)
DEDUCTIONS			
Appropriation Expenditures			
State Operations	89	222	13,016
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	89	222	13,016
Transfers to Other Funds	—	—	6,000
Adjustments to Prior Year Appropriation Expenditures	(2)	(1)	(23,327)
Total Deductions	87	221	(4,311)
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 199	\$ 476	\$ 25,450

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

Traffic Congestion Relief Fund * (3007)	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund (3028)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)
\$ 51,752	\$ 62	\$ 1,329	\$ 853	\$ 8	\$ 1,220	\$ 984
1,421	2	(1)	1,917	—	979	3,165
629,892	200	—	—	—	—	—
—	—	—	—	—	17	—
289,000	—	—	—	—	—	—
920,313	202	(1)	1,917	—	996	3,165
19,594	174	—	1,859	11	270	891
340,212	—	550	—	—	1,218	—
40,229	—	—	—	—	—	—
400,035	174	550	1,859	11	1,488	891
407,000	—	—	(5)	—	—	—
—	—	—	(6)	—	(15)	—
807,035	174	550	1,848	11	1,473	891
\$ 165,030	\$ 90	\$ 778	\$ 922	\$ (3)	\$ 743	\$ 3,258

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)	Underage Pregnancy Prevention Fund (0807)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 102,409	\$ 60,814	\$ 1
ADDITIONS			
Revenues	85,754	1,010,004	—
Transfers From Other Funds	18,825	72,707	—
Prior Year Revenue Adjustments	1,991	4,491	—
Other Additions	—	—	—
Total Additions	106,570	1,087,202	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	(1,018,728)	—
Local Assistance	65,952	2,092,500	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	65,952	1,073,772	—
Transfers to Other Funds	10,000	18,825	—
Adjustments to Prior Year Appropriation Expenditures	—	2,577	—
Total Deductions	75,952	1,095,174	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 133,027	\$ 52,842	\$ 1

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

Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund * (3075)	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)
\$ 221,113	\$ 104,278	\$ —	\$ —	\$ 37,451	\$ 646	\$ 895
215,466	156,471	—	—	122,974	527	1,722
—	—	—	600	80	—	—
2,157	—	—	—	37	—	—
4,480	—	—	—	—	—	—
222,103	156,471	—	600	123,091	527	1,722
263,113	244,086	—	—	105,650	25	1,663
4,946	—	—	—	—	470	—
—	—	—	—	—	—	—
268,059	244,086	—	—	105,650	495	1,663
6,130	—	—	400	14,000	—	—
(24,896)	(4,551)	—	—	26	—	(9)
249,293	239,535	—	400	119,676	495	1,654
\$ 193,923	\$ 21,214	\$ —	\$ 200	\$ 40,866	\$ 678	\$ 963

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Psychiatric Technicians Account (0780)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 6,098	\$ 429	\$ 1,469
ADDITIONS			
Revenues	12,968	1,735	1,326
Transfers From Other Funds	4,121	—	—
Prior Year Revenue Adjustments	225	—	—
Other Additions	—	—	—
Total Additions	17,314	1,735	1,326
DEDUCTIONS			
Appropriation Expenditures			
State Operations	601	—	1,114
Local Assistance	11,164	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	11,765	—	1,114
Transfers to Other Funds	—	—	1,000
Adjustments to Prior Year Appropriation Expenditures	(174)	—	(15)
Total Deductions	11,591	—	2,099
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 11,821	\$ 2,164	\$ 696

Vocational Nurse and Psychiatric Technician Examiners Fund	Waste Discharge Permit Fund	Water Device Certification Special Account	Water Rights Fund	Wildlife Restoration Fund		Wine Safety Fund
				Inland Wetlands Conservation Fund	Wildlife Restoration Fund	
Fund (0779)	Fund (0193)	Account (0129)	Fund (3058)	Fund (0266)	Fund (0447)	Fund (0116)
\$ 2,751	\$ 10,213	\$ 383	\$ —	\$ 1,650	\$ 1,736	\$ 284
4,797	56,284	210	7,357	28	3,250	—
—	—	—	—	—	—	—
—	(699)	—	—	—	—	—
—	—	—	—	—	—	—
4,797	55,585	210	7,357	28	3,250	—
4,190	44,050	172	4,122	2	659	30
—	—	—	—	—	—	—
—	—	—	—	192	267	—
4,190	44,050	172	4,122	194	926	30
2,000	—	—	—	—	—	—
(37)	(670)	(1)	—	—	17	—
6,153	43,380	171	4,122	194	943	30
\$ 1,395	\$ 22,418	\$ 422	\$ 3,235	\$ 1,484	\$ 4,043	\$ 254

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 384	\$ 7,243	\$ 814
ADDITIONS			
Revenues	320	94,270	394
Transfers From Other Funds	—	39,614	—
Prior Year Revenue Adjustments	—	(2)	—
Other Additions	—	—	—
Total Additions	320	133,882	394
DEDUCTIONS			
Appropriation Expenditures			
State Operations	296	73,557	370
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	296	73,557	370
Transfers to Other Funds	—	37,588	—
Adjustments to Prior Year Appropriation Expenditures	(54)	(14)	(4)
Total Deductions	242	111,131	366
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 462	\$ 29,994	\$ 842

Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund (0222)	Youth Pilot Program Fund (0287)	Total
\$ 1,089	\$ 546	\$ 4	\$ 3,441,786
1,186	7	1	7,178,746
—	—	—	11,336,384
—	(38)	—	(10,807)
—	—	—	299,911
<u>1,186</u>	<u>(31)</u>	<u>1</u>	<u>18,804,234</u>
573	46	—	3,036,454
—	—	555	6,595,713
—	—	—	27,275
<u>573</u>	<u>46</u>	<u>555</u>	<u>9,659,442</u>
—	—	—	9,043,847
—	(2)	—	(45,167)
<u>573</u>	<u>44</u>	<u>555</u>	<u>18,658,122</u>
<u>\$ 1,702</u>	<u>\$ 471</u>	<u>\$ (550)</u>	<u>\$ 3,587,898</u>

(Concluded)



Nongovernmental Cost Funds



Bond Funds

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ —
Deposits in Surplus Money Investment Fund	—	158,651	6,630
Receivables	—	55	—
Due From Other Funds	8,621	2,827	—
Due From Other Governments	—	32	—
Commercial Paper Authorized	—	1,289,510	—
Bonds Authorized and Unissued	—	1,030,130	—
Total Assets	\$ 8,621	\$ 2,481,207	\$ 6,630
LIABILITIES			
Accounts Payable	\$ —	\$ 13,767	\$ —
Due to Other Funds	23	2,664	21
Due to Other Governments	—	2,093	—
PMIA Loans Payable	—	182,210	—
Total Liabilities	23	200,734	21
FUND BALANCE			
Reserved for Encumbrances	8,598	647,023	—
Reserve for Unencumbered			
Balances of Continuing Appropriations	—	1,004,033	6,654
Unreserved-Undesignated	—	629,417	(45)
Total Fund Balance (Deficit)	8,598	2,280,473	6,609
Total Liabilities and Fund Balance	\$ 8,621	\$ 2,481,207	\$ 6,630

California Library Construction Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California 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)
\$ —	\$ —	\$ 2	\$ —	\$ 1	\$ 111,296	\$ —
—	31,366	4,748	4,911	4,135	—	371
—	—	—	—	—	—	—
—	127	—	17	2	—	—
—	—	1,154	24	—	—	215
—	35,350	—	5,100	—	180,490	—
2,595	298,100	2,500	2,000	7,330	40,925	—
\$ 2,595	\$ 364,943	\$ 8,404	\$ 12,052	\$ 11,468	\$ 332,711	\$ 586
\$ —	\$ 3,275	\$ —	\$ —	\$ —	\$ —	\$ —
—	713	—	2	1	—	215
—	—	—	—	—	—	—
—	34,500	—	5,000	—	114,865	—
—	38,488	—	5,002	1	114,865	215
—	157	1,845	—	543	452	88
7	362,254	8,496	7,229	7,738	217,397	665
2,588	(35,956)	(1,937)	(179)	3,186	(3)	(382)
2,595	326,455	8,404	7,050	11,467	217,846	371
\$ 2,595	\$ 364,943	\$ 8,404	\$ 12,052	\$ 11,468	\$ 332,711	\$ 586

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	County Correctional Facility Capital Expenditure Fund of 1986 (0711)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	333	—	3,001
Receivables	—	—	—
Due From Other Funds	—	—	24
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	48,395
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 334	\$ —	\$ 51,420
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	—	97
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	9,726
Total Liabilities	—	—	9,823
FUND BALANCE			
Reserved for Encumbrances	17	—	32,724
Reserved for Unencumbered			
Balances of Continuing Appropriations	225	4,123	—
Unreserved-Undesignated	92	(4,123)	8,873
Total Fund Balance (Deficit)	334	—	41,597
Total Liabilities and Fund Balance	\$ 334	\$ —	\$ 51,420

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

Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund * (0710)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ 1	\$ 1
50,424	1,611	—	—	192	2,830	3,875
—	—	—	—	—	—	—
46	5	—	—	—	9	8
—	—	—	—	—	—	—
—	—	—	3,440	2,130	4,840	29,630
4,103,920	—	—	7,000	—	3,440	8,700
\$ 4,154,391	\$ 1,616	\$ —	\$ 10,440	\$ 2,322	\$ 11,120	\$ 42,214
\$ 3,042	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
13	—	—	—	—	1	18
—	—	—	—	—	—	—
—	—	—	—	115	2,605	1,788
3,055	—	—	—	115	2,606	1,806
—	1,500	—	—	—	—	—
—	1,668	—	14	508	2,831	53
4,151,336	(1,552)	—	10,426	1,699	5,683	40,355
4,151,336	1,616	—	10,440	2,207	8,514	40,408
\$ 4,154,391	\$ 1,616	\$ —	\$ 10,440	\$ 2,322	\$ 11,120	\$ 42,214

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 557	\$ 212	\$ —
Deposits in Surplus Money Investment Fund	134,545	114,752	—
Receivables	3,832	293	—
Due From Other Funds	790	342	—
Due From Other Governments	2	—	—
Commercial Paper Authorized	362,985	178,295	—
Bonds Authorized and Unissued	—	1,368,001	2,300,000
Total Assets	\$ 502,711	\$ 1,661,895	\$ 2,300,000
LIABILITIES			
Accounts Payable	\$ 57,969	\$ 40,159	\$ —
Due to Other Funds	6,325	3,003	—
Due to Other Governments	4	—	—
PMIA Loans Payable	205,157	145,457	—
Total Liabilities	269,455	188,619	—
FUND BALANCE			
Reserved for Encumbrances	106,130	425,343	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	41,653	946,237	—
Unreserved-Undesignated	85,473	101,696	2,300,000
Total Fund Balance (Deficit)	233,256	1,473,276	2,300,000
Total Liabilities and Fund Balance	\$ 502,711	\$ 1,661,895	\$ 2,300,000

Home Building and Rehabilitation Fund (0714)	Housing and Emergency Shelter Trust Fund (6037)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)
\$ 1	\$ 1	\$ —	\$ 1	\$ —	\$ —	\$ (1)
32,176	215,059	40	131	—	6,089	—
—	—	—	—	—	—	—
—	846	—	—	—	—	45,704
—	—	—	—	—	—	—
—	972,000	—	—	—	—	—
—	1,120,000	—	—	200	—	—
\$ 32,177	\$ 2,307,906	\$ 40	\$ 132	\$ 200	\$ 6,089	\$ 45,703
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	890,882	—	—	—	—	3
—	—	—	—	—	—	—
—	293,730	—	—	—	—	—
—	1,184,612	—	—	—	—	3
—	—	—	—	—	5,992	45,700
32,235	1,125,482	40	109	—	725	169
(58)	(2,188)	—	23	200	(628)	(169)
32,177	1,123,294	40	132	200	6,089	45,700
\$ 32,177	\$ 2,307,906	\$ 40	\$ 132	\$ 200	\$ 6,089	\$ 45,703

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Prison Construction Fund of 1984 (0724)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	—	1,080	4,630
Receivables	—	—	—
Due From Other Funds	—	1	18
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	12,260
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ —	\$ 1,082	\$ 16,909
LIABILITIES			
Accounts Payable	\$ 47	\$ 326	\$ 635
Due to Other Funds	—	5	81
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	6,281
Total Liabilities	47	331	6,997
FUND BALANCE			
Reserved for Encumbrances	12	1,142	1,099
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	630	1,647
Unreserved-Undesignated	(59)	(1,021)	7,166
Total Fund Balance (Deficit)	(47)	751	9,912
Total Liabilities and Fund Balance	\$ —	\$ 1,082	\$ 16,909

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

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

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)	Seawater Intrusion Control Subaccount (0424)
\$ 1	\$ 379	\$ 317	\$ —	\$ 1	\$ (1)	\$ —
620	—	—	—	—	—	732
—	—	—	—	—	—	—
8	—	—	113,805	—	343	2,394
—	—	—	—	—	15	229
6,125	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,754	\$ 379	\$ 317	\$ 113,805	\$ 1	\$ 357	\$ 3,355
\$ 44	\$ 1	\$ 7,670	\$ —	\$ (931)	\$ 140	\$ —
9	—	1,043	113,805	—	217	—
—	—	3,993	—	20	—	—
3,503	—	—	—	—	—	—
3,556	1	12,706	113,805	(911)	357	—
99	370	198,064	—	1,405	—	2,391
—	—	223,285	221,763	(328)	23,589	17,566
3,099	8	(433,738)	(221,763)	(165)	(23,589)	(16,602)
3,198	378	(12,389)	—	912	—	3,355
\$ 6,754	\$ 379	\$ 317	\$ 113,805	\$ 1	\$ 357	\$ 3,355

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

Clean Water and Water Recycling Account
(Continued from previous page)

	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	25,648
Receivables	—	—	—
Due From Other Funds	2,342	471	18,958
Due From Other Governments	—	—	15
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 2,342	\$ 471	\$ 44,621
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	2	469	16
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	2	469	16
FUND BALANCE			
Reserved for Encumbrances	2,340	2	18,639
Reserved for Unencumbered			
Balances of Continuing Appropriations	2,504	7,370	109,767
Unreserved-Undesignated	(2,504)	(7,370)	(83,801)
Total Fund Balance (Deficit)	2,340	2	44,605
Total Liabilities and Fund Balance	\$ 2,342	\$ 471	\$ 44,621

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

Delta Improvement Account

Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Flood Control and Prevention Account (0547)
\$ 1	\$ —	\$ —	\$ —	\$ (1)	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	15	—	—
53	—	1	—	5	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 54	\$ —	\$ 1	\$ —	\$ 19	\$ —	\$ —
\$ 912	\$ —	\$ —	\$ —	\$ 10	\$ —	\$ —
—	—	37	—	21	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
912	—	37	—	31	—	—
8,330	—	11	—	627	—	—
3,732	1,660	82,746	32,153	55,014	11,000	4,987
(12,920)	(1,660)	(82,793)	(32,153)	(55,653)	(11,000)	(4,987)
(858)	—	(36)	—	(12)	—	—
\$ 54	\$ —	\$ 1	\$ —	\$ 19	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

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

	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3	\$ —	\$ —
Deposits in Surplus Money Investment Fund	162,772	—	—
Receivables	—	—	—
Due From Other Funds	616	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	383,765	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 547,156	\$ —	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ 29	\$ 398
Due to Other Funds	14,964	111	520
Due to Other Governments	—	—	—
PMIA Loans Payable	176,383	—	—
Total Liabilities	191,347	140	918
FUND BALANCE			
Reserved for Encumbrances	—	44	1,023
Reserved for Unencumbered			
Balances of Continuing Appropriations	358,139	9,513	25,244
Unreserved-Undesignated	(2,330)	(9,697)	(27,185)
Total Fund Balance (Deficit)	355,809	(140)	(918)
Total Liabilities and Fund Balance	\$ 547,156	\$ —	\$ —

* 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)

Water Supply Reliability Account				Clean Water and Water Recycling Account (Continued on next page)		
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)	State Revolving Fund Loan Subaccount (6020)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	50,170	30,932	1,097
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ —	\$ —	\$ 50,170	\$ 30,932	\$ 1,097
\$ —	\$ 81	\$ —	\$ —	\$ 113	\$ 25	\$ —
—	234	48	—	—	55	—
—	—	—	—	16	186	—
—	—	—	—	—	—	—
—	315	48	—	129	266	—
—	724	1,389	—	50,041	30,666	1,097
—	38,329	26,450	32,606	11,331	46,800	17,145
—	(39,368)	(27,887)	(32,606)	(11,331)	(46,800)	(17,145)
—	(315)	(48)	—	50,041	30,666	1,097
\$ —	\$ —	\$ —	\$ —	\$ 50,170	\$ 30,932	\$ 1,097

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	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	7,357	4	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 7,357	\$ 4	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	16	—	—
Due to Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	16	—	—
FUND BALANCE			
Reserved for Encumbrances	7,341	99	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	46,735	—	45,000
Unreserved-Undesignated	(46,735)	(95)	(45,000)
Total Fund Balance (Deficit)	7,341	4	—
Total Liabilities and Fund Balance	\$ 7,357	\$ 4	\$ —

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

Flood Protection Account						Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)
Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount (6003)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5
—	—	—	—	—	—	180,216
—	—	—	—	—	—	—
—	2	—	—	—	10	1,101
—	—	—	—	—	—	—
—	—	—	—	—	—	617,002
—	—	—	—	—	—	873,800
\$ —	\$ 2	\$ —	\$ —	\$ —	\$ 10	\$ 1,672,124
\$ —	\$ 54	\$ —	\$ —	\$ —	\$ 271	\$ —
—	519	—	9	239	29	293,690
—	—	—	—	—	—	—
—	—	—	—	—	—	265,640
—	573	—	9	239	300	559,330
—	32,729	250	150	9,706	1,829	893
159,107	1,000	—	9,388	—	2,497	1,120,799
(159,107)	(34,300)	(250)	(9,547)	(9,945)	(4,616)	(8,898)
—	(571)	—	(9)	(239)	(290)	1,112,794
\$ —	\$ 2	\$ —	\$ —	\$ —	\$ 10	\$ 1,672,124

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	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	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	19	63	8,433
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 19	\$ 63	\$ 8,433
LIABILITIES			
Accounts Payable	\$ 579	\$ —	\$ —
Due to Other Funds	237	2,104	—
Due to Other Governments	—	—	231
PMIA Loans Payable	—	—	—
Total Liabilities	816	2,104	231
FUND BALANCE			
Reserved for Encumbrances	69,391	1,289	8,202
Reserved for Unencumbered			
Balances of Continuing Appropriations	1,000	967	50
Unreserved-Undesignated	(71,188)	(4,297)	(50)
Total Fund Balance (Deficit)	(797)	(2,041)	8,202
Total Liabilities and Fund Balance	\$ 19	\$ 63	\$ 8,433

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

Watershed Protection Account					Water Supply, Reliability and Infrastructure Account (Continued on next page)	
River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)
\$ 14	\$ —	\$ 1	\$ —	\$ 1	\$ —	\$ 1
—	—	—	—	—	—	—
5,302	—	—	—	—	—	—
—	158,734	—	191,983	24,778	815	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,316	\$ 158,734	\$ 1	\$ 191,983	\$ 24,779	\$ 815	\$ 4
\$ 5,773	\$ 46	\$ 2,686	\$ —	\$ 89	\$ 41	\$ 294
17	1	141	191,983	56	1,035	65
—	13,665	—	—	20	—	—
—	—	—	—	—	—	—
5,790	13,712	2,827	191,983	165	1,076	359
27,955	145,022	3,391	—	24,614	18,235	99,232
3,275	—	—	114,115	41,687	—	—
(31,704)	—	(6,217)	(114,115)	(41,687)	(18,496)	(99,587)
(474)	145,022	(2,826)	—	24,614	(261)	(355)
\$ 5,316	\$ 158,734	\$ 1	\$ 191,983	\$ 24,779	\$ 815	\$ 4

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(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)

ASSETS

Cash in State Treasury and Agency Accounts	\$	—	\$	—	\$	16
Deposits in Surplus Money Investment Fund		—		—		158,372
Receivables		—		—		82
Due From Other Funds		—		—		1,528
Due From Other Governments		—		—		—
Commercial Paper Authorized		—		—		586,015
Bonds Authorized and Unissued		—		—		528,805
Total Assets	\$	—	\$	—	\$	1,274,818

LIABILITIES

Accounts Payable	\$	4,799	\$	—	\$	15,008
Due to Other Funds		221		—		3,172
Due to Other Governments		—		—		6,890
PMIA Loans Payable		—		—		180,758
Total Liabilities		5,020		—		205,828

FUND BALANCE

Reserved for Encumbrances		93,201		—		726,655
Reserved for Unencumbered						
Balances of Continuing Appropriations		6,250		528,093		132,445
Unreserved-Undesignated		(104,471)		(528,093)		209,890
Total Fund Balance (Deficit)		(5,020)		—		1,068,990
Total Liabilities and Fund Balance	\$	—	\$	—	\$	1,274,818

Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)	State School Building Aid Fund (0739)	Bond Proceeds Account (0743)
\$ 2	\$ 5	\$ 1	\$ 403	\$ 312	\$ 21,829	\$ —
114,368	—	1,248	45,257	—	256	721
—	—	—	—	—	—	—
439	—	—	160	—	—	—
—	—	—	500	—	534	39
208,700	—	—	—	—	—	—
—	—	—	—	900	—	—
\$ 323,509	\$ 5	\$ 1,249	\$ 46,320	\$ 1,212	\$ 22,619	\$ 760
\$ 1,435	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
14,114	—	—	13	—	—	—
—	—	—	—	—	—	—
115,931	—	—	—	—	—	—
131,480	—	—	13	—	—	—
91,949	—	—	944	828	11,830	—
216,492	32	—	45,384	105	6,789	39
(116,412)	(27)	1,249	(21)	279	4,000	721
192,029	5	1,249	46,307	1,212	22,619	760
\$ 323,509	\$ 5	\$ 1,249	\$ 46,320	\$ 1,212	\$ 22,619	\$ 760

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

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

School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)
---	---	---

ASSETS

Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 27
Deposits in Surplus Money Investment Fund	1,856	1,902	1,866
Receivables	—	—	—
Due From Other Funds	—	6	7
Due From Other Governments	122	142	662
Commercial Paper Authorized	—	2,665	2,990
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 1,979	\$ 4,716	\$ 5,552

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	8	25
Due to Other Governments	—	—	—
PMIA Loans Payable	—	1,000	1,850
Total Liabilities	—	1,008	1,875

FUND BALANCE

Reserved for Encumbrances	8	1,474	961
Reserved for Unencumbered			
Balances of Continuing Appropriations	1,970	1,662	4,203
Unreserved-Undesignated	1	572	(1,487)
Total Fund Balance (Deficit)	1,979	3,708	3,677
Total Liabilities and Fund Balance	\$ 1,979	\$ 4,716	\$ 5,552

School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)	School Facilities Bond Act of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002	
					Charter School Facilities (6040)	State School Facilities Fund of 2002 (6036)
\$ 1	\$ 51	\$ 4	\$ 1,363	\$ 834	\$ 1	\$ 2,932
1,922	2,314	2,148	20,052	9,819	—	1,653,082
—	—	—	—	—	—	—
5	7	7	56	139	160	4,213
318	290	279	3,145	2,035	—	1,082
—	17,290	6,614	31,790	26,990	—	3,420,450
—	—	—	—	—	—	—
\$ 2,246	\$ 19,952	\$ 9,052	\$ 56,406	\$ 39,817	\$ 161	\$ 5,081,759
\$ 5	\$ 62	\$ 64	\$ 1,306	\$ 3,721	\$ 15	\$ 278,418
—	40	7	178	77	4	7,195
—	—	—	—	—	—	—
—	3,225	2,696	11,801	18,545	—	1,167,510
5	3,327	2,767	13,285	22,343	19	1,453,123
42	12,306	2,401	20,517	5,858	149	2,553,243
18,884	9,153	4,518	38,346	8,461	—	1,075,551
(16,685)	(4,834)	(634)	(15,742)	3,155	(7)	(158)
2,241	16,625	6,285	43,121	17,474	142	3,628,636
\$ 2,246	\$ 19,952	\$ 9,052	\$ 56,406	\$ 39,817	\$ 161	\$ 5,081,759

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	State School Facilities Fund of 2004 (6044)	State Urban and Coastal Park Fund * (0742)	Transportation Financing Subaccount, State Highway Account, State Transportation Fund (6801)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 2
Deposits in Surplus Money Investment Fund	256,492	—	653,564
Receivables	—	—	—
Due From Other Funds	920	—	1,837
Due From Other Governments	—	—	—
Commercial Paper Authorized	9,917,000	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	\$ 10,174,413	\$ —	\$ 655,403
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 660
Due to Other Funds	842	—	1,359
Due to Other Governments	—	—	—
PMIA Loans Payable	317,000	—	—
Total Liabilities	317,842	—	2,019
FUND BALANCE			
Reserved for Encumbrances	288,554	—	210,811
Reserved for Unencumbered			
Balances of Continuing Appropriations	9,567,939	—	—
Unreserved-Undesignated	78	—	442,573
Total Fund Balance (Deficit)	9,856,571	—	653,384
Total Liabilities and Fund Balance	\$ 10,174,413	\$ —	\$ 655,403

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

Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
\$ —	\$ —	\$ 67	\$ —	\$ 1	\$ 140,654
11,858	94,738	1,315	273	190,288	4,375,279
—	—	—	—	10,000	19,579
2	346	14	3	870	684,603
—	—	259	—	—	11,093
45,000	97,000	—	9,266	894,455	19,397,542
5,000	45,000	27,600	2,234	2,107,900	13,886,080
\$ 61,860	\$ 237,084	\$ 29,255	\$ 11,776	\$ 3,203,514	\$ 38,514,830
\$ 5	\$ 989	\$ —	\$ 212	\$ 27,200	\$ 471,444
76	—	600	22	27,077	1,580,789
—	—	—	—	200	27,318
14,719	97,000	—	1,974	204,325	3,585,294
14,800	97,989	600	2,208	258,802	5,664,845
—	—	—	3,729	219,696	6,291,111
43,963	140,022	18,989	97	720,957	19,271,151
3,097	(927)	9,666	5,742	2,004,059	7,287,723
47,060	139,095	28,655	9,568	2,944,712	32,849,985
\$ 61,860	\$ 237,084	\$ 29,255	\$ 11,776	\$ 3,203,514	\$ 38,514,830

(Concluded)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ 2,525,826	\$ 6,611
ADDITIONS			
Operating Income	—	38	—
Income From Investments	—	1,897	(1)
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	8,718	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	8,718	1,935	(1)
DEDUCTIONS			
Operating Expenditures and Expenses	8,718	248,027	1
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(8,598)	(739)	—
Total Deductions	120	247,288	1
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 8,598	\$ 2,280,473	\$ 6,609

California Library Construction Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California 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)
\$ 2,595	\$ 340,895	\$ 8,289	\$ 7,151	\$ 12,764	\$ 282,751	\$ 379
—	—	—	—	1	—	—
—	602	4,015	1,173	—	—	664
—	—	—	—	—	—	—
—	—	—	—	—	—	7
—	—	(311)	(3)	—	—	(82)
—	—	—	—	—	—	—
—	—	6,163	1,717	—	—	4,107
—	602	9,867	2,887	1	—	4,696
—	15,498	9,752	2,988	1,295	64,905	7
—	—	—	—	—	—	4,697
—	—	—	—	—	—	—
—	(456)	—	—	3	—	—
—	15,042	9,752	2,988	1,298	64,905	4,704
\$ 2,595	\$ 326,455	\$ 8,404	\$ 7,050	\$ 11,467	\$ 217,846	\$ 371

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	County Correctional Facility Capital Expenditure Fund of 1986 * (0711)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 349	\$ —	\$ 61,420
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	288
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	—	288
DEDUCTIONS			
Operating Expenditures and Expenses	15	—	19,063
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	1,048
Total Deductions	15	—	20,111
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 334	\$ —	\$ 41,597

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

Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund (0710)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
\$ —	\$ 1,730	\$ 1,647	\$ 10,426	\$ 2,211	\$ 8,965	\$ 40,819
—	—	—	—	—	—	—
46	18	12	—	2	59	65
—	—	—	—	—	—	—
15,000,000	—	—	—	—	—	—
—	—	—	—	7	15	42
—	—	—	—	—	—	—
473,928	—	—	—	—	—	—
15,473,974	18	12	—	9	74	107
68,638	145	1,647	(14)	13	384	518
11,254,000	(13)	12	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	141	—
11,322,638	132	1,659	(14)	13	525	518
\$ 4,151,336	\$ 1,616	\$ —	\$ 10,440	\$ 2,207	\$ 8,514	\$ 40,408

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 526,368	\$ 1,613,447	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	5,496	1,478	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	2,300,000
Prior Year Revenue Adjustments	1,499	750	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	6,995	2,228	2,300,000
DEDUCTIONS			
Operating Expenditures and Expenses	229,521	141,415	—
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	70,586	984	—
Total Deductions	300,107	142,399	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 233,256	\$ 1,473,276	\$ 2,300,000

Home Building and Rehabilitation Fund (0714)	Housing and Emergency Shelter Trust Fund (6037)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)
\$ 32,484	\$ 1,420,155	\$ 77	\$ 136	\$ 201	\$ 11,177	\$ —
—	—	—	—	—	—	—
(1)	3,467	(1)	—	—	112	(1)
—	—	—	—	—	—	—
—	—	37	—	—	—	4,832
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(1)	3,467	36	—	—	112	4,831
306	640,128	43	4	1	5,200	(44,969)
—	(339,800)	37	—	—	—	4,100
—	—	—	—	—	—	—
—	—	(7)	—	—	—	—
306	300,328	73	4	1	5,200	(40,869)
\$ 32,177	\$ 1,123,294	\$ 40	\$ 132	\$ 200	\$ 6,089	\$ 45,700

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Prison Construction Fund of 1984 (0724)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ (65)	\$ 1,863	\$ 13,336
ADDITIONS			
Operating Income	—	—	—
Income From Investments	(1)	11	61
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	229	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	228	11	61
DEDUCTIONS			
Operating Expenditures and Expenses	210	894	3,485
Transfers to Other Funds	—	229	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	210	1,123	3,485
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (47)	\$ 751	\$ 9,912

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

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

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)	Seawater Intrusion Control Subaccount (0424)
\$ 6,459	\$ 418	\$ —	\$ —	\$ 2,022	\$ 240	\$ 6,906
—	—	—	—	6	—	—
57	(1)	—	—	1	110	374
—	—	—	—	—	—	—
—	—	93,141	110,175	507	631	5
—	—	—	—	—	—	—
—	—	—	—	—	—	162
—	—	—	—	—	—	—
—	—	—	—	—	221	428
<u>57</u>	<u>(1)</u>	<u>93,141</u>	<u>110,175</u>	<u>514</u>	<u>962</u>	<u>969</u>
3,424	39	105,530	—	1,624	1,203	4,520
—	—	—	110,175	—	—	—
—	—	—	—	—	—	—
(106)	—	—	—	—	(1)	—
<u>3,318</u>	<u>39</u>	<u>105,530</u>	<u>110,175</u>	<u>1,624</u>	<u>1,202</u>	<u>4,520</u>
<u>\$ 3,198</u>	<u>\$ 378</u>	<u>\$ (12,389)</u>	<u>\$ —</u>	<u>\$ 912</u>	<u>\$ —</u>	<u>\$ 3,355</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

Clean Water and Water Recycling Account (Continued from previous page)			
	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 6,014	\$ 11	\$ 24,259
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	373
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	(16)	4,982	33,346
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	79
Total Additions	(16)	4,982	33,798
DEDUCTIONS			
Operating Expenditures and Expenses	3,660	4,993	14,326
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2)	(2)	(874)
Total Deductions	3,658	4,991	13,452
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,340	\$ 2	\$ 44,605

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

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

Delta Improvement Account						
Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Flood Control and Prevention Account * (0547)
\$ —	\$ —	\$ —	\$ —	\$ (66)	\$ —	\$ —
—	—	—	—	—	—	—
1	—	—	—	—	—	—
3,792	—	1,439	5,231	881	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,793	—	1,439	5,231	881	—	—
4,651	—	1,471	—	863	—	—
—	—	—	5,231	—	—	—
—	—	—	—	—	—	—
—	—	4	—	(36)	—	—
4,651	—	1,475	5,231	827	—	—
\$ (858)	\$ —	\$ (36)	\$ —	\$ (12)	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 490,459	\$ (4)	\$ (1,377)
ADDITIONS			
Operating Income	5	—	—
Income From Investments	1,844	1	282
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	1,027	1,663
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	355
Total Additions	1,849	1,028	2,300
DEDUCTIONS			
Operating Expenditures and Expenses	2,754	1,162	1,841
Transfers to Other Funds	133,744	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1	2	—
Total Deductions	136,499	1,164	1,841
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 355,809	\$ (140)	\$ (918)

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 and Water Recycling Account (Continued on next page)									
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)	State Revolving Fund Loan Subaccount (6020)							
\$	—	\$	—	\$	(385)	\$	—	\$	20,217	\$	4,421	\$	6,440
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	1	—	—	—	—	1	—	—	—	—	—	—	—
234	1,873	2,463	7,261	40,575	29,820	4	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
234	1,874	2,463	7,261	40,575	29,821	4	—	—	—	—	—	—	—
234	2,778	2,126	—	10,986	2,953	5,347	—	—	—	—	—	—	—
—	—	—	7,261	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	(589)	—	—	(235)	623	—	—	—	—	—	—	—	—
234	2,189	2,126	7,261	10,751	3,576	5,347	—	—	—	—	—	—	—
\$	—	\$	(315)	\$	(48)	\$	—	\$	50,041	\$	30,666	\$	1,097

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount * (6006)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,801	\$ (5)	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	6,099	210	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	6,099	210	—
DEDUCTIONS			
Operating Expenditures and Expenses	559	199	—
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	2	—
Total Deductions	559	201	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 7,341	\$ 4	\$ —

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

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

Flood Protection Account						Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)
Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Floodplain Mapping Subaccount (6003)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)	
\$ —	\$ (614)	\$ —	\$ —	\$ (926)	\$ (189)	\$ 1,302,408
—	—	—	—	—	—	—
—	—	(1)	—	1	—	1,746
17,811	5,343	188	2,949	6,423	1,816	392
—	—	—	—	—	—	—
—	—	—	—	—	—	2
—	—	—	—	—	—	—
17,811	5,343	187	2,949	6,424	1,816	2,140
—	5,398	189	3,124	5,457	1,028	4,422
17,811	—	—	—	—	—	187,331
—	—	—	—	—	—	—
—	(98)	(2)	(166)	280	889	1
17,811	5,300	187	2,958	5,737	1,917	191,754
\$ —	\$ (571)	\$ —	\$ (9)	\$ (239)	\$ (290)	\$ 1,112,794

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Water Conservation Account (6023)	Coastal Watershed Salmon Habitat Subaccount (6018)	Lake Elsinore and San Jacinto Watershed Subaccount (6017)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ (724)	\$ 43	\$ 11,944
ADDITIONS			
Operating Income	—	—	—
Income From Investments	547	—	1
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	12,237	1,123	35
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	974	—	—
Total Additions	13,758	1,123	36
DEDUCTIONS			
Operating Expenditures and Expenses	4,610	3,547	3,778
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	9,221	(340)	—
Total Deductions	13,831	3,207	3,778
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (797)	\$ (2,041)	\$ 8,202

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

Watershed Protection Account					Water Supply, Reliability and Infrastructure Account (Continued on next page)	
River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)
\$ (260)	\$ 185,726	\$ (2,941)	\$ —	\$ 13,400	\$ 923	\$ (19)
—	—	—	—	—	—	—
—	(1)	1	—	—	—	—
—	—	—	—	—	—	—
10,384	10,538	567	38,447	17,214	5,596	3,734
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,384	10,537	568	38,447	17,214	5,596	3,734
(1)	51,250	453	—	7,421	8,626	(4,934)
—	—	—	38,447	—	—	—
—	—	—	—	—	—	—
10,599	(9)	—	—	(1,421)	(1,846)	9,004
10,598	51,241	453	38,447	6,000	6,780	4,070
\$ (474)	\$ 145,022	\$ (2,826)	\$ —	\$ 24,614	\$ (261)	\$ (355)

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund <u>(Continued from previous page)</u>		
	Water Supply, Reliability and Infrastructure Account <u>(Continued from previous page)</u>		
	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)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ (1,793)	\$ —	\$ 1,321,634
ADDITIONS			
Operating Income	—	—	9
Income From Investments	(1)	—	1,235
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	7,472	16,803	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	7,471	16,803	1,244
DEDUCTIONS			
Operating Expenditures and Expenses	10,698	—	252,055
Transfers to Other Funds	—	16,803	5,000
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(3,167)
Total Deductions	10,698	16,803	253,888
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (5,020)	\$ —	\$ 1,068,990

Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)	State School Building Aid Fund (0739)	Bond Proceeds Account (0743)
\$ 246,247	\$ 6	\$ 1,287	\$ 46,644	\$ 1,214	\$ 29,301	\$ 1,475
—	—	—	—	—	24,469	—
1,717	—	—	1,581	(1)	1	46
—	—	—	—	—	5,492	—
—	—	—	—	—	—	764
—	—	—	(2)	—	(61)	2
—	—	—	—	—	—	—
—	—	—	2,225	—	8,043	—
<u>1,717</u>	<u>—</u>	<u>—</u>	<u>3,804</u>	<u>(1)</u>	<u>37,944</u>	<u>812</u>
55,935	1	38	4,143	1	3,716	4
—	—	—	—	—	40,977	1,523
—	—	—	—	—	—	—
—	—	—	(2)	—	(67)	—
<u>55,935</u>	<u>1</u>	<u>38</u>	<u>4,141</u>	<u>1</u>	<u>44,626</u>	<u>1,527</u>
<u>\$ 192,029</u>	<u>\$ 5</u>	<u>\$ 1,249</u>	<u>\$ 46,307</u>	<u>\$ 1,212</u>	<u>\$ 22,619</u>	<u>\$ 760</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	State School Building Lease-Purchase Fund (Continued from previous page)		
	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 2,005	\$ 3,603	\$ 4,106
ADDITIONS			
Operating Income	—	—	—
Income From Investments	13	88	57
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	19	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	(4)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	28	88	57
DEDUCTIONS			
Operating Expenditures and Expenses	35	(17)	486
Transfers to Other Funds	19	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	54	(17)	486
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 1,979	\$ 3,708	\$ 3,677

School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)	School Facilities Bond Act of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002	
					Charter School Facilities Account (6040)	State School Facilities Fund of 2002 (6036)
\$ 2,685	\$ 19,312	\$ 8,354	\$ 59,364	\$ 561,400	\$ —	\$ 7,211,570
—	—	—	—	—	—	—
62	366	63	700	3,408	—	15,060
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(13)	(2)	(1)	—	(221)	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
49	364	62	700	3,187	—	15,061
493	3,051	2,131	16,126	547,078	(149)	3,597,995
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	817	35	7	—
493	3,051	2,131	16,943	547,113	(142)	3,597,995
\$ 2,241	\$ 16,625	\$ 6,285	\$ 43,121	\$ 17,474	\$ 142	\$ 3,628,636

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	State School Facilities Fund of 2004 (6044)	State Urban and Coastal Park Fund (0742)	Transportation Financing Subaccount, State Highway Account, State Transportation Fund (6801)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ 14	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	919	—	1,837
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	10,000,000	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	671,676
Total Additions	10,000,919	—	673,513
DEDUCTIONS			
Operating Expenditures and Expenses	144,348	14	20,129
Transfers to Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	144,348	14	20,129
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 9,856,571	\$ —	\$ 653,384

Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
\$ 50,001	\$ 180,398	\$ 29,312	\$ 11,234	\$ 3,355,597	\$ 22,155,578
—	—	63	—	—	24,591
123	1,315	1,859	944	3,700	59,891
—	—	—	—	—	5,492
—	—	572	1,682	—	521,275
—	—	—	—	—	27,300,000
—	—	(176)	—	—	1,604
—	—	—	—	—	—
—	—	4,488	4,286	—	1,178,690
123	1,315	6,806	6,912	3,700	29,091,543
3,064	42,618	6,294	6,853	415,112	6,821,701
—	—	1,169	1,682	—	11,490,435
—	—	—	—	—	—
—	—	—	43	(527)	85,000
3,064	42,618	7,463	8,578	414,585	18,397,136
\$ 47,060	\$ 139,095	\$ 28,655	\$ 9,568	\$ 2,944,712	\$ 32,849,985

(Concluded)



Trust and
Agency
Funds —
Federal

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2004
(Amounts in thousands)

	Administration Account (0625)
ASSETS	
Cash in State Treasury and Agency Accounts	\$ 171
Deposits in Surplus Money Investment Fund	—
Amount on Deposit with U.S. Treasury	—
Receivables	—
Due From Other Funds	359
Due From Other Governments	—
Prepaid Expenses	—
Advances and Loans Receivable	—
Fixed Assets	—
Investment in General Fixed Assets	—
Total Assets	\$ 530
LIABILITIES	
Accounts Payable	\$ 93
Due to Other Funds	435
Due to Other Governments	2
Advance Collections	—
Advances From Other Funds	—
Other Liabilities	—
Total Liabilities	530
FUND BALANCE	
Unreserved-Undesignated	—
Total Fund Balance (Deficit)	—
Total Liabilities and Fund Balance	\$ 530

Consolidated Work Program Fund (0869)	Federal Student Loan Reserve Fund (0783)	Federal Trust Fund					Offshore Energy Assistance Fund (0893)
		Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)		
\$ 21,911	\$ 1	\$ 211,435	\$ 20	\$ 1	\$ 87	\$ 74	
—	32,614	—	12,945	2,087	—	—	
—	—	—	—	—	—	—	
—	4,364	3,802	—	—	—	—	
320,653	70	275,659	67	7	—	—	
—	30,245	8,835,851	—	—	—	—	
—	—	64,625	—	—	—	—	
—	—	—	200	—	—	—	
705	—	—	—	—	—	—	
(705)	—	—	—	—	—	—	
\$ 342,564	\$ 67,294	\$ 9,391,372	\$ 13,232	\$ 2,095	\$ 87	\$ 74	
\$ 335,598	\$ 14,819	\$ 3,931,536	\$ 1,098	\$ —	\$ —	\$ —	
6,841	—	2,248,847	437	—	—	—	
—	4,227	3,160,173	—	1,847	—	—	
—	—	48,449	15	—	—	—	
—	—	—	—	—	—	—	
—	—	2,367	—	—	—	—	
342,439	19,046	9,391,372	1,550	1,847	—	—	
125	48,248	—	11,682	248	87	74	
125	48,248	—	11,682	248	87	74	
\$ 342,564	\$ 67,294	\$ 9,391,372	\$ 13,232	\$ 2,095	\$ 87	\$ 74	

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2004
(Amounts in thousands)

	Recreational Trails Fund (0858)
ASSETS	
Cash in State Treasury and Agency Accounts	\$ 142
Deposits in Surplus Money Investment Fund	—
Amount on Deposit with U.S. Treasury	—
Receivables	—
Due From Other Funds	10
Due From Other Governments	6,903
Prepaid Expenses	—
Advances and Loans Receivable	—
Fixed Assets	—
Investment in General Fixed Assets	—
Total Assets	\$ 7,055
LIABILITIES	
Accounts Payable	\$ 1,066
Due to Other Funds	1,164
Due to Other Governments	4,825
Advance Collections	—
Advances From Other Funds	—
Other Liabilities	—
Total Liabilities	7,055
FUND BALANCE	
Unreserved-Undesignated	—
Total Fund Balance (Deficit)	—
Total Liabilities and Fund Balance	\$ 7,055

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

Small System Technical Assistance Account (0628)	Source Protection Account (0627)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)
\$ 116	\$ 390	\$ 297	\$ 5,899	\$ (32,526)	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	1,407,525	—	—
—	—	—	679	92,706	—	—
206	5	—	114,042	46,161	—	—
—	—	—	3,436	16,754	—	—
—	—	—	10,176	—	—	—
—	—	—	—	—	—	—
—	—	—	83,958	719	—	—
—	—	—	(83,958)	(719)	—	—
\$ 322	\$ 395	\$ 297	\$ 134,232	\$ 1,530,620	\$ —	\$ —
\$ 98	\$ —	\$ 14	\$ 123,152	\$ —	\$ —	\$ —
223	395	—	2,193	135,804	—	—
1	—	—	—	1,081	—	—
—	—	—	—	—	—	—
—	—	—	7,863	—	—	—
—	—	—	600	53,656	—	—
322	395	14	133,808	190,541	—	—
—	—	283	424	1,340,079	—	—
—	—	283	424	1,340,079	—	—
\$ 322	\$ 395	\$ 297	\$ 134,232	\$ 1,530,620	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2004
(Amounts in thousands)

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

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

Vocational Rehabilitation Federal Fund * (0889)	Water System Reliability Account (0626)	Welfare-to- Work Fund * (0579)	Total
\$ —	\$ 116	\$ —	\$ 208,134
—	—	—	47,646
—	—	—	1,407,525
—	—	—	101,551
—	226	—	757,465
—	—	—	8,893,189
—	—	—	74,801
—	—	—	200
—	—	—	85,382
—	—	—	(85,382)
\$ —	\$ 342	\$ —	\$ 11,490,511
\$ —	\$ 218	\$ —	\$ 4,407,692
—	124	—	2,396,463
—	—	—	3,172,156
—	—	—	48,464
—	—	—	7,863
—	—	—	56,623
—	342	—	10,089,261
—	—	—	1,401,250
—	—	—	1,401,250
\$ —	\$ 342	\$ —	\$ 11,490,511

(Concluded)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Administration Account (0625)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —
ADDITIONS	
Operating Income	—
Receipts From Federal Government	—
Income From Investments	—
Transfers From Other Funds	2,680
Prior Year Revenue Adjustments	—
Prior Year Surplus Adjustments	—
Other Additions	—
Total Additions	2,680
DEDUCTIONS	
Operating Expenditures and Expenses	2,680
Transfers to Other Funds	—
Adjustments to Prior Year Appropriation Expenditures	—
Prior Year Surplus Adjustments	—
Other Deductions	—
Total Deductions	2,680
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —

Consolidated Work Program Fund (0869)	Federal Student Loan Reserve Fund (0783)	Federal Trust Fund					Offshore Energy Assistance Fund (0893)
		Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)		
\$ 938	\$ 50,790	\$ —	\$ 10,822	\$ 2,079	\$ 87	\$ 74	
—	444,096	—	344	32	—	—	
—	—	36,408,354	—	—	—	—	
—	—	—	—	—	—	—	
490,457	—	7,330,790	3,152	—	—	—	
—	—	(2,182)	3	—	—	—	
—	—	—	145	—	—	—	
—	—	17	—	—	—	—	
490,457	444,096	43,736,979	3,644	32	—	—	
472,192	446,638	35,267,313	(368)	1,863	—	—	
—	—	8,474,144	3,152	—	—	—	
19,078	—	(4,478)	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
491,270	446,638	43,736,979	2,784	1,863	—	—	
\$ 125	\$ 48,248	\$ —	\$ 11,682	\$ 248	\$ 87	\$ 74	

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Recreational Trails Fund (0858)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —
ADDITIONS	
Operating Income	1,382
Receipts From Federal Government	—
Income From Investments	—
Transfers From Other Funds	—
Prior Year Revenue Adjustments	—
Prior Year Surplus Adjustments	—
Other Additions	—
Total Additions	1,382
DEDUCTIONS	
Operating Expenditures and Expenses	1,382
Transfers to Other Funds	—
Adjustments to Prior Year Appropriation Expenditures	—
Prior Year Surplus Adjustments	—
Other Deductions	—
Total Deductions	1,382
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —

Small System Technical Assistance Account (0628)	Source Protection Account (0627)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)
\$ —	\$ —	\$ 271	\$ 708	\$ 2,731,251	\$ —	\$ —
—	—	—	711	4,402,830	384	62,078
—	—	—	—	—	—	—
—	—	—	—	79,143	—	—
1,360	(199)	—	475,872	7,709,514	—	—
—	—	—	(122)	1,364	—	—
—	—	—	—	24,296	—	—
—	—	—	—	—	—	—
1,360	(199)	—	476,461	12,217,147	384	62,078
1,360	(199)	2	476,467	6,893,506	384	62,078
—	—	—	—	6,714,309	—	—
—	—	—	278	504	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,360	(199)	(12)	476,745	13,608,319	384	62,078
\$ —	\$ —	\$ 283	\$ 424	\$ 1,340,079	\$ —	\$ —

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	United States Grazing Fees Fund (0882)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —
ADDITIONS	
Operating Income	61
Receipts From Federal Government	—
Income From Investments	—
Transfers From Other Funds	—
Prior Year Revenue Adjustments	—
Prior Year Surplus Adjustments	—
Other Additions	—
Total Additions	61
DEDUCTIONS	
Operating Expenditures and Expenses	61
Transfers to Other Funds	—
Adjustments to Prior Year Appropriation Expenditures	—
Prior Year Surplus Adjustments	—
Other Deductions	—
Total Deductions	61
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —

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

Vocational Rehabilitation Federal Fund (0889)	Water System Reliability Account * (0626)	Welfare-to- Work Fund (0579)	Total
\$ —	\$ —	\$ —	\$ 2,797,020
—	—	—	4,911,918
—	—	—	36,408,354
—	—	—	79,143
1,026	—	(3,145)	16,011,507
—	—	—	(937)
—	—	—	24,441
—	—	—	17
1,026	—	—	57,434,443
1,026	—	(3,145)	43,623,240
—	—	—	15,191,605
—	—	—	15,368
—	—	—	—
1,026	—	—	58,830,213
\$ —	\$ —	\$ —	\$ 1,401,250

(Concluded)



**Public Service
Enterprise
Funds**

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Infrastructure Guarantee Fund (9328)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 5	\$ 34	\$ 56,078	\$ 1
Deposits in Surplus Money Investment Fund	96	3,558	1,804,213	20,184
Receivables	—	—	97,121	—
Due From Other Funds	—	2,617	7,888	72
Due From Other Governments	—	60	—	—
Prepaid Expenses	—	40	1,117	—
Inventory	—	—	—	—
Investments	—	—	2,206,026	—
Advances and Loans Receivable	—	—	5,459,868	—
Fixed Assets	—	44	15,983	—
Investment in General Fixed Assets	—	(44)	—	—
Securities and Other Property Held in Trust	—	—	—	—
Bonds Authorized and Unissued	200,000	—	275,000	—
- Provision for Unissued Authorized Securities	(200,000)	—	(275,000)	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	35,151	—
Total Assets	\$ 101	\$ 6,309	\$ 9,683,445	\$ 20,257
LIABILITIES				
Accounts Payable	\$ 2	\$ 338	\$ 46,437	\$ —
Benefits Payable	—	—	—	—
Due to Other Funds	50	2,547	2,281	—
Due to Other Governments	—	—	20,084	—
Accrued Interest Payable	—	—	115,782	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	52,202	—
Deposits	—	—	145,248	—
PMIA Loans Payable	—	—	300,000	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	7,873,007	—
Other Liabilities	—	—	1,662	—
Total Liabilities	52	2,885	8,556,703	—
FUND BALANCE				
Unreserved-Undesignated	49	3,424	1,126,742	20,257
Total Fund Balance (Deficit)	49	3,424	1,126,742	20,257
Total Liabilities and Fund Balance	\$ 101	\$ 6,309	\$ 9,683,445	\$ 20,257

* 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)
\$ —	\$ 3	\$ —	\$ 2,506	\$ —	\$ 115	\$ 9,549
—	4,085	3	93,753	351	35,023	282,990
—	2	—	65,388	—	292	6,446
—	15	—	12,336	67	360	1,103
—	—	—	90	—	—	—
—	—	—	1,193	—	—	—
—	—	—	5,781	—	—	3,708
—	—	—	—	—	258,583	53,433
—	434	—	65,319	3,624	47,016	—
—	—	—	935,399	—	2,173,746	3,852
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	167,600	—	—	—
—	—	—	(167,600)	—	—	—
—	—	—	—	—	—	2,092,124
—	23	—	974,200	49	164,181	141,831
\$ —	\$ 4,562	\$ 3	\$ 2,155,965	\$ 4,091	\$ 2,679,316	\$ 2,595,036
\$ —	\$ —	\$ —	\$ 4,783	\$ —	\$ 945	\$ —
—	—	—	—	—	—	—
—	6	55	1	—	24,176	9,083
—	—	—	82	—	—	—
—	—	—	—	65	—	3,852
—	—	—	—	—	—	—
—	—	—	110,003	—	289,096	48,771
—	4	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	11,500	—	—	—
—	—	—	—	—	—	—
—	—	—	777,610	4,020	624	2,451,370
—	—	—	101,491	—	—	—
—	10	55	1,005,470	4,085	314,841	2,513,076
—	4,552	(52)	1,150,495	6	2,364,475	81,960
—	4,552	(52)	1,150,495	6	2,364,475	81,960
\$ —	\$ 4,562	\$ 3	\$ 2,155,965	\$ 4,091	\$ 2,679,316	\$ 2,595,036

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2004
(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	\$ 57,675	\$ —	\$ 662,273
Deposits in Surplus Money Investment Fund	1,076	—	681,861	2,750,963
Receivables	—	1,668	828,460	8,509,417
Due From Other Funds	15	—	—	10,779
Due From Other Governments	—	4,490	75,339	—
Prepaid Expenses	—	—	13,500	—
Inventory	—	—	—	—
Investments	—	—	15,483,716	—
Advances and Loans Receivable	—	—	—	—
Fixed Assets	—	52,472	178,424	—
Investment in General Fixed Assets	—	(52,472)	—	—
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	\$ 1,092	\$ 63,833	\$ 17,261,300	\$ 11,933,432
LIABILITIES				
Accounts Payable	\$ —	\$ 15,051	\$ 245,360	\$ 452,622
Benefits Payable	—	—	13,045,796	—
Due to Other Funds	—	—	—	—
Due to Other Governments	—	22,153	110,807	—
Accrued Interest Payable	—	—	—	67,683
Dividends Payable	—	—	7,200	—
Advance Collections	—	—	393,734	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	61,192	11,413,127
Other Liabilities	—	—	925,617	—
Total Liabilities	—	37,204	14,789,706	11,933,432
FUND BALANCE				
Unreserved-Undesignated	1,092	26,629	2,471,594	—
Total Fund Balance (Deficit)	1,092	26,629	2,471,594	—
Total Liabilities and Fund Balance	\$ 1,092	\$ 63,833	\$ 17,261,300	\$ 11,933,432

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	\$ 13	\$ 165	\$ 135	\$ 225	\$ 10	\$ 5
17,110	99,463	—	229,328	183,735	50,924	18,573
—	841	—	3,261	764	909	146
2,167	345	—	4,444	654	10,401	6,120
—	—	—	14,940	—	—	—
—	—	—	217	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	28,638	5,292
76,461	550	13	—	54,904	389,946	150,073
—	538	—	893	2,975	—	—
—	(538)	—	(893)	—	—	—
—	—	—	420	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
463	—	—	—	—	1,616	654
\$ 96,202	\$ 101,212	\$ 178	\$ 252,745	\$ 243,257	\$ 482,444	\$ 180,863
\$ —	\$ 96,409	\$ —	\$ 194,706	\$ 489	\$ —	\$ —
—	—	—	—	—	—	—
—	2,950	—	1,507	93	—	—
—	—	—	—	2	—	—
804	—	—	—	—	2,179	1,582
—	—	—	—	—	—	—
—	—	—	—	708	2,393	4
—	—	42	420	29	95	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
83,413	—	—	—	—	361,913	150,393
—	1,853	—	—	157,925	—	—
84,217	101,212	42	196,633	159,246	366,580	151,979
11,985	—	136	56,112	84,011	115,864	28,884
11,985	—	136	56,112	84,011	115,864	28,884
\$ 96,202	\$ 101,212	\$ 178	\$ 252,745	\$ 243,257	\$ 482,444	\$ 180,863

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2004
(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	\$ 4	\$ —	\$ 26	\$ 3
Deposits in Surplus Money Investment Fund	18,603	—	17,929	1,066
Receivables	—	—	—	—
Due From Other Funds	154	—	2,923	382
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	124,256	10,157
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	—	—	1,296	205
Total Assets	\$ 18,761	\$ —	\$ 146,430	\$ 11,813
LIABILITIES				
Accounts Payable	\$ 7,904	\$ —	\$ —	\$ —
Benefits Payable	—	—	—	—
Due to Other Funds	—	—	11	—
Due to Other Governments	3,000	—	—	—
Accrued Interest Payable	—	—	1,727	152
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	136,424	11,661
Other Liabilities	—	—	25	—
Total Liabilities	10,904	—	138,187	11,813
FUND BALANCE				
Unreserved-Undesignated	7,857	—	8,243	—
Total Fund Balance (Deficit)	7,857	—	8,243	—
Total Liabilities and Fund Balance	\$ 18,761	\$ —	\$ 146,430	\$ 11,813

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

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)
\$ —	\$ 2,732	\$ 1	\$ 4	\$ 1	\$ 14,036	\$ 7,144
—	45,995	7,817	45,683	2,581	—	260,246
—	1,552	—	—	—	—	151,110
—	154	1,421	8,667	15	830	2,350
—	—	—	—	2	—	—
—	—	—	—	—	21	6,573
—	—	—	—	—	—	8,256
—	—	—	—	—	—	2,487,514
—	—	46,171	288,396	—	—	—
—	—	—	—	—	—	66,026
—	—	—	—	—	—	—
494	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	470	3,494	—	—	—
\$ 494	\$ 50,433	\$ 55,880	\$ 346,244	\$ 2,599	\$ 14,887	\$ 2,989,219
\$ —	\$ 10,130	\$ —	\$ —	\$ —	\$ 293	\$ 2,449,650
—	—	—	—	—	—	—
—	—	—	—	—	1,374	238,577
—	74,166	—	—	—	559	—
—	—	238	1,782	—	—	—
—	—	—	—	—	—	—
494	—	—	—	—	37	2,109
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	52,202	326,945	—	—	—
—	—	—	—	—	—	298,883
494	84,296	52,440	328,727	—	2,263	2,989,219
—	(33,863)	3,440	17,517	2,599	12,624	—
—	(33,863)	3,440	17,517	2,599	12,624	—
\$ 494	\$ 50,433	\$ 55,880	\$ 346,244	\$ 2,599	\$ 14,887	\$ 2,989,219

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)	Subsequent Injuries Benefits Trust Fund * (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 18,797	\$ 4,570	\$ 623	\$ 52,734
Deposits in Surplus Money Investment Fund	634,111	—	—	8,464
Receivables	15,412	25	—	2,661
Due From Other Funds	10,465	—	—	2,462
Due From Other Governments	—	—	—	—
Prepaid Expenses	186	—	—	—
Inventory	—	—	—	—
Investments	63,999	—	—	6,654
Advances and Loans Receivable	1,048	—	—	—
Fixed Assets	43,792	—	—	1,163,051
Investment in General Fixed Assets	(43,792)	—	—	(1,156,676)
Securities and Other Property Held in Trust	—	—	—	258
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	1,109,442	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,853,460	\$ 4,595	\$ 623	\$ 79,608
LIABILITIES				
Accounts Payable	\$ 39,398	\$ 5	\$ 37	\$ 1,423
Benefits Payable	—	—	—	—
Due to Other Funds	29,337	3,000	55	31,463
Due to Other Governments	1,011	—	45	11,310
Accrued Interest Payable	11,287	—	—	24
Dividends Payable	—	—	—	—
Advance Collections	50,336	—	—	9,213
Deposits	1,942	—	—	2,704
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	1,107,043	—	—	6,375
Other Liabilities	3,928	—	5	2
Total Liabilities	1,244,282	3,005	142	62,514
FUND BALANCE				
Unreserved-Undesignated	609,178	1,590	481	17,094
Total Fund Balance (Deficit)	609,178	1,590	481	17,094
Total Liabilities and Fund Balance	\$ 1,853,460	\$ 4,595	\$ 623	\$ 79,608

*Reclassified to a Nongovernmental cost fund based on Chapter 228, Statutes of 2003.

Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ (81,896)	\$ 25,595	\$ 3	\$ 16,606	\$ —	\$ 849,777
1,509,321	—	3,288	582,286	14,814	9,429,493
16,966	252	190	5,695	—	9,708,578
35,778	8	12	40,016	73	165,093
—	—	—	—	—	94,921
—	—	—	196	—	23,043
—	—	—	—	—	17,745
—	—	33,825	154,890	—	20,782,570
5,223	—	—	1,539,164	—	8,262,623
4,727	—	—	3,398	—	4,645,320
(4,727)	—	—	—	—	(1,259,142)
—	—	—	—	—	1,172
—	—	—	1,488,140	—	2,130,740
—	—	—	(1,488,140)	—	(2,130,740)
—	—	—	—	—	3,201,566
—	—	—	20,071	—	1,343,704
\$ 1,485,392	\$ 25,855	\$ 37,318	\$ 2,362,322	\$ 14,887	\$ 57,266,463
\$ —	\$ 2	\$ —	\$ 4,499	\$ —	\$ 3,570,483
—	—	—	—	—	13,045,796
5,047	8,010	3	154	8	359,788
—	—	—	866	—	244,085
—	—	—	19,445	—	226,602
—	—	—	—	—	7,200
—	—	—	—	—	958,606
—	—	—	11,113	—	162,091
—	—	—	—	—	300,000
—	—	37,568	—	—	49,068
—	—	—	—	—	—
—	—	—	2,050,018	—	26,867,337
28,346	(761)	—	193	—	1,519,169
33,393	7,251	37,571	2,086,288	8	47,310,225
1,451,999	18,604	(253)	276,034	14,879	9,956,238
1,451,999	18,604	(253)	276,034	14,879	9,956,238
\$ 1,485,392	\$ 25,855	\$ 37,318	\$ 2,362,322	\$ 14,887	\$ 57,266,463

(Concluded)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Infrastructure Guarantee Fund (9328)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ (122)	\$ 1,138	\$ 1,032,523	\$ —
ADDITIONS				
Operating Income	8	24,443	94,568	257
Income From Investments	—	—	462,282	—
Transfers From Other Funds	—	31,234	39,685	20,000
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	(7,820)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	8	55,677	588,715	20,257
DEDUCTIONS				
Operating Expenditures and Expenses	77	15,628	158,458	—
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	(240)	37,763	—	—
Interest on Bonded Debt	—	—	336,038	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	(163)	53,391	494,496	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 49	\$ 3,424	\$ 1,126,742	\$ 20,257

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)
\$ 9	\$ 4,498	\$ 23	\$ 1,157,636	\$ 16	\$ 2,085,163	\$ 79,044
1	100	—	547,562	287	13,716	196,349
—	—	—	—	—	—	—
—	—	—	16,429	—	6,122	73,572
—	—	—	—	—	—	—
—	(3)	—	—	—	—	—
—	—	—	—	—	(29,572)	(33,718)
—	—	—	—	—	258,301	—
1	97	—	563,991	287	248,567	236,203
1	43	75	391,696	297	527,501	213,451
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9	—	—	74,814	—	1,381	19,836
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	32	—	—	—
—	—	—	104,590	—	(559,627)	—
—	—	—	—	—	—	—
10	43	75	571,132	297	(30,745)	233,287
\$ —	\$ 4,552	\$ (52)	\$ 1,150,495	\$ 6	\$ 2,364,475	\$ 81,960

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2004

(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, 2003	\$ 933	\$ (20,919)	\$ 1,852,464	\$ —
ADDITIONS				
Operating Income	154	(1)	8,055,718	5,512,939
Income From Investments	—	—	698,047	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	42,000	—	—
Other Additions	29	6,467	—	—
Total Additions	183	48,466	8,753,765	5,512,939
DEDUCTIONS				
Operating Expenditures and Expenses	24	—	8,004,925	5,512,939
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	—	—	163	—
Prior Year Surplus Adjustments	—	—	134	—
Other Deductions	—	918	129,413	—
Total Deductions	24	918	8,134,635	5,512,939
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 1,092	\$ 26,629	\$ 2,471,594	\$ —

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)
\$ 11,417	\$ —	\$ 135	\$ 47,167	\$ 81,285	\$ 115,473	\$ 30,571
5,837	79,557	—	45,664	17,175	37,157	7,613
—	1,991	1	—	—	—	—
—	—	—	—	—	508	—
—	338	—	—	—	5	—
—	—	—	—	—	—	—
—	—	—	10,727	—	—	—
5,837	81,886	1	56,391	17,175	37,670	7,613
5,269	134,493	—	40,105	14,449	36,771	9,300
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	4,600	—	508	—
—	—	—	—	—	—	—
—	(52,607)	—	(2)	—	—	—
—	—	—	16	—	—	—
—	—	—	2,727	—	—	—
5,269	81,886	—	47,446	14,449	37,279	9,300
\$ 11,985	\$ —	\$ 136	\$ 56,112	\$ 84,011	\$ 115,864	\$ 28,884

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2004

(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, 2003	\$ 4,411	\$ 316	\$ 7,294	\$ 24
ADDITIONS				
Operating Income	2,788	2	8,110	732
Income From Investments	—	—	—	—
Transfers From Other Funds	3,000	—	116	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	(329)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	989	—	—	—
Total Additions	6,777	2	8,226	403
DEDUCTIONS				
Operating Expenditures and Expenses	1,131	318	7,161	637
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	—	—	116	—
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(210)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	2,200	—	—	—
Total Deductions	3,331	318	7,277	427
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 7,857	\$ —	\$ 8,243	\$ —

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)
\$ 3,009	\$ (4,061)	\$ 3,129	\$ 19,514	\$ 2,559	\$ 11,823	\$ (10)
180	3,256	3,364	21,027	39	2,454	2,980,911
—	—	—	—	—	—	—
—	18,982	—	—	—	(452)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
294	4,148	—	—	1	601	—
<u>474</u>	<u>26,386</u>	<u>3,364</u>	<u>21,027</u>	<u>40</u>	<u>2,603</u>	<u>2,980,911</u>
127	(6,451)	3,053	23,024	—	2,254	1,936,849
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,356	—	—	—	—	(452)	1,044,062
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(10)
—	—	—	—	—	—	—
—	62,639	—	—	—	—	—
<u>3,483</u>	<u>56,188</u>	<u>3,053</u>	<u>23,024</u>	<u>—</u>	<u>1,802</u>	<u>2,980,901</u>
\$ —	\$ (33,863)	\$ 3,440	\$ 17,517	\$ 2,599	\$ 12,624	\$ —

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)	Subsequent Injuries Benefits Trust Fund * (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 682,729	\$ 1,960	\$ 563	\$ 21,244
ADDITIONS				
Operating Income	283,696	8,639	80	122
Income From Investments	1,133	—	—	—
Transfers From Other Funds	846,017	3,000	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	559	(15)	—	—
Prior Year Surplus Adjustments	58	—	—	—
Other Additions	261,303	—	—	—
Total Additions	1,392,766	11,624	80	122
DEDUCTIONS				
Operating Expenditures and Expenses	444,868	7,969	163	629
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	843,644	3,000	—	—
Interest on Bonded Debt	53,135	—	—	363
Redemption of Bonds and Notes	114,804	—	—	3,280
Adjustments to Prior Year Appropriation Expenditures	9,866	1,025	(1)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	1,466,317	11,994	162	4,272
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 609,178	\$ 1,590	\$ 481	\$ 17,094

*Reclassified to a Nongovernmental cost fund based on Chapter 228, Statutes of 2003.

Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ 768,932	\$ 2,805	\$ (212)	\$ 308,883	\$ 15,759	\$ 8,329,125
4,022,577	39,055	1,968	142,884	235	22,161,223
14,155	—	—	—	—	1,177,609
—	8,000	—	2,009	2,559	1,070,781
—	—	—	—	—	—
13,122	—	—	—	—	5,857
—	—	—	5	—	(21,227)
—	—	—	—	—	542,860
4,049,854	47,055	1,968	144,898	2,794	24,937,103
3,371,518	23,256	—	176,045	3,674	21,061,727
—	—	—	—	—	—
—	—	—	—	—	—
—	8,000	2,009	2,558	—	2,044,964
—	—	—	—	—	389,536
—	—	—	—	—	118,084
(4,731)	—	—	(856)	—	(47,331)
—	—	—	—	—	(454,887)
—	—	—	—	—	197,897
3,366,787	31,256	2,009	177,747	3,674	23,309,990
\$ 1,451,999	\$ 18,604	\$ (253)	\$ 276,034	\$ 14,879	\$ 9,956,238

(Concluded)



Working Capital and Revolving Funds

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 83,857	\$ 1	\$ 313
Deposits in Surplus Money Investment Fund	—	2,109	—
Receivables	16	—	—
Due From Other Funds	50,906	7	—
Due From Other Governments	—	—	—
Prepaid Expenses	50,029	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	3,177,350	—	—
Investment in General Fixed Assets	(613)	—	—
Other Assets	—	—	—
Total Assets	\$ 3,361,545	\$ 2,117	\$ 313
LIABILITIES			
Accounts Payable	\$ 37,139	\$ —	\$ —
Due to Other Funds	2,985	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	3,326,251	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	2,703	—	—
Total Liabilities	3,369,078	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	(7,533)	2,117	313
Total Fund Balance (Deficit)	(7,533)	2,117	313
Total Liabilities and Fund Balance	\$ 3,361,545	\$ 2,117	\$ 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)
\$ 1	\$ 2,848	\$ 15,205	\$ —	\$ 1	\$ 113	\$ 1
103	50,931	—	—	5,208	254	82,906
—	585	—	—	—	22	41
—	96,490	—	53,323	456	29	25,463
—	28	150	—	—	1,696	—
—	273	—	—	—	—	—
—	—	—	—	—	—	32,528
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	10,316	—	—	4,634	3	270,910
—	—	—	—	(4,634)	—	—
—	—	—	—	—	—	—
\$ 104	\$ 161,471	\$ 15,355	\$ 53,323	\$ 5,665	\$ 2,117	\$ 411,849
\$ —	\$ 38,053	\$ —	\$ 1,017	\$ —	\$ 5	\$ 8,935
—	13,547	—	52,306	1,247	444	50,383
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	55,801	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	11,455	—	—	—	—	—
—	—	—	—	—	—	—
—	82	—	—	—	12	—
—	118,938	—	53,323	1,247	461	59,318
—	—	—	—	—	—	242,580
104	42,533	15,355	—	4,418	1,656	109,951
104	42,533	15,355	—	4,418	1,656	352,531
\$ 104	\$ 161,471	\$ 15,355	\$ 53,323	\$ 5,665	\$ 2,117	\$ 411,849

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)	Nonrepresented State Employee Long-Term Disability Insurance Fund (0607)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 75	\$ —	\$ 1,093
Deposits in Surplus Money Investment Fund	—	13,544	—
Receivables	—	25	—
Due From Other Funds	2	493	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 77	\$ 14,062	\$ 1,093
LIABILITIES			
Accounts Payable	\$ 2	\$ 857	\$ —
Due to Other Funds	—	1,511	—
Due to Other Governments	—	20	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2	2,388	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	75	11,674	1,093
Total Fund Balance (Deficit)	75	11,674	1,093
Total Liabilities and Fund Balance	\$ 77	\$ 14,062	\$ 1,093

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

Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Protective Services Fund * (0246)
				Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	
\$ 447	\$ 6,291	\$ 767	\$ 1	\$ 21,657	\$ 4,428	\$ —
—	—	—	10,762	—	29,717	—
2	—	—	39	—	379	—
—	—	—	—	—	8,612	—
—	—	—	—	—	540	—
—	—	—	—	—	571	—
—	—	—	—	—	52,760	—
—	—	—	—	—	—	—
—	—	—	—	—	53,441	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 449	\$ 6,291	\$ 767	\$ 10,802	\$ 21,657	\$ 150,448	\$ —
\$ —	\$ —	\$ —	\$ 6,098	\$ 5,113	\$ 7,020	\$ —
—	—	774	—	460	1,444	—
—	6,271	—	—	—	—	—
—	—	—	—	—	1,968	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	14,685	—
—	6,271	774	6,098	5,573	25,117	—
—	—	—	—	—	110,722	—
449	20	(7)	4,704	16,084	14,609	—
449	20	(7)	4,704	16,084	125,331	—
\$ 449	\$ 6,291	\$ 767	\$ 10,802	\$ 21,657	\$ 150,448	\$ —

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Public Building Construction Fund (0660)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 168	\$ 402	\$ —
Deposits in Surplus Money Investment Fund	1,402,936	—	732
Receivables	—	—	—
Due From Other Funds	131,761	—	3
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	446,049	—	—
Advances and Loans Receivable	4,685,272	—	—
Fixed Assets	1,112,721	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	64,254	—	—
Total Assets	\$ 7,843,161	\$ 402	\$ 735
LIABILITIES			
Accounts Payable	\$ 43,771	\$ —	\$ —
Due to Other Funds	61,670	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	58,259	—	—
Advance Collections	24,682	—	—
Deposits	446,056	—	—
PMIA Loans Payable	1,094,822	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	6,033,362	—	—
Other Liabilities	—	—	—
Total Liabilities	7,762,622	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	80,539	402	735
Total Fund Balance (Deficit)	80,539	402	735
Total Liabilities and Fund Balance	\$ 7,843,161	\$ 402	\$ 735

* Amounts exist in this fund but do not appear because they are fully offset.

Supported Employment Revolving Loan Guarantee Account (0669)	Revolving Loan Fund (0662)	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	\$ 2,706	\$ 54,551	\$ 1,191,212	\$ 6	\$ 514
542	—	—	—	—	293,069	39,044
—	—	44	453	—	—	3,365
2	—	8,926	89,544	—	8,076	154
—	—	76	7,435	—	56,574	48
—	—	866	896	—	841	—
—	—	4,463	7,311	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	13,029	68,517	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 544	\$ 15	\$ 30,110	\$ 228,707	\$ 1,191,212	\$ 358,566	\$ 43,125
\$ —	\$ —	\$ 3,323	\$ 49,059	\$ 928,028	\$ 5,884	\$ 3,634
—	—	15,503	1,977	52,214	734	2,161
—	—	—	—	210,970	—	3,259
—	—	—	—	—	—	—
—	—	19,938	117,002	—	—	157
—	—	—	1,062	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1	—
—	—	3,866	9	—	—	—
—	—	—	—	—	310,266	—
—	—	1,733	170	—	—	—
—	—	44,363	169,279	1,191,212	316,885	9,211
—	—	—	—	—	—	—
544	15	(14,253)	59,428	—	41,681	33,914
544	15	(14,253)	59,428	—	41,681	33,914
\$ 544	\$ 15	\$ 30,110	\$ 228,707	\$ 1,191,212	\$ 358,566	\$ 43,125

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Stephen P. Teale Data Center Revolving Fund (0683)	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,056	\$ 24,793,175	\$ 2,449
Deposits in Surplus Money Investment Fund	29,519	—	25,717
Receivables	123	—	10,018
Due From Other Funds	18,826	91,322	47,098
Due From Other Governments	—	—	—
Prepaid Expenses	1,021	—	3,300
Inventory	—	—	1,356
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	19,946	—	16,143
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 71,491	\$ 24,884,497	\$ 106,081
LIABILITIES			
Accounts Payable	\$ 7,626	\$ —	\$ 6,440
Due to Other Funds	281	91,322	14,709
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	24,793,175	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	94,517
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	11	—	428
Total Liabilities	7,918	24,884,497	116,094
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	63,573	—	(10,013)
Total Fund Balance (Deficit)	63,573	—	(10,013)
Total Liabilities and Fund Balance	\$ 71,491	\$ 24,884,497	\$ 106,081

Welfare Advance Fund (0696)		Total
\$	4	\$ 26,183,910
	—	1,987,540
	—	15,071
	49,406	680,940
	—	66,547
	—	57,797
	—	98,418
	—	446,049
	—	4,685,272
	—	4,747,010
	—	(5,247)
	—	64,254
\$	49,410	\$ 39,027,561
\$	9	\$ 1,152,013
	49,401	415,073
	—	220,520
	—	58,259
	—	219,548
	—	28,566,544
	—	1,094,822
	—	94,518
	—	15,330
	—	6,343,628
	—	19,824
	49,410	38,200,079
	—	353,302
	—	474,180
	—	827,482
\$	49,410	\$ 39,027,561

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ (4,023)	\$ 1,846	\$ 313
ADDITIONS			
Operating Income	—	305	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1	305	—
DEDUCTIONS			
Operating Expenditures and Expenses	3,640	34	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(129)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	3,511	34	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (7,533)	\$ 2,117	\$ 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)
\$ 102	\$ 37,924	\$ 14,686	\$ —	\$ 3,541	\$ 704	\$ 376,945
—	271,529	—	—	3,424	5,958	140,661
2	—	—	—	64	—	—
—	—	—	—	—	—	—
—	—	—	—	447	—	(193)
—	—	—	—	—	—	—
—	—	4,464	—	—	—	333
2	271,529	4,464	—	3,935	5,958	140,801
—	269,994	—	—	2,480	5,009	150,299
—	—	—	—	—	—	14,916
—	(3,078)	—	—	578	(3)	—
—	4	—	—	—	—	—
—	—	3,795	—	—	—	—
—	266,920	3,795	—	3,058	5,006	165,215
\$ 104	\$ 42,533	\$ 15,355	\$ —	\$ 4,418	\$ 1,656	\$ 352,531

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)	Nonrepresented State Employee Long-Term Disability Insurance Fund (0607)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 75	\$ —	\$ 1,093
ADDITIONS			
Operating Income	2,480	29	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,480	29	—
DEDUCTIONS			
Operating Expenditures and Expenses	2,480	(11,645)	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	2,480	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 75	\$ 11,674	\$ 1,093

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

Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Protective Services Fund * (0246)
				Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	
\$ 444	\$ 20	\$ (105)	\$ 4,537	\$ 17,903	\$ 136,178	\$ —
6	—	5,617	167	14,793	144,368	—
—	—	—	—	—	424	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6	—	5,617	167	14,793	144,792	—
1	—	5,519	—	16,612	147,584	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	8,055	—
—	—	—	—	—	—	—
1	—	5,519	—	16,612	155,639	—
\$ 449	\$ 20	\$ (7)	\$ 4,704	\$ 16,084	\$ 125,331	\$ —

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Public Building Construction Fund (0660)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 69,326	\$ 402	\$ 724
ADDITIONS			
Operating Income	307,910	—	11
Income From Investments	—	—	—
Transfers From Other Funds	1,291,207	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,599,117	—	11
DEDUCTIONS			
Operating Expenditures and Expenses	296,846	—	—
Transfers to Other Funds	1,291,059	—	—
Adjustments to Prior Year Appropriation Expenditures	(1)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,587,904	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 80,539	\$ 402	\$ 735

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

Supported Employment Revolving Loan Guarantee Account (0669)	Revolving Loan Fund (0662)	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)			
\$ 536	\$ 15	\$ (9,740)	\$ 54,654	\$ —	\$ 148,789	\$ 40,985
8	—	52,304	566,122	—	97,795	11,754
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	826	9,597	—	—	—
—	—	—	106	—	—	—
—	—	—	—	—	92,155	387
8	—	53,130	575,825	—	189,950	12,141
—	—	57,802	566,694	—	18,724	18,578
—	—	—	—	—	173	634
—	—	(175)	4,365	—	—	—
—	—	16	(8)	—	—	—
—	—	—	—	—	278,161	—
—	—	57,643	571,051	—	297,058	19,212
\$ 544	\$ 15	\$ (14,253)	\$ 59,428	\$ —	\$ 41,681	\$ 33,914

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2004

(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, 2003	\$ 58,225	\$ —	\$ (12,156)
ADDITIONS			
Operating Income	91,700	369,610	—
Income From Investments	519	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1,559)	81	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	90,660	369,691	—
DEDUCTIONS			
Operating Expenditures and Expenses	84,720	569,848	(2,143)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	592	(200,157)	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	85,312	369,691	(2,143)
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 63,573	\$ —	\$ (10,013)

Welfare Advance Fund (0696)	Total
\$ —	\$ 943,943
10,626,085	12,712,636
—	1,009
—	1,291,207
(512,037)	(502,837)
—	106
—	97,339
<u>10,114,048</u>	<u>13,599,460</u>
10,114,048	12,317,124
—	1,306,782
—	(198,008)
—	8,067
—	281,956
<u>10,114,048</u>	<u>13,715,921</u>
<u>\$ —</u>	<u>\$ 827,482</u>

(Concluded)



Retirement Funds

Nongovernmental Cost Funds Retirement Funds Balance Sheet

June 30, 2004
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 9	\$ (2,581)	\$ 234
Deposits in Surplus Money Investment Fund	215	—	4,428
Receivables	—	3,664	2,338
Due From Other Funds	1	3,620	9
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	65	122,381
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 225	\$ 4,768	\$ 129,390
LIABILITIES			
Accounts Payable	\$ 25	\$ 43	\$ —
Due to Other Funds	1	114	74
Due to Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	26	157	74
FUND BALANCE			
Reserved for Employees' Pension Benefits	199	4,611	129,316
Total Fund Balance	199	4,611	129,316
Total Liabilities and Fund Balance	\$ 225	\$ 4,768	\$ 129,390

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefit Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 823	\$ 24,840	\$ 37	\$ 10	\$ 7,099	\$ 30,471
—	659,517	466	—	255,215	919,841
163	25,837,732	(9)	—	1,835,685	27,679,573
—	34,780	2	—	1,189	39,601
—	111	—	—	—	111
—	859	—	—	151	1,010
135,669	201,185,067	—	—	134,297,613	335,740,795
—	266,472	—	—	1,716	268,188
—	—	—	—	—	—
—	9	—	—	116	125
\$ 136,655	\$ 228,009,387	\$ 496	\$ 10	\$ 136,398,784	\$ 364,679,715
\$ 600	\$ 60,369,148	\$ 404	\$ 10	\$ 20,331,715	\$ 80,701,945
55	2,606	—	—	174	3,024
—	—	—	—	258	258
—	1	—	—	—	1
—	427	—	—	—	427
80	388,063	—	—	1,291	389,434
735	60,760,245	404	10	20,333,438	81,095,089
135,920	167,249,142	92	—	116,065,346	283,584,626
135,920	167,249,142	92	—	116,065,346	283,584,626
\$ 136,655	\$ 228,009,387	\$ 496	\$ 10	\$ 136,398,784	\$ 364,679,715

(Concluded)

Nongovernmental Cost Funds Retirement Funds Statement of Operations

Year Ended June 30, 2004

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 134	\$ 4,331	\$ 90,599
ADDITIONS			
Employers Contributions	—	12,016	18,240
Income From Investments	—	58	13,433
Members Contributions	—	11,296	8,131
Transfers From Other Funds	—	99,322	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	129	—	—
Total Additions	129	122,692	39,804
DEDUCTIONS			
Benefits	—	121,636	584
Administrative Expenses	64	719	414
Members Contributions Refunded	—	238	203
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(181)	(114)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	64	122,412	1,087
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 199	\$ 4,611	\$ 129,316

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teacher's Replacement Benefit Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 130,905	\$ 144,898,907	\$ 24	\$ —	\$ 100,376,125	\$ 245,501,025
—	4,245,906	652	126	2,596,134	6,873,074
12,426	21,743,031	2	—	16,607,281	38,376,231
56	2,259,797	—	—	2,210,310	4,489,590
—	—	—	—	—	99,322
—	—	—	—	(1,702)	(1,702)
—	—	—	—	—	—
—	3,596,107	—	—	(261)	3,595,975
12,482	31,844,841	654	126	21,411,762	53,432,490
7,086	7,566,797	576	126	5,545,532	13,242,337
281	1,900,787	—	—	95,215	1,997,480
214	151,526	—	—	82,456	234,637
—	—	—	—	—	—
(114)	(124,504)	10	—	(868)	(125,771)
—	—	—	—	206	206
—	—	—	—	—	—
7,467	9,494,606	586	126	5,722,541	15,348,889
\$ 135,920	\$ 167,249,142	\$ 92	\$ —	\$ 116,065,346	\$ 283,584,626

(Concluded)



Trust and
Agency Funds —
Other

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Alfred E. Alquist Earthquake Fund * (0953)	Asbestos Abatement Fund (0973)	Asthma and Lung Disease Research Fund (8003)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2,882	\$ —	\$ 197	\$ 408
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	1,583	—	—	—
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	\$ 4,465	\$ —	\$ 197	\$ 408
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—	—
Due to Other Governments	4,465	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	4,465	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	—	197	408
Total Fund Balance (Deficit)	—	—	197	408
Total Liabilities and Fund Balance	\$ 4,465	\$ —	\$ 197	\$ 408

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

Audit Repayment Trust Fund (0816)	Bay Fill Clean-up and Abatement Fund (0914)	Birth Defects Research Fund (0919)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)
\$ 226	\$ —	\$ —	\$ 5,894	\$ 2,116	\$ 2,394	\$ 217
—	252	—	—	—	—	—
—	—	—	5	—	—	—
—	1	—	275	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 226	\$ 253	\$ —	\$ 6,174	\$ 2,116	\$ 2,394	\$ 217
\$ 21	\$ —	\$ —	\$ 51	\$ 18	\$ 1,453	\$ 22
5	—	2	226	33	—	1
—	—	—	—	16	—	—
—	—	—	—	—	—	(22)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
26	—	2	277	67	1,453	1
—	—	—	—	—	—	—
200	253	(2)	5,897	2,049	941	216
200	253	(2)	5,897	2,049	941	216
\$ 226	\$ 253	\$ —	\$ 6,174	\$ 2,116	\$ 2,394	\$ 217

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	California Economic Development Grant and Loan Fund			
	California Economic Development Grant and Loan Fund (0922)	Grant and Loan Collection Account * (0695)	Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account * (0694)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	—	1,628	—
Receivables	—	—	—	—
Due From Other Funds	—	—	—	—
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	\$ —	\$ —	\$ 1,629	\$ —
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—	—
Due to Other Governments	—	—	—	—
Advance Collections	40	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	40	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	(40)	—	1,629	—
Total Fund Balance (Deficit)	(40)	—	1,629	—
Total Liabilities and Fund Balance	\$ —	\$ —	\$ 1,629	\$ —

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

California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)	California Infrastructure and Economic Development Bank Fund (0649)	California Missions Foundation Fund (8017)
\$ —	\$ 307	\$ 11	\$ 40	\$ —	\$ 165	\$ 131
942	—	429	22,730	6	84,513	—
—	—	—	2,858	—	76	—
3	6	38	157	3	326	—
—	—	—	—	—	89	—
—	—	—	13	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	11	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 945	\$ 313	\$ 478	\$ 25,809	\$ 9	\$ 85,169	\$ 131
\$ —	\$ —	\$ 25	\$ 1,027	\$ —	\$ 3,588	\$ —
—	—	—	9	—	1,122	—
—	—	—	—	—	77,845	—
—	—	70	—	—	—	—
—	—	—	—	—	26	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	128	—	—	—
—	—	95	1,164	—	82,581	—
—	—	—	—	—	—	—
945	313	383	24,645	9	2,588	131
945	313	383	24,645	9	2,588	131
\$ 945	\$ 313	\$ 478	\$ 25,809	\$ 9	\$ 85,169	\$ 131

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Public School Library Protection Fund (0975)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 178	\$ 4	\$ 2
Deposits in Surplus Money Investment Fund	2,644	—	—	—
Receivables	—	—	—	—
Due From Other Funds	36	—	—	—
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	\$ 2,681	\$ 178	\$ 4	\$ 2
LIABILITIES				
Accounts Payable	\$ 403	\$ —	\$ —	\$ —
Due to Other Funds	163	—	—	3
Due to Other Governments	—	—	—	—
Advance Collections	—	—	1	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	566	—	1	3
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,115	178	3	(1)
Total Fund Balance (Deficit)	2,115	178	3	(1)
Total Liabilities and Fund Balance	\$ 2,681	\$ 178	\$ 4	\$ 2

California Seniors Special Fund (0886)	California Small Business Development Center Fund (0801)	California State Lottery Education Fund (0814)	California State Lottery Education Fund— California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)
\$ 1	\$ —	\$ 1	\$ 416	\$ 1	\$ 5,395	\$ 1,978
133	—	9,706	—	42	10,450	22,229
—	—	—	—	—	17,956	253
—	—	235,034	—	—	12,999	7,863
—	—	—	—	—	—	1
—	—	—	—	—	—	8
—	—	—	—	—	8,825	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 134	\$ —	\$ 244,741	\$ 416	\$ 43	\$ 55,625	\$ 32,332
\$ 1	\$ —	\$ 3,266	\$ 1	\$ —	\$ 5,519	\$ 845
2	3	5,403	31	—	3,689	2,129
—	—	227,006	—	—	—	15
—	—	—	—	—	—	—
—	—	—	—	—	2	—
—	—	—	—	—	—	—
—	—	—	—	—	2,181	—
—	—	—	—	—	—	—
—	—	—	—	—	10,464	8
3	3	235,675	32	—	21,855	2,997
—	—	—	—	—	—	—
131	(3)	9,066	384	43	33,770	29,335
131	(3)	9,066	384	43	33,770	29,335
\$ 134	\$ —	\$ 244,741	\$ 416	\$ 43	\$ 55,625	\$ 32,332

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	California State University Trust Fund (0948)	California State World Trade Commission Fund		California Urban Waterfront Area Restoration Fund (0982)
		California Export Promotion Account * (0824)	California State World Trade Commission Fund * (0981)	
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 120,683	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	46,085	—	—	125
Receivables	60,565	—	—	—
Due From Other Funds	20,249	—	—	29
Due From Other Governments	5,577	—	—	—
Prepaid Expenses	6,328	—	—	—
Inventory	—	—	—	—
Investments	508,739	—	—	—
Advances and Loans Receivable	231,214	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	9	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	4,523	—	—	—
Total Assets	\$ 1,003,972	\$ —	\$ —	\$ 155
LIABILITIES				
Accounts Payable	\$ 48,446	\$ —	\$ —	\$ —
Due to Other Funds	35,141	—	—	—
Due to Other Governments	143	—	—	—
Advance Collections	107,356	—	—	—
Deposits	6,603	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	96,275	—	—	—
Other Liabilities	136,779	—	—	8
Total Liabilities	430,743	—	—	8
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	573,229	—	—	147
Total Fund Balance (Deficit)	573,229	—	—	147
Total Liabilities and Fund Balance	\$ 1,003,972	\$ —	\$ —	\$ 155

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

California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
\$ 1	\$ 605	\$ 912	\$ —	\$ 5,026	\$ 847	\$ —
30	—	—	321	7,705	—	186,827
—	—	—	15	2,446	—	670
—	—	—	—	42,099	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 31	\$ 605	\$ 912	\$ 336	\$ 57,276	\$ 847	\$ 187,497
\$ —	\$ 605	\$ —	\$ —	\$ —	\$ 138	\$ —
—	—	—	—	57,276	—	247
—	—	—	—	—	—	422
—	—	—	—	—	—	—
—	—	—	—	—	—	186,828
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	605	—	—	57,276	138	187,497
—	—	—	—	—	—	—
31	—	912	336	—	709	—
31	—	912	336	—	709	—
\$ 31	\$ 605	\$ 912	\$ 336	\$ 57,276	\$ 847	\$ 187,497

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	County Health Services Fund			
	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)	Local Health Capital Expenditure Account (0900)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 4	\$ —	\$ 197	\$ 1
Deposits in Surplus Money Investment Fund	10,404	148	99,310	668
Receivables	—	—	—	—
Due From Other Funds	17,254	1	23,920	2
Due From Other Governments	284	—	4,746	—
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	\$ 27,946	\$ 149	\$ 128,173	\$ 671
LIABILITIES				
Accounts Payable	\$ 15,481	\$ 32	\$ 442	\$ —
Due to Other Funds	—	—	—	—
Due to Other Governments	8,691	—	23,630	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	24,172	32	24,072	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	3,774	117	104,101	671
Total Fund Balance (Deficit)	3,774	117	104,101	671
Total Liabilities and Fund Balance	\$ 27,946	\$ 149	\$ 128,173	\$ 671

Rural Health Services Account (0671)	Deferred Compensation Plan Fund (0915)	Deficit Recovery Fund (8019)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Education Technology Trust Fund (0655)	Educational Facilities Authority Fund (0911)
\$ 1	\$ 2	\$ —	\$ 25,487	\$ —	\$ 105	\$ 17
1,931	670	—	—	1,679	—	6,723
—	5,451	—	—	234	—	3
2,482	—	2,012,000	24,442	6	—	50
—	—	—	1,065	—	—	—
—	—	—	—	—	—	—
—	5,291,769	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,414	\$ 5,297,892	\$ 2,012,000	\$ 50,994	\$ 1,919	\$ 105	\$ 6,795
\$ 109	\$ 461	\$ —	\$ 11,925	\$ —	\$ —	\$ 75
—	296	—	1,065	—	—	13
2,390	—	—	8,415	1,919	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	41
2,499	757	—	21,405	1,919	—	129
—	—	—	—	—	—	—
1,915	5,297,135	2,012,000	29,589	—	105	6,666
1,915	5,297,135	2,012,000	29,589	—	105	6,666
\$ 4,414	\$ 5,297,892	\$ 2,012,000	\$ 50,994	\$ 1,919	\$ 105	\$ 6,795

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Enforcement and Training Account (8013)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ —	\$ 467
Deposits in Surplus Money Investment Fund	11,842	70,843	1,097	—
Receivables	—	—	—	—
Due From Other Funds	55,599	746	4	—
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	\$ 67,443	\$ 71,590	\$ 1,101	\$ 467
LIABILITIES				
Accounts Payable	\$ 65,035	\$ —	\$ —	\$ —
Due to Other Funds	102	57	—	—
Due to Other Governments	4,791	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	69,928	57	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	(2,485)	71,533	1,101	467
Total Fund Balance (Deficit)	(2,485)	71,533	1,101	467
Total Liabilities and Fund Balance	\$ 67,443	\$ 71,590	\$ 1,101	\$ 467

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

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004

(Amounts in thousands)

	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Insurance Fund (0916)	Housing Rehabilitation Loan Fund (0929)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 19,273	\$ 22	\$ 216	\$ 320
Deposits in Surplus Money Investment Fund	—	3,616	56,401	86,193
Receivables	—	4,698	498	82
Due From Other Funds	—	19	311	411,885
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	5	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	42,161	—	—
Fixed Assets	—	—	11	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	535	—
Total Assets	\$ 19,273	\$ 50,516	\$ 57,977	\$ 498,480
LIABILITIES				
Accounts Payable	\$ 19,273	\$ —	\$ 875	\$ 418,576
Due to Other Funds	—	—	356	46,129
Due to Other Governments	—	—	—	25,541
Advance Collections	—	—	1,029	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	211
Total Liabilities	19,273	—	2,260	490,457
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	50,516	55,717	8,023
Total Fund Balance (Deficit)	—	50,516	55,717	8,023
Total Liabilities and Fund Balance	\$ 19,273	\$ 50,516	\$ 57,977	\$ 498,480

Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)
\$ 23	\$ 5,146	\$ 10,438	\$ 1,652	\$ 7,998	\$ —	\$ —
—	6,353	—	10,426	—	64,778	156
—	1,843	134	12	345	—	—
—	25	—	1,051	88,872	239	1
—	—	—	—	—	—	—
—	—	—	10	—	—	—
—	—	—	3,693	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2,432	—	—	—
—	—	—	(2,432)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 23	\$ 13,367	\$ 10,572	\$ 16,844	\$ 97,215	\$ 65,017	\$ 157
\$ —	\$ 10,848	\$ 16	\$ 2,578	\$ 67,391	\$ 9,547	\$ —
—	651	10	131	61	64	—
—	—	—	—	31,435	—	—
—	—	—	412	—	—	—
—	—	4,471	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	14	—	—	—
—	11,499	4,497	3,135	98,887	9,611	—
—	—	—	—	—	—	—
23	1,868	6,075	13,709	(1,672)	55,406	157
23	1,868	6,075	13,709	(1,672)	55,406	157
\$ 23	\$ 13,367	\$ 10,572	\$ 16,844	\$ 97,215	\$ 65,017	\$ 157

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	Lighting Device Fund * (0850)	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 414	\$ 20	\$ 21,950,705
Deposits in Surplus Money Investment Fund	—	69,696	—	—
Receivables	—	—	—	—
Due From Other Funds	—	346	—	82,071
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	\$ —	\$ 70,456	\$ 20	\$ 22,032,776
LIABILITIES				
Accounts Payable	\$ —	\$ 958	\$ —	\$ —
Due to Other Funds	—	—	—	382
Due to Other Governments	—	—	—	81,689
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	958	—	82,071
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	69,498	20	21,950,705
Total Fund Balance (Deficit)	—	69,498	20	21,950,705
Total Liabilities and Fund Balance	\$ —	\$ 70,456	\$ 20	\$ 22,032,776

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

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		Mental Health Managed Care Deposit Fund (0865)
				Institutions for Mental Disease Account (0873)	State Hospital Account (0872)	
\$ 19	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1
—	906	39,681	4,044	3	11,556	7,976
—	—	—	—	—	—	—
—	22	4,831	198	—	71	33
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 19</u>	<u>\$ 928</u>	<u>\$ 44,512</u>	<u>\$ 4,242</u>	<u>\$ 3</u>	<u>\$ 11,627</u>	<u>\$ 8,010</u>
\$ —	\$ 3	\$ 4	\$ —	\$ —	\$ —	\$ —
—	—	25,579	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>3</u>	<u>25,583</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
—	—	—	—	—	—	—
19	925	18,929	4,242	3	11,627	8,010
<u>19</u>	<u>925</u>	<u>18,929</u>	<u>4,242</u>	<u>3</u>	<u>11,627</u>	<u>8,010</u>
<u>\$ 19</u>	<u>\$ 928</u>	<u>\$ 44,512</u>	<u>\$ 4,242</u>	<u>\$ 3</u>	<u>\$ 11,627</u>	<u>\$ 8,010</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	Milk Producers Security Trust Fund (0827)	National WWII Veterans Memorial Trust Fund (8002)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1,577,828	\$ 1
Deposits in Surplus Money Investment Fund	34,669	123	—	—
Receivables	370	—	18,808	—
Due From Other Funds	121	—	4,272	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	29	—
Investments	—	—	1,608,773	—
Advances and Loans Receivable	—	—	—	—
Fixed Assets	—	—	16	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	30,035,536	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 35,160	\$ 124	\$ 33,245,262	\$ 1
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 8,037	\$ —
Due to Other Funds	—	—	2,648	—
Due to Other Governments	—	—	5	—
Advance Collections	—	—	27,124	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	897,507	—
Total Liabilities	—	—	935,321	—
FUND BALANCE				
Reserved for Deposits	—	—	32,309,941	—
Unreserved-Undesignated	35,160	124	—	1
Total Fund Balance (Deficit)	35,160	124	32,309,941	1
Total Liabilities and Fund Balance	\$ 35,160	\$ 124	\$ 33,245,262	\$ 1

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

Oak Woodlands Conservation Fund (8011)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Primary Care Risk Pool (0664)	Public Awards Fund (0846)
\$ 5,000	\$ —	\$ 1	\$ 26,094	\$ 254	\$ 1	\$ 2
—	—	550	27,881	5,173	131	—
—	—	—	92	—	—	—
—	—	2	242	33	—	—
—	—	—	—	—	—	—
—	—	—	22	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	7	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,000	\$ —	\$ 553	\$ 54,338	\$ 5,460	\$ 132	\$ 2
\$ —	\$ —	\$ —	\$ 1,150	\$ 3,075	\$ —	\$ —
—	—	—	16	—	—	—
—	—	—	2,064	24	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	91	—	—	—
—	—	—	3,321	3,099	—	—
—	—	—	—	—	—	—
5,000	—	553	51,017	2,361	132	2
5,000	—	553	51,017	2,361	132	2
\$ 5,000	\$ —	\$ 553	\$ 54,338	\$ 5,460	\$ 132	\$ 2

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection From Indoor Mold Hazards Fund * (8015)	Public Safety Account (0969)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 6,911	\$ 9	\$ —	\$ 187,329
Deposits in Surplus Money Investment Fund	134,614	289,350	—	—
Receivables	93,424	4,665	—	—
Due From Other Funds	—	35,515	—	274,774
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	2,621	97,117	—	—
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	\$ 237,570	\$ 426,656	\$ —	\$ 462,103
LIABILITIES				
Accounts Payable	\$ 192,192	\$ 152,788	\$ —	\$ —
Due to Other Funds	39,104	1,783	—	—
Due to Other Governments	—	—	—	462,103
Advance Collections	943	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	1	—	—	—
Total Liabilities	232,240	154,571	—	462,103
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	5,330	272,085	—	—
Total Fund Balance (Deficit)	5,330	272,085	—	—
Total Liabilities and Fund Balance	\$ 237,570	\$ 426,656	\$ —	\$ 462,103

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

Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Renewable Energy Loan Loss Reserve Fund (8100)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)
\$ 588	\$ 271,295	\$ 2,960	\$ 765	\$ —	\$ 3	\$ 1
—	1,582	—	35,038	223	—	19,131
—	—	—	—	79	—	—
—	8	—	184	1	—	1,805
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,587,610	—	—	—	—	—
—	—	—	—	—	—	158,906
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,629
\$ 588	\$ 1,860,495	\$ 2,960	\$ 35,987	\$ 303	\$ 3	\$ 181,472
\$ —	\$ —	\$ 1,707	\$ 1,435	\$ 6	\$ —	\$ —
—	—	—	1	—	—	154
338	—	—	342	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	174,857
—	271,285	—	—	—	—	1,362
338	271,285	1,707	1,778	6	—	176,373
—	—	—	—	—	—	—
250	1,589,210	1,253	34,209	297	3	5,099
250	1,589,210	1,253	34,209	297	3	5,099
\$ 588	\$ 1,860,495	\$ 2,960	\$ 35,987	\$ 303	\$ 3	\$ 181,472

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 91	\$ 673	\$ 2	\$ —
Deposits in Surplus Money Investment Fund	—	—	680	4,392
Receivables	—	5	92	373
Due From Other Funds	—	4,086	109	96
Due From Other Governments	—	—	—	29,946
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Fixed Assets	—	14,990	—	13
Investment in General Fixed Assets	—	(14,990)	—	(13)
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	1,348	—
Other Assets	—	—	—	—
Total Assets	\$ 91	\$ 4,764	\$ 2,231	\$ 34,807
LIABILITIES				
Accounts Payable	\$ —	\$ 3,334	\$ 2	\$ —
Due to Other Funds	—	—	1,916	39,801
Due to Other Governments	—	538	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	1,348	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	23	76
Total Liabilities	—	3,872	3,289	39,877
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	91	892	(1,058)	(5,070)
Total Fund Balance (Deficit)	91	892	(1,058)	(5,070)
Total Liabilities and Fund Balance	\$ 91	\$ 4,764	\$ 2,231	\$ 34,807

Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)
\$ 2	\$ 1	\$ —	\$ 88,310	\$ 26	\$ 387	\$ 69,257
2,164	48	2,776	515,972	7,642	—	—
—	—	97	185,048	—	—	—
312,853	—	4,006	47,115	22	—	32
—	—	—	30	—	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	25	—	—	116
—	—	—	(25)	—	—	(116)
—	—	—	12	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 315,019	\$ 49	\$ 6,879	\$ 836,487	\$ 7,690	\$ 387	\$ 69,291
\$ 119,634	\$ —	\$ 1,274	\$ 12,430	\$ 434	\$ —	\$ 1,912
156,585	—	—	257,727	163	—	693
38,646	—	—	362	643	—	66,686
—	—	—	1,473	—	—	—
—	—	—	127,112	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	31	—	—	—
314,865	—	1,274	399,135	1,240	—	69,291
—	—	—	—	—	—	—
154	49	5,605	437,352	6,450	387	—
154	49	5,605	437,352	6,450	387	—
\$ 315,019	\$ 49	\$ 6,879	\$ 836,487	\$ 7,690	\$ 387	\$ 69,291

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 492	\$ —	\$ —	\$ 18,855
Deposits in Surplus Money Investment Fund	14,948	169	—	—
Receivables	125	7	29,357	—
Due From Other Funds	604	—	—	13,535
Due From Other Governments	—	—	—	928
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	185,970	—	—
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	\$ 16,169	\$ 186,146	\$ 29,357	\$ 33,318
LIABILITIES				
Accounts Payable	\$ 3,910	\$ 94	\$ —	\$ 11,923
Due to Other Funds	152	—	29,357	13
Due to Other Governments	188	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	4,250	94	29,357	11,936
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	11,919	186,052	—	21,382
Total Fund Balance (Deficit)	11,919	186,052	—	21,382
Total Liabilities and Fund Balance	\$ 16,169	\$ 186,146	\$ 29,357	\$ 33,318

State School Site Utilization Fund (0956)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Superfund Bond Trust Fund (0826)	Supplemental Contributions Program Fund (0259)
\$ 3,707	\$ —	\$ 1	\$ 205	\$ 34	\$ 1	\$ 16
—	1,600	6,443	214,155	5,206	28	35
—	—	—	1,637	—	—	—
—	6	23	4,319	18	4	—
—	—	—	8,437	—	—	—
—	—	—	330	—	—	—
—	—	—	—	—	—	20,304
—	—	—	—	—	—	—
—	—	—	7,909	—	—	—
—	—	—	(7,909)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,707	\$ 1,606	\$ 6,467	\$ 229,083	\$ 5,258	\$ 33	\$ 20,355
\$ —	\$ —	\$ —	\$ 6,034	\$ 1,796	\$ —	\$ 34
—	—	—	6,766	17	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	166	—	—	—
—	—	—	12,966	1,813	—	34
—	—	—	—	—	—	—
3,707	1,606	6,467	216,117	3,445	33	20,321
3,707	1,606	6,467	216,117	3,445	33	20,321
\$ 3,707	\$ 1,606	\$ 6,467	\$ 229,083	\$ 5,258	\$ 33	\$ 20,355

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2004
(Amounts in thousands)

	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Unallocated General Obligation Bond Commercial Paper Fund * (0656)	Unclaimed Property Fund (0970)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 30	\$ —	\$ 101,737
Deposits in Surplus Money Investment Fund	1,227	15	—	—
Receivables	972	4,024	—	—
Due From Other Funds	13	108	—	—
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	\$ 2,212	\$ 4,177	\$ —	\$ 101,737
LIABILITIES				
Accounts Payable	\$ 3	\$ —	\$ —	\$ 72,081
Due to Other Funds	94	—	—	19,882
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	97	—	—	91,963
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,115	4,177	—	9,774
Total Fund Balance (Deficit)	2,115	4,177	—	9,774
Total Liabilities and Fund Balance	\$ 2,212	\$ 4,177	\$ —	\$ 101,737

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

Vending Stand Fund (0600)	Voluntary Alliance Uniting Employers Fund * (0957)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ 241	\$ —	\$ 26	\$ 2	\$ 24,546,237
2,249	—	—	189	2,300,936
2	—	355	42,340	479,087
9	—	—	30	3,792,956
—	—	—	—	94,771
—	—	—	—	27,709
—	—	—	—	3,722
—	—	2,401	—	9,314,129
—	—	—	—	432,281
—	—	—	—	25,532
—	—	—	—	(25,485)
—	—	—	—	30,035,557
—	—	—	—	1,348
—	—	—	—	6,687
\$ 2,501	\$ —	\$ 2,782	\$ 42,561	\$ 71,035,467
\$ 28	\$ —	\$ 5	\$ 42,561	\$ 1,413,733
926	—	49	—	761,315
—	—	—	—	1,074,544
—	—	—	—	141,259
—	—	—	—	325,042
—	—	—	—	—
—	—	—	—	—
—	—	—	—	3,529
—	—	—	—	271,132
9	—	—	—	1,318,479
963	—	54	42,561	5,309,033
—	—	—	—	32,309,941
1,538	—	2,728	—	33,416,493
1,538	—	2,728	—	65,726,434
\$ 2,501	\$ —	\$ 2,782	\$ 42,561	\$ 71,035,467

(Concluded)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Alfred E. Alquist Earthquake Fund * (0953)	Asbestos Abatement Fund (0973)	Asthma and Lung Disease Research Fund (8003)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ —	\$ 197	\$ 367
ADDITIONS				
Operating Income	16,576	—	—	229
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	4,132	—	—	—
Other Additions	—	—	—	—
Total Additions	20,708	—	—	229
DEDUCTIONS				
Operating Expenditures and Expenses	20,708	—	—	188
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	20,708	—	—	188
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ —	\$ 197	\$ 408

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

Audit Repayment Trust Fund (0816)	Bay Fill Clean-up and Abatement Fund (0914)	Birth Defects Research Fund (0919)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)
\$ 89	\$ 253	\$ (273)	\$ 3,961	\$ 1,768	\$ 746	\$ 220
152	100	—	3,468	581	682	(1)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
152	100	—	3,468	581	682	(1)
41	100	(271)	722	300	487	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	652	—	—	—
—	—	—	166	—	—	—
—	—	—	(8)	—	—	—
—	—	—	—	—	—	—
41	100	(271)	1,532	300	487	3
\$ 200	\$ 253	\$ (2)	\$ 5,897	\$ 2,049	\$ 941	\$ 216

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	California Economic Development Grant and Loan Fund			
	California Economic Development Grant and Loan Fund (0922)	Grant and Loan Collection Account (0695)	Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account (0694)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 3,383	\$ 857	\$ 588	\$ 78
ADDITIONS				
Operating Income	254	10	139	59
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	487	—	851	—
Total Additions	741	10	990	59
DEDUCTIONS				
Operating Expenditures and Expenses	(81)	—	(31)	10
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	4,245	867	—	127
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(20)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	4,164	867	(51)	137
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (40)	\$ —	\$ 1,629	\$ —

California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)	California Infrastructure and Economic Development Bank Fund (0649)	California Missions Foundation Fund (8017)
\$ 931	\$ 295	\$ 390	\$ 24,826	\$ 76	\$ 22,849	\$ —
14	563	293	2,949	2,018	4,970	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	131
—	44	—	—	—	—	—
—	—	—	3,865	—	509	—
14	607	293	6,814	2,018	5,479	131
—	589	300	1,318	—	(18,396)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,085	20,000	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	5,677	—	24,136	—
—	589	300	6,995	2,085	25,740	—
\$ 945	\$ 313	\$ 383	\$ 24,645	\$ 9	\$ 2,588	\$ 131

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Public School Library Protection Fund (0975)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,769	\$ 180	\$ —	\$ 142
ADDITIONS				
Operating Income	1,326	(1)	3	(1)
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	250	178	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1,576	177	3	(1)
DEDUCTIONS				
Operating Expenditures and Expenses	1,230	179	—	142
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	1,230	179	—	142
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,115	\$ 178	\$ 3	\$ (1)

California Seniors Special Fund (0886)	California Small Business Development Center Fund (0801)	California State Lottery Education Fund (0814)	California State Lottery Education Fund— California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)
\$ 102	\$ —	\$ 8,802	\$ 372	\$ 42	\$ 48,484	\$ 31,403
56	1	59	—	1	38,563	161
—	—	—	—	—	55,741	—
—	—	—	—	—	(111)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,094,602	220	—	8,364	38,712
—	—	80	—	—	—	88
—	—	—	—	—	—	—
—	—	—	—	—	(37)	—
56	1	1,094,741	220	1	102,520	38,961
27	4	1,055,018	208	—	105,915	7,880
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	39,459	—	—	10,920	33,149
—	—	—	—	—	390	—
—	—	—	—	—	—	—
—	—	—	—	—	9	—
27	4	1,094,477	208	—	117,234	41,029
\$ 131	\$ (3)	\$ 9,066	\$ 384	\$ 43	\$ 33,770	\$ 29,335

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	California State University Trust Fund (0948)	California State World Trade Commission Fund		California Urban Waterfront Area Restoration Fund (0982)
		California Export Promotion Account * (0824)	California State World Trade Commission Fund (0981)	
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 553,978	\$ —	\$ 120	\$ 153
ADDITIONS				
Operating Income	917,210	—	—	2
Receipts From Federal Government	861,687	—	—	—
Income From Investments	9,955	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	134,643	—	—	—
Prior Year Revenue Adjustments	5,565	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	155	—	—	—
Total Additions	1,929,215	—	—	2
DEDUCTIONS				
Operating Expenditures and Expenses	1,778,392	—	—	8
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	127,208	—	120	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	4,364	—	—	—
Total Deductions	1,909,964	—	120	8
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 573,229	\$ —	\$ —	\$ 147

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

California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)
\$ 33	\$ —	\$ 553	\$ 354	\$ —	\$ 375	\$ —
2	2,545	359	6	298,664	219	2,561
—	—	—	—	—	—	—
—	—	—	—	—	—	670
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	2,545	359	6	298,664	219	3,231
4	2,545	—	24	298,664	(109)	5,548
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(6)	(2,317)
—	—	—	—	—	—	—
4	2,545	—	24	298,664	(115)	3,231
\$ 31	\$ —	\$ 912	\$ 336	\$ —	\$ 709	\$ —

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	County Health Services Fund			
	California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)	Local Health Capital Expenditure Account (0900)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 14,595	\$ 2,173	\$ 96,941	\$ 661
ADDITIONS				
Operating Income	47,544	15	241,475	10
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	47,544	15	241,475	10
DEDUCTIONS				
Operating Expenditures and Expenses	58,365	2,071	234,314	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	1	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	58,365	2,071	234,315	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 3,774	\$ 117	\$ 104,101	\$ 671

Rural Health Services Account (0671)	Deferred Compensation Plan Fund (0915)	Deficit Recovery Fund (8019)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Education Technology Trust Fund (0655)	Educational Facilities Authority Fund (0911)
\$ 1,875	\$ 4,654,153	\$ —	\$ —	\$ 77	\$ 93	\$ 6,510
4,521	957,824	—	284,946	1,078	—	400
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(33,097)	—	—	5	—	—
—	24,598	—	2	—	—	—
—	—	—	—	—	—	—
4,521	949,325	—	284,948	1,083	—	400
4,481	306,345	(2,012,000)	269,181	2,058	(12)	244
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(2)	—	(13,822)	(898)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,481	306,343	(2,012,000)	255,359	1,160	(12)	244
\$ 1,915	\$ 5,297,135	\$ 2,012,000	\$ 29,589	\$ —	\$ 105	\$ 6,666

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Enforcement and Training Account (8013)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,189	\$ 151,044	\$ 1,085	\$ 79
ADDITIONS				
Operating Income	322	786,116	(1)	529
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	17	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	86	—	—	—
Total Additions	408	786,116	16	529
DEDUCTIONS				
Operating Expenditures and Expenses	(10,783)	865,627	—	141
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	14,865	—	—	—
Total Deductions	4,082	865,627	—	141
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ (2,485)	\$ 71,533	\$ 1,101	\$ 467

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

Export Finance Fund (0809)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund * (0912)	Health Profession Education Fund (0829)	Healthy Families Fund (0555)
\$ 3,019	\$ 7,030	\$ (2,846)	\$ 2,605	\$ —	\$ 9	\$ 833
65	19,493	610	8	26,157,900	1,298	830,148
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	864	—	3,317	—	—	—
—	—	—	(317)	—	—	—
—	—	—	—	—	—	—
35	—	—	—	—	11	—
100	20,357	610	3,008	26,157,900	1,309	830,148
440	19,987	(29)	2,001	26,157,900	1,307	829,979
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,679	—	—	3,219	—	—	—
—	—	(12)	—	—	—	—
—	—	33	—	—	—	40
—	—	—	—	—	—	—
3,119	19,987	(8)	5,220	26,157,900	1,307	830,019
\$ —	\$ 7,400	\$ (2,228)	\$ 393	\$ —	\$ 11	\$ 962

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Insurance Fund (0916)	Housing Rehabilitation Loan Fund (0929)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,086	\$ 49,478	\$ 45,508	\$ 46,629
ADDITIONS				
Operating Income	7,016	25	7,209	6,554
Receipts From Federal Government	—	—	—	—
Income From Investments	—	1,503	737	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	6,980	—	8,055	—
Prior Year Revenue Adjustments	—	(489)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	1,607
Total Additions	13,996	1,039	16,001	8,161
DEDUCTIONS				
Operating Expenditures and Expenses	15,082	1	5,792	(99,795)
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	92,502
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	54,060
Total Deductions	15,082	1	5,792	46,767
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ 50,516	\$ 55,717	\$ 8,023

Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)
\$ 23	\$ 5,526	\$ 2,970	\$ 12,811	\$ (1,914)	\$ 59,151	\$ 154
—	79,890	3,947	48,944	2,610	1,706	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	500	—	—
—	—	—	—	—	—	—
—	—	—	(29)	—	—	—
—	—	—	—	—	—	—
—	79,890	3,947	48,915	3,110	1,706	3
—	83,548	842	48,017	(27,300)	5,451	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	27,143	—	—
—	—	—	—	(56)	—	—
—	—	—	—	56	—	—
—	—	—	—	3,025	—	—
—	83,548	842	48,017	2,868	5,451	—
\$ 23	\$ 1,868	\$ 6,075	\$ 13,709	\$ (1,672)	\$ 55,406	\$ 157

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Lighting Device Fund * (0850)	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ 355,277	\$ 1	\$ 21,822,139
ADDITIONS				
Operating Income	—	(1)	63	1
Receipts From Federal Government	—	—	—	—
Income From Investments	—	2,806	—	339,536
Receipts From Depositors	—	62,133	—	24,098,446
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	64,938	63	24,437,983
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	44	339,536
Payments to and for Depositors	—	350,717	—	23,969,881
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	350,717	44	24,309,417
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ —	\$ 69,498	\$ 20	\$ 21,950,705

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

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		Mental Health Managed Care Deposit Fund (0865)
				Institutions for Mental Disease Account (0873)	State Hospital Account (0872)	
\$ 248	\$ 1,138	\$ 8,859	\$ 5,795	\$ 3	\$ 7,919	\$ 7,498
19	89	1,076,589	69,765	—	89,907	66,728
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(1)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19	89	1,076,588	69,765	—	89,907	66,728
248	302	1,066,518	71,318	—	86,199	66,216
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
248	302	1,066,518	71,318	—	86,199	66,216
\$ 19	\$ 925	\$ 18,929	\$ 4,242	\$ 3	\$ 11,627	\$ 8,010

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Milk Producers Security Trust Fund (0827)	National WWII Veterans Memorial Trust Fund (8002)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 30,225	\$ 123	\$ 26,954,494	\$ 1
ADDITIONS				
Operating Income	4,448	1	51,964	—
Receipts From Federal Government	—	—	—	—
Income From Investments	482	—	132	—
Receipts From Depositors	—	—	15,317,753	—
Net Increase in Accountability for Deposits	—	—	257,378	—
Transfers From Other Funds	—	—	78,512	—
Prior Year Revenue Adjustments	5	—	—	—
Prior Year Surplus Adjustments	—	—	1,312,055	—
Other Additions	—	—	66,467	—
Total Additions	4,935	1	17,084,261	—
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	12,644	—
Payments to and for Depositors	—	—	11,222,093	—
Net Decrease in Accountability for Deposits	—	—	364,238	—
Transfers to Other Funds	—	—	76,516	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	70	—
Other Deductions	—	—	53,253	—
Total Deductions	—	—	11,728,814	—
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 35,160	\$ 124	\$ 32,309,941	\$ 1

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

Oak Woodlands Conservation Fund (8011)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Primary Care Risk Pool (0664)	Public Awards Fund (0846)
\$ —	\$ —	\$ 556	\$ 23,427	\$ 2,941	\$ 130	\$ 2
—	—	9	8,866	268	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,000	—	—	24,760	—	—	—
—	—	5	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,505	—	—
5,000	—	14	33,626	3,773	2	—
—	—	17	6,036	394	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,959	—	—
—	—	17	6,036	4,353	—	—
\$ 5,000	\$ —	\$ 553	\$ 51,017	\$ 2,361	\$ 132	\$ 2

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection From Indoor Mold Hazards Fund * (8015)	Public Safety Account (0969)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 3,137	\$ 167,875	\$ —	\$ —
ADDITIONS				
Operating Income	16,218	1,042,721	—	—
Receipts From Federal Government	—	—	—	—
Income From Investments	1,787	5,321	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	2,442,870
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	18,005	1,048,042	—	2,442,870
DEDUCTIONS				
Operating Expenditures and Expenses	15,384	944,374	—	2,442,870
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	428	(542)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	15,812	943,832	—	2,442,870
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 5,330	\$ 272,085	\$ —	\$ —

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

Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Renewable Energy Loan Loss Reserve Fund (8100)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)
\$ 244	\$ 2,707,856	\$ 284	\$ 37,708	\$ 312	\$ 3	\$ 5,257
337	80,112	—	1,296	4	—	9,746
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	171
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,218,635	—	154	11	—	—
337	2,298,747	—	1,450	15	—	9,917
331	3,417,216	(969)	4,949	14	—	9,904
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	177	—	—	—	—	171
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	16	—	—
331	3,417,393	(969)	4,949	30	—	10,075
\$ 250	\$ 1,589,210	\$ 1,253	\$ 34,209	\$ 297	\$ 3	\$ 5,099

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ —	\$ 215	\$ (227)	\$ 5,778
ADDITIONS				
Operating Income	91	61	945	115,513
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	177
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	(25)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	91	61	945	115,665
DEDUCTIONS				
Operating Expenditures and Expenses	—	(616)	746	130,078
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	1,030	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	(3,565)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	—	(616)	1,776	126,513
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 91	\$ 892	\$ (1,058)	\$ (5,070)

Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)
\$ 4,942	\$ 53	\$ 6,263	\$ 540,602	\$ 5,367	\$ 362	\$ —
516	31	1,059	192,480	2,134	1,373	174,910
—	—	—	—	—	—	—
—	—	—	1,558	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,418	—	—	133,525	—	—	—
—	—	—	1,929	—	—	—
—	—	—	48,385	40	—	—
293	—	—	81	—	—	—
4,227	31	1,059	377,958	2,174	1,373	174,910
(111,050)	35	1,717	333,910	1,095	1,348	174,910
—	—	—	—	—	—	—
—	—	—	—	—	—	—
120,065	—	—	147,298	—	—	—
—	—	—	—	(4)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9,015	35	1,717	481,208	1,091	1,348	174,910
\$ 154	\$ 49	\$ 5,605	\$ 437,352	\$ 6,450	\$ 387	\$ —

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 14,237	\$ 134,721	\$ —	\$ 24,040
ADDITIONS				
Operating Income	2,761	37,711	149,697	136,590
Receipts From Federal Government	—	—	—	—
Income From Investments	—	18,988	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	1,999
Prior Year Revenue Adjustments	—	—	2,599	17,605
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	2,761	56,699	152,296	156,194
DEDUCTIONS				
Operating Expenditures and Expenses	5,079	5,368	152,046	158,851
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	250	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	1
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	5,079	5,368	152,296	158,852
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 11,919	\$ 186,052	\$ —	\$ 21,382

State School Site Utilization Fund (0956)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Superfund Bond Trust Fund (0826)	Supplemental Contributions Program Fund (0259)
\$ 4,623	\$ 1,582	\$ 6,414	\$ 140,788	\$ 242	\$ 271	\$ 18,428
1,550	24	97	196,503	7,655	2	709
—	—	—	—	—	—	—
—	—	—	—	—	—	2,872
—	—	—	—	—	—	10
—	—	—	—	—	—	—
—	—	—	—	—	2,400	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,550</u>	<u>24</u>	<u>97</u>	<u>196,503</u>	<u>7,655</u>	<u>2,402</u>	<u>3,591</u>
467	—	44	121,174	4,452	—	1,698
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,999	—	—	—	—	2,640	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,466</u>	<u>—</u>	<u>44</u>	<u>121,174</u>	<u>4,452</u>	<u>2,640</u>	<u>1,698</u>
\$ <u>3,707</u>	\$ <u>1,606</u>	\$ <u>6,467</u>	\$ <u>216,117</u>	\$ <u>3,445</u>	\$ <u>33</u>	\$ <u>20,321</u>

(Continued)

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

Year Ended June 30, 2004

(Amounts in thousands)

	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Unallocated General Obligation Bond Commercial Paper Fund (0656)	Unclaimed Property Fund (0970)
FUND BALANCE (DEFICIT), JULY 1, 2003	\$ 1,584	\$ 3,231	\$ —	\$ 13,099
ADDITIONS				
Operating Income	26,496	14,503	—	2
Receipts From Federal Government	—	—	—	—
Income From Investments	41	—	—	—
Receipts From Depositors	—	—	—	883,701
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	8	70	—	(43)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	757,000	—
Total Additions	26,545	14,573	757,000	883,660
DEDUCTIONS				
Operating Expenditures and Expenses	25,358	13,627	757,000	—
Payments to and for Depositors	—	—	—	252,482
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	662,007
Adjustments to Prior Year Appropriation				
Expenditures	656	—	—	(27,504)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	26,014	13,627	757,000	886,985
FUND BALANCE (DEFICIT), JUNE 30, 2004	\$ 2,115	\$ 4,177	\$ —	\$ 9,774

Vending Stand Fund (0600)	Voluntary Alliance Uniting Employers Fund (0957)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ 2,114	\$ —	\$ 2,453	\$ —	\$ 58,945,644
1,411	5	210	244,829	34,616,017
—	—	—	—	917,428
44	—	252	—	386,767
—	—	—	—	40,362,043
—	—	—	—	257,378
—	—	—	—	3,989,471
—	—	(39)	—	(6,052)
—	—	—	—	1,389,227
—	—	—	—	3,053,715
<u>1,455</u>	<u>5</u>	<u>423</u>	<u>244,829</u>	<u>84,965,994</u>
2,561	5	228	244,829	40,533,426
—	—	—	—	35,795,173
—	—	—	—	364,238
—	—	—	—	1,376,528
(530)	—	(80)	—	(47,716)
—	—	—	—	191
—	—	—	—	163,364
<u>2,031</u>	<u>5</u>	<u>148</u>	<u>244,829</u>	<u>78,185,204</u>
\$ <u>1,538</u>	\$ <u>—</u>	\$ <u>2,728</u>	\$ <u>—</u>	\$ <u>65,726,434</u>

(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>1995</u>	<u>1996</u>	<u>1997</u>
REVENUES	\$ 42,375,346	\$ 46,082,090	\$ 49,161,352
EXPENDITURES			
State Operations	10,972,504	11,687,680	12,151,508
Local Assistance	30,958,316	33,132,541	37,433,800
Capital Outlay	9,523	28,930	53,472
Total Expenditures	41,940,343	44,849,151	49,638,780
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	1,641,282	4,540,815	181,479
Transfers to Other Funds	(1,489,699)	(4,481,123)	(217,262)
Other Additions	71,754	61,429	49,325
Total Other Financing Sources (Uses)	223,337	121,121	13,542
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	658,340	1,354,060	(463,886)
FUND BALANCES			
Fund Balances (Deficit), July 1	(1,004,795)	(393,824)	1,073,851
Restatements			
Prior Year Revenue, Accrual Adjustments	(217,366)	(5,252)	(59,018)
Prior Year Expenditure, Accrual Adjustments	431,187	118,867	88,896
Adjustment to Prior Year Debt Service	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98)	(261,190)	—	—
Fund Balances (Deficit), July 1, Restated	(1,052,164)	(280,209)	1,103,729
Reserved for Encumbrances	306,275	450,821	442,479
Reserved for Unencumbered Balances of Continuing Appropriations	145,757	123,036	68,081
Reserved for School Loans	1,709,691	1,609,691	1,459,691
Special Fund for Economic Uncertainties	—	—	—
Unreserved-Undesignated, Available for Appropriation	(2,555,547)	(1,109,697)	(1,330,408)
Total Fund Balances (Deficit), June 30	\$ (393,824)	\$ 1,073,851	\$ 639,843

* Increase is mainly due to tax amnesty revenue recognition.

	1998	1999	2000	2001	2002	2003	2004
\$	54,797,722	\$ 58,935,144	\$ 71,555,636	\$ 77,609,900	\$ 64,060,309	\$ 68,545,784	\$ 74,149,846
	14,042,107	14,775,839	15,942,799	17,641,711	19,085,688	18,277,646	19,498,231
	38,990,405	42,260,347	49,974,734	58,441,411	57,141,991	59,145,293	58,610,836
	57,181	235,697	186,179	2,044,250	323,505	141,338	348,658
	53,089,693	57,271,883	66,103,712	78,127,372	76,551,184	77,564,277	78,457,725
	132,009	93,878	423,302	6,561,817	2,143,250	3,289,521	12,168,789
	(174,501)	(996,571)	(203,818)	(6,324,088)	(301,158)	(369,955)	(279,013)
	154,355	339,464	48,095	46,309	33,932	143,822	124,946
	111,863	(563,229)	267,579	284,038	1,876,024	3,063,388	12,014,722
	1,819,892	1,100,032	5,719,503	(233,434)	(10,614,851)	(5,955,105)	7,706,843
	639,843	2,792,484	3,907,671	9,639,691	9,017,521	(2,109,760)	(7,536,235)
	(165,317)	(147,156)	(204,610)	(158,787)	(729,794)	154,418	2,626,131 *
	498,066	162,311	217,127	(229,949)	217,364	374,212	512,743
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	972,592	2,807,639	3,920,188	9,250,955	8,505,091	(1,581,130)	(4,397,361)
	478,684	591,947	701,275	1,834,257	1,491,504	1,037,374	641,453
	122,836	697,593	1,115,188	1,436,716	827,316	996,896	902,140
	1,259,691	1,009,691	699,712	349,734	—	—	—
	931,273	1,608,440	3,777,000	3,655,000	—	—	1,765,889
	—	—	3,346,516	1,741,814	(4,428,580)	(9,570,505)	—
\$	2,792,484	\$ 3,907,671	\$ 9,639,691	\$ 9,017,521	\$ (2,109,760)	\$ (7,536,235)	\$ 3,309,482

Governmental Cost Funds Schedule of Revenues by Source

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

	<u>1995</u>	<u>1996</u>	<u>1997</u>
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 138,806	\$ 142,627	\$ 144,851
Excise Tax on Distilled Spirits	130,151	126,600	126,214
Corporation (Income) Taxes	5,685,618	5,862,420	5,788,414
Cigarette Tax	674,727	666,779	665,415
Horse Racing Revenues	107,605	104,158	90,627
Inheritance, Estate, and Gift Taxes	595,238	659,338	599,255
Insurance Gross Premiums Tax	998,868	1,131,737	1,199,554
Trailer Coach License (In-Lieu) Fees	36,940	35,806	35,800
Motor Vehicle License (In-Lieu) Fees*	3,134,208	3,335,697	3,557,222
Motor Vehicle Fuel Tax – Gasoline	2,369,643	2,390,912	2,454,548
Motor Vehicle Fuel Tax – Diesel	316,088	366,377	370,041
Motor Vehicle Registration and Other Fees	1,578,446	1,637,816	1,667,333
Personal Income Tax	18,608,181	20,877,687	23,275,990
Retail Sales and Use Taxes	16,279,240	17,503,877	18,427,459
Retail Sales and Use Taxes – Realignment	1,479,693	1,584,436	1,684,284
Total Major Taxes and Licenses	<u>52,133,452</u>	<u>56,426,267</u>	<u>60,087,007</u>
MINOR REVENUES			
Regulatory Taxes and Licenses	1,699,846	1,758,454	1,796,003
Revenues From Local Agencies	453,217	484,520	521,267
Services to the Public	857,087	902,102	952,583
Use of Property and Money	714,423	639,155	635,300
Miscellaneous	548,114	575,241	532,541
Total Minor Revenues	<u>4,272,687</u>	<u>4,359,472</u>	<u>4,437,694</u>
TOTAL, ALL REVENUES	<u>\$ 56,406,139</u>	<u>\$ 60,785,739</u>	<u>\$ 64,524,701</u>

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

1998	1999	2000	2001	2002	2003	2004
\$ 143,931	\$ 145,083	\$ 147,199	\$ 150,630	\$ 152,298	\$ 150,322	\$ 166,107
127,016	128,029	134,967	137,820	140,329	140,242	146,719
5,836,881	5,724,237	6,638,898	6,899,322	5,333,030	6,803,583	7,019,225
644,297	976,512	1,216,651	1,150,869	1,102,806	1,055,505	1,081,587
81,930	61,185	44,130	42,360	42,247	40,509	40,767
780,197	890,490	928,146	934,709	890,627	647,372	397,849
1,221,285	1,253,972	1,299,777	1,496,556	1,595,846	1,879,784	2,114,979
34,978	34,284	28,422	26,337	15,372	17,888	21,066
3,880,841	3,730,813	3,315,500	3,314,891	1,927,780	1,959,105	2,063,047
2,469,196	2,602,822	2,617,830	2,679,717	2,828,024	2,728,134	2,824,076
384,650	422,404	451,864	462,425	467,879	474,378	500,807
1,744,755	1,845,277	1,919,323	1,945,314	1,893,643	1,988,417	2,342,670
27,927,940	30,894,865	39,578,237	44,618,532	33,051,107	32,713,830	36,403,312
19,548,294	21,008,445	23,400,703	24,338,838	23,796,013	24,898,686	26,506,353
1,783,397	1,882,248	2,125,085	2,277,235	2,208,508	2,279,070	2,442,269
66,609,588	71,600,666	83,846,732	90,475,555	75,445,509	77,776,825	84,070,833
1,872,196	2,037,814	2,120,691	2,387,179	4,395,716	3,534,211	4,013,641
333,752	285,536	350,246	547,660	611,778	1,039,230	1,090,871
969,727	1,093,493	1,126,090	1,178,196	1,253,776	1,379,949	1,582,547
656,927	697,816	1,107,240	1,520,815	775,729	575,970	487,173
600,097	516,026	1,176,787	928,371	1,248,467	4,213,098	4,297,204
4,432,699	4,630,685	5,881,054	6,562,221	8,285,466	10,742,458	11,471,436
\$ 71,042,287	\$ 76,231,351	\$ 89,727,786	\$ 97,037,776	\$ 83,730,975	\$ 88,519,283	\$ 95,542,269

Governmental Cost Funds Schedule of Expenditures by Function and Character

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

	<u>1995</u>	<u>1996</u>	<u>1997</u>
EXPENDITURES BY FUNCTION			
Legislative, Judicial, Executive			
Legislative	\$ 180,769	\$ 187,768	\$ 196,642
Judicial	635,916	704,112	716,712
Executive	653,583	691,264	961,025
State and Consumer Services	697,555	749,368	734,238
Business, Transportation, and Housing			
Business and Housing	225,398	243,185	115,089
Transportation	3,188,749	3,334,648	3,650,506
Technology, Trade and Commerce	47,595	51,280	63,789
Resources	1,141,488	1,179,481	1,310,074
Environmental Protection	459,492	505,206	507,156
Health and Human Services	16,675,380	17,275,117	17,987,919
Correctional Programs	3,280,762	3,638,672	3,606,674
Education			
Education K-12	14,973,978	16,773,927	19,916,015
Higher Education	5,436,640	5,844,282	6,599,573
Labor and Workforce Development	—	—	—
General Government			
General Administration	1,000,650	672,935	743,024
Tax Relief	480,430	474,179	454,509
Shared Revenues	3,188,090	3,346,240	3,690,512
Debt Service	2,189,529	2,153,682	2,048,475
Brown vs U.S. Department of Health and Human Services*	—	—	—
Other Statewide Expenditures	(92,508)	202,158	133,309
Expenditure Adjustment for Encumbrances	694,288	(7,691)	(190,609)
Credit for Overhead Services by General Fund	(156,118)	(130,016)	(147,019)
Statewide Indirect Cost Recoveries	(31,132)	(48,730)	(23,307)
TOTAL	\$ 54,870,534	\$ 57,841,067	\$ 63,074,306
EXPENDITURES BY CHARACTER			
State Operations	\$ 16,403,401	\$ 17,341,247	\$ 17,924,850
Local Assistance	37,680,952	39,973,320	44,686,447
Capital Outlay	786,181	526,500	463,009
TOTAL	\$ 54,870,534	\$ 57,841,067	\$ 63,074,306

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

1998	1999	2000	2001	2002	2003	2004
\$ 209,690	\$ 219,814	\$ 232,323	\$ 262,370	\$ 265,312	\$ 276,462	\$ 284,894
766,932	1,346,131	1,372,681	1,478,710	1,633,518	2,524,446	2,634,409
919,606	958,189	1,241,219	1,352,128	1,371,891	1,283,297	1,329,557
771,444	829,745	856,096	950,192	1,100,942	955,054	946,584
136,558	136,893	156,499	601,053	240,237	184,573	235,742
3,924,428	4,462,905	5,549,520	4,417,139	6,052,926	3,712,133	6,077,810
62,235	130,796	488,489	140,833	81,832	50,335	10,262
1,323,860	1,695,323	1,858,844	3,349,003	2,284,269	1,993,957	2,100,200
605,584	600,060	689,678	869,539	993,144	762,052	749,988
18,059,611	19,616,132	21,806,291	24,204,531	26,563,743	27,420,865	26,793,410
3,901,296	4,181,474	4,412,542	4,952,927	5,242,369	5,614,849	5,246,381
21,574,341	22,783,975	26,356,838	28,720,596	28,078,228	27,611,356	28,696,655
7,022,658	7,838,117	8,553,343	9,655,954	9,945,193	9,951,749	9,487,413
—	—	—	—	—	250,616	239,051
764,615	859,703	982,923	1,294,587	2,475,564	1,830,280	3,580,718
453,030	450,213	1,840,129	4,655,826	3,028,703	4,446,940	3,782,731
3,892,036	4,151,197	3,677,687	4,385,429	5,528,996	2,784,970	2,664,766
1,979,211	1,988,176	2,072,960	2,270,649	2,432,942	2,067,815	2,103,756
—	—	—	—	96,000	—	48,000
1,373,823	891,070	580,307	635,475	476,170	526,863	777,833
(162,630)	(461,310)	(628,506)	(1,943,208)	(681,856)	2,365,728	363,473
(125,678)	(144,041)	(170,594)	(197,343)	(251,575)	(288,871)	(326,928)
(48,963)	(32,791)	(37,423)	(36,610)	(47,862)	(50,313)	(59,081)
\$ 67,403,687	\$ 72,501,771	\$ 81,891,846	\$ 92,019,780	\$ 96,910,686	\$ 96,275,156	\$ 97,767,624
\$ 20,199,031	\$ 21,092,849	\$ 22,864,874	\$ 24,850,286	\$ 27,994,343	\$ 26,241,065	\$ 28,208,541
46,666,925	50,734,442	58,369,828	66,087,018	67,993,721	69,043,191	68,086,507
537,731	674,480	657,144	1,082,476	922,622	990,900	1,472,576
\$ 67,403,687	\$ 72,501,771	\$ 81,891,846	\$ 92,019,780	\$ 96,910,686	\$ 96,275,156	\$ 97,767,624

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

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	<u>1995</u>	<u>1996</u>	<u>1997</u>
REVENUES	\$ 56,406,139	\$ 60,785,740	\$ 64,524,701
EXPENDITURES			
State Operations	16,403,401	17,341,251	17,924,850
Local Assistance	37,680,952	39,973,317	44,686,447
Capital Outlay	786,181	526,499	463,009
Total Expenditures	54,870,534	57,841,067	63,074,306
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	13,985,890	16,283,326	12,187,685
Transfers to Other Funds	(15,273,683)	(17,736,291)	(13,744,595)
Revenues Collected for Other Funds	40,869,602	44,737,950	47,875,659
Disbursements of Revenues Collected for Other Funds	(40,869,602)	(44,737,950)	(47,875,659)
Local Sales Taxes Collected	5,900,475	5,785,396	6,299,025
Distributions of Local Sales Taxes	(5,978,407)	(5,785,396)	(6,299,025)
Other Additions	7,392,037	7,662,500	7,891,815
Other Deductions	(7,014,967)	(7,592,631)	(7,775,029)
Total Other Financing Sources (Uses)	(988,655)	(1,383,096)	(1,440,124)
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	546,950	1,561,577	10,271
FUND BALANCES			
Fund Balances, July 1	2,238,983	2,687,735	4,588,172
Restatements			
Prior Year Revenue, Accrual Adjustments	(416,919)	64,682	(53,888)
Prior Year Expenditure, Accrual Adjustments	579,911	274,178	205,193
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)	(261,190)	—	—
Fund Balances, July 1, Restated	2,140,785	3,026,595	4,739,477
Reserved for Encumbrances	1,614,825	1,622,513	1,813,126
Reserved for Unencumbered Balances of Continuing Appropriations	2,115,094	2,496,174	2,195,939
Other Reserves	1,710,691	1,609,698	1,475,510
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties	1,077,712	1,263,614	1,275,357
Unreserved-Undesignated, Available for Appropriation	(3,830,587)	(2,403,827)	(2,010,184)
Total Fund Balances, June 30	\$ 2,687,735	\$ 4,588,172	\$ 4,749,748

* Beginning fund balances restated due to fund reclassifications.

<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
\$ 71,042,287	\$ 76,231,351	\$ 89,727,786	\$ 97,037,776	\$ 83,730,975	\$ 88,519,283	\$ 95,542,269
20,199,031	21,092,849	22,864,874	24,850,286	27,994,343	26,241,065	28,208,541
46,666,925	50,734,442	58,369,828	66,087,018	67,993,721	69,043,191	68,086,507
537,731	674,480	657,144	1,082,476	922,622	990,900	1,472,576
<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>	<u>96,275,156</u>	<u>97,767,624</u>
12,476,863	14,608,523	15,442,823	22,849,088	18,809,024	19,769,314	29,988,350
(14,187,228)	(16,415,989)	(17,332,771)	(24,699,894)	(19,865,196)	(21,687,939)	(20,962,848)
53,784,704	58,154,931	70,013,321	75,655,516	62,657,197	64,886,345	70,236,744
(53,784,704)	(58,154,931)	(70,013,321)	(75,655,516)	(62,657,197)	(64,886,345)	(70,236,744)
6,812,306	7,107,827	8,004,810	8,655,568	8,298,836	8,479,376	9,015,857
(6,812,306)	(7,107,827)	(8,004,810)	(8,655,568)	(8,298,836)	(8,479,376)	(9,015,857)
8,859,468	10,106,013	10,169,775	12,237,391	12,745,839	13,893,949	15,908,140
(8,508,588)	(9,591,272)	(9,849,409)	(11,927,887)	(11,844,308)	(13,780,709)	(16,827,238)
<u>(1,359,485)</u>	<u>(1,292,725)</u>	<u>(1,569,582)</u>	<u>(1,541,302)</u>	<u>(154,641)</u>	<u>(1,805,385)</u>	<u>8,106,404</u>
<u>2,279,115</u>	<u>2,436,855</u>	<u>6,266,358</u>	<u>3,476,694</u>	<u>(13,334,352)</u>	<u>9,561,258</u>	<u>5,881,049</u>
4,749,748	7,414,941	9,941,163 *	16,097,893	19,380,509 *	6,983,572 *	(1,704,035) *
(309,703)	(220,988)	(401,868)	(198,580)	(1,314,948)	372,512	5,284,071
663,739	310,355	306,280	4,502	2,160,519	503,099	709,156
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>5,103,784</u>	<u>7,504,308</u>	<u>9,845,575</u>	<u>15,903,815</u>	<u>20,226,080</u>	<u>7,859,183</u>	<u>4,289,192</u>
1,974,668	2,437,066	3,065,571	5,008,710	5,690,554	3,324,830	2,961,372
2,334,051	3,125,004	3,655,798	3,711,015	4,646,248	4,271,758	3,805,935
1,278,315	1,009,691	727,178	349,734	—	—	—
2,346,770	3,411,038	6,093,318	8,599,965	2,562,453	2,574,130	5,139,161
(550,905)	(41,636)	2,570,068	1,711,085	(6,007,527)	(11,872,793)	(1,736,227)
<u>\$ 7,382,899</u>	<u>\$ 9,941,163</u>	<u>\$ 16,111,933</u>	<u>\$ 19,380,509</u>	<u>\$ 6,891,728</u>	<u>\$ (1,702,075)</u>	<u>\$ 10,170,241</u>

Governmental Cost Funds Detailed Statement of Revenues

Year Ended June 30, 2004

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 166,107	\$ —	\$ 166,107
Excise Tax on Distilled Spirits	146,719	—	146,719
Corporation (Income) Taxes	7,019,216	9	7,019,225
Cigarette Tax	117,137	964,450	1,081,587
Horse Racing Revenues	2,430	38,337	40,767
Inheritance Tax	1,005	—	1,005
Estate Tax	396,843	1	396,844
Gift Tax	—	—	—
Insurance Gross Premiums Tax	2,114,979	—	2,114,979
Trailer Coach License (In-Lieu) Fees	18,678	2,388	21,066
Motor Vehicle License (In-Lieu) Fees	—	2,063,047	2,063,047
Motor Vehicle Fuel Tax – Gasoline	—	2,824,076	2,824,076
Motor Vehicle Fuel Tax – Diesel	—	500,807	500,807
Motor Vehicle Registration and Other Fees	—	2,342,670	2,342,670
Personal Income Tax	36,398,982	4,330	36,403,312
Retail Sales and Use Taxes	23,847,329	2,659,024	26,506,353
Retail Sales and Use Taxes – Realignment	—	2,442,269	2,442,269
TOTAL MAJOR TAXES AND LICENSES	70,229,425	13,841,408	84,070,833
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utility Commission Fees	—	124,003	124,003
Liquor License Fees	2,267	41,574	43,841
Genetic Disease Counseling	—	64,684	64,684
Energy Resources Surcharge	6,637	464,642	471,279
Other Regulatory Taxes	56,352	80,268	136,620
General Fish and Game Licenses, Tags, and Permits	—	83,013	83,013
Other Regulatory Licenses and Permits	—	1,853,939	1,853,939
Teacher Credential Fees	—	24,503	24,503
Insurance Company Fees and Penalties	—	54,158	54,158
Division of Real Estate License Fees	—	41,983	41,983
Beverage Container Redemption Fees	—	729,592	729,592
Hazardous Waste Control Fees	—	62,166	62,166
Insurance Department Fees and Assessments	—	129,690	129,690
Universal Telephone Service Tax	—	—	—
Other	2,797	191,373	194,170
Total Regulatory Taxes and Licenses	68,053	3,945,588	4,013,641

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	29,181	29,181
Penalties on Traffic Violations	—	85,262	85,262
Penalties on Felony Convictions	—	56,942	56,942
Fingerprint Identification Card Fees	—	53,644	53,644
Trial Court Funding Revenues	—	—	—
Other	368,884	496,958	865,842
Total Revenue From Local Agencies	368,884	721,987	1,090,871
Services to the Public			
Pay Patients Board Charges	17,456	—	17,456
State Beach and Park Service Fees	—	60,514	60,514
Emergency Telephone Users Surcharge	—	136,124	136,124
Receipts From Health Care Deposit Fund	8,000	—	8,000
California State University Fees	—	1,013,022	1,013,022
General Fees – Secretary of State	16	25,611	25,627
Personalized License Plates	1	42,241	42,242
Other	9,568	269,994	279,562
Total Services to the Public	35,041	1,547,506	1,582,547
Use of Property and Money			
Income From Pooled Money Investments	123,312	112	123,424
Income From Surplus Money Investments	5,919	89,162	95,081
Federal Lands Royalties	—	13,221	13,221
Rentals of State Property	8,272	38,581	46,853
State Lands Royalties	113,762	7,900	121,662
Other	33,170	53,762	86,932
Total Use of Property and Money	284,435	202,738	487,173
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	73,738	73,738
Sale of Fixed Assets	93,620	725	94,345
Revenue – Abandoned Property	701,879	7,149	709,028
Miscellaneous Revenue	2,324,667	155,094	2,479,761
Penalties and Interest on Personal Income Tax	—	13,152	13,152
Uninsured Motorist Fees	2,481	598	3,079
Other Revenue – Cost Recoveries	44	28,690	28,734
Penalty Assessments	26,940	850,499	877,439
Other	14,377	3,551	17,928
Total Miscellaneous	3,164,008	1,133,196	4,297,204
TOTAL MINOR REVENUES	3,920,421	7,551,015	11,471,436
TOTAL REVENUES	\$ 74,149,846	\$ 21,392,423	\$ 95,542,269

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2004
(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	\$ 87,293	\$ 280	\$ 87,573	\$ 87,573	\$ —	\$ —
Assembly	118,455	(912)	117,543	117,543	—	—
Total Legislature	205,748	(632)	205,116	205,116	—	—
Legislative Counsel Bureau	79,778	—	79,778	79,778	—	—
Total Legislative	285,526	(632)	284,894	284,894	—	—
Judicial						
Judiciary	300,925	14,277	315,202	304,265	13,579	(2,642)
Commission on Judicial Performance	3,616	—	3,616	3,616	—	—
Contributions to Judges' Retirement Fund	124,326	—	124,326	1,715	122,611	—
State Trial Court Funding	1,083,257	1,108,008	2,191,265	(1,018,832)	3,210,097	—
Total Judicial	1,512,124	1,122,285	2,634,409	(709,236)	3,346,287	(2,642)
Executive/Governor						
Governor's Office	6,210	—	6,210	6,210	—	—
Secretary for State and Consumer Services	746	—	746	746	—	—
Secretary for Business, Transportation, and Housing	440	1,372	1,812	1,812	—	—
Secretary of California Health and Human Services Agency	1,796	—	1,796	1,796	—	—
Secretary for Resources	—	2,302	2,302	2,302	—	—
Secretary for Youth and Adult Correctional Agency	869	—	869	869	—	—
Office of the Inspector General	4,698	—	4,698	4,698	—	—
Office of the Inspector General for Veterans Affairs	167	—	167	167	—	—
Secretary for Environmental Protection	1,325	2,804	4,129	4,129	—	—
Secretary for Labor and Workforce Development Agency	(7)	—	(7)	(7)	—	—
Office of Planning and Research	5,879	505	6,384	6,384	—	—
Office of Emergency Services	108,133	14,999	123,132	38,652	84,236	244
Total Executive/Governor	130,256	21,982	152,238	67,758	84,236	244
Executive/Constitutional Offices						
Office of the Lieutenant Governor	2,458	—	2,458	2,458	—	—
Department of Justice	308,914	138,089	447,003	440,515	6,488	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
State Controller	70,141	4,936	75,077	75,030	47	—	
Department of Insurance	—	167,675	167,675	133,491	34,184	—	
California Gambling Control Commission	—	79,247	79,247	55,732	23,515	—	
State Board of Equalization	194,852	117,429	312,281	312,261	—	20	
Secretary of State	43,407	36,661	80,068	80,066	2	—	
State Treasurer	4,638	2,186	6,824	6,824	—	—	
Scholarshare Investment Board	1,053	—	1,053	1,053	—	—	
California Debt and Investment Advisory Commission	—	1,648	1,648	1,648	—	—	
California Debt Limit Allocation Committee	—	999	999	999	—	—	
California Industrial Development Financing Advisory Commission	—	314	314	314	—	—	
California Tax Credit Allocation Committee	—	2,672	2,672	2,486	186	—	
Total Executive/Constitutional Offices	625,463	551,856	1,177,319	1,112,877	64,422	20	
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	2,553,369	1,695,491	4,248,860	756,293	3,494,945	(2,378)	
STATE AND CONSUMER SERVICES							
California Science Center	10,843	2,971	13,814	13,814	—	—	
California African-American Museum	1,910	—	1,910	1,910	—	—	
California Board of Accountancy	—	7,798	7,798	7,798	—	—	
California Board of Architectural Examiners	—	3,088	3,088	3,088	—	—	
State Board of Barbering and Cosmetology	—	11,509	11,509	11,509	—	—	
Board of Behavioral Sciences	—	4,211	4,211	4,211	—	—	
Board of Dentistry	—	9,082	9,082	9,082	—	—	
Board of Geologists and Geophysicists	—	708	708	708	—	—	
State Board of Guide Dogs for the Blind	—	115	115	115	—	—	
Board of Medical Quality Assurance of the State of California	—	37,593	37,593	37,593	—	—	
Acupuncture Board	—	2,040	2,040	2,040	—	—	
Physical Therapy Board of California	—	2,115	2,115	2,115	—	—	
Physician Assistant Examining Committee	—	790	790	790	—	—	
Board of Podiatry Medicine	—	786	786	786	—	—	
Board of Psychology	—	2,246	2,246	2,246	—	—	
Respiratory Care Board of California	—	1,985	1,985	1,985	—	—	
Speech-Language Pathology and Audiology Examining Committee	—	488	488	488	—	—	
California Board of Occupational Therapy	—	542	542	542	—	—	
State Board of Optometry	—	1,000	1,000	1,000	—	—	
Osteopathic Medical Board of California	—	679	679	679	—	—	
California State Board of Pharmacy	—	6,564	6,564	6,564	—	—	

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2004
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Board of Registration for Professional Engineers and Land Surveyors	—	6,969	6,969	6,969	—	—
Board of Registered Nursing	—	16,299	16,299	16,299	—	—
Court Reporters Board of California	—	787	787	787	—	—
Structural Pest Control Board	—	2,825	2,825	2,825	—	—
Veterinary Medicine	—	1,681	1,681	1,681	—	—
Board of Vocational Nurse and Psychiatric Technician Program	—	5,289	5,289	5,289	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	482	129,445	129,927	129,927	—	—
State Athletic Commission	628	70	698	698	—	—
Contractors' State License Board	—	45,281	45,281	45,281	—	—
Department of Fair Employment and Housing	13,333	—	13,333	13,333	—	—
Fair Employment and Housing Commission	1,089	—	1,089	1,089	—	—
Franchise Tax Board	424,157	12,175	436,332	436,190	—	142
Department of General Services – Headquarters	2,500	170,648	173,148	70,682	102,466	—
State Personnel Board	3,863	—	3,863	3,862	1	—
TOTAL STATE AND CONSUMER SERVICES	458,805	487,779	946,584	843,975	102,467	142
BUSINESS, TRANSPORTATION, AND HOUSING						
Business and Housing						
Department of Alcoholic Beverage Control	—	39,197	39,197	37,697	1,500	—
Alcoholic Beverage Control Appeals Board	—	813	813	813	—	—
Department of Financial Institutions	—	20,367	20,367	20,367	—	—
Department of Corporations	—	26,076	26,076	26,076	—	—
Department of Housing and Community Development	10,104	69,879	79,983	24,548	55,435	—
Office of Real Estate Appraisers	—	3,042	3,042	3,042	—	—
Department of Real Estate	—	31,263	31,263	31,263	—	—
Department of Managed Health Care	—	35,001	35,001	35,001	—	—
Total Business and Housing	10,104	225,638	235,742	178,807	56,935	—
Transportation						
California Transportation Commission	—	2,189	2,189	2,189	—	—
Special Transportation Program	—	104,606	104,606	—	104,606	—
Department of Transportation	289,000	3,798,234	4,087,234	2,148,659	570,663	1,367,912
High-Speed Rail Authority	—	2,560	2,560	2,560	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Department of the California Highway Patrol	—	1,169,908	1,169,908	1,169,900	—	—	8
Department of Motor Vehicles	492	710,502	710,994	698,480	—	—	12,514
Total Transportation	289,492	5,788,318	6,077,810	4,022,107	675,269	1,380,434	
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING	299,596	6,013,956	6,313,552	4,200,914	732,204	1,380,434	
TECHNOLOGY, TRADE, AND COMMERCE							
Technology, Trade, and Commerce Agency	9,729	533	10,262	10,035	227	—	—
TOTAL TECHNOLOGY, TRADE, AND COMMERCE	9,729	533	10,262	10,035	227	—	—
RESOURCES							
Special Resources Programs	—	4,368	4,368	200	4,168	—	—
California Tahoe Conservancy	18	4,046	4,064	2,802	18	1,244	—
California Conservation Corps	35,884	24,889	60,773	60,292	—	481	—
Energy Resources Conservation and Development Commission	(4,253)	288,700	284,447	276,636	7,811	—	—
Colorado River Board of California	(81)	14	(67)	(67)	—	—	—
Department of Conservation	4,922	661,591	666,513	666,512	1	—	—
Department of Forestry and Fire Protection	457,869	60,509	518,378	517,774	—	604	—
State Lands Commission	8,095	8,827	16,922	16,822	—	100	—
Department of Fish and Game	36,247	125,262	161,509	160,473	1,204	(168)	—
Wildlife Conservation Board	8,037	(17,100)	(9,063)	1,292	—	(10,355)	—
Department of Boating and Waterways	—	4,999	4,999	—	4,999	—	—
California Coastal Commission	9,459	1,134	10,593	9,940	653	—	—
State Coastal Conservancy	—	1,052	1,052	—	—	1,052	—
Native American Heritage Commission	429	—	429	429	—	—	—
Department of Parks and Recreation	97,324	161,554	258,878	233,015	19,617	6,246	—
Santa Monica Mountains Conservancy	—	267	267	267	—	—	—
San Francisco Bay Conservation and Development Commission	3,030	—	3,030	3,030	—	—	—
San Gabriel & Lower LA Rivers & Mountains Conservancy	—	263	263	263	—	—	—
San Joaquin River Conservancy	—	193	193	193	—	—	—
Baldwin Hills Conservancy	—	245	245	245	—	—	—
Delta Protection Commission	—	134	134	134	—	—	—
San Diego River Conservancy	—	44	44	44	—	—	—
Coachella Valley Mountains Conservancy	—	230	230	230	—	—	—
Department of Water Resources	59,552	44,252	103,804	54,975	35,314	13,515	—
California Bay-Delta Authority	8,195	—	8,195	8,195	—	—	—
TOTAL RESOURCES	724,727	1,375,473	2,100,200	2,013,696	73,785	12,719	—
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY							
State Air Resources Board	4,412	114,665	119,077	108,440	10,637	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2004
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California Integrated Waste Management Board	—	110,471	110,471	79,346	31,125	—
Department of Pesticide Regulation	4,694	47,792	52,486	37,509	14,977	—
State Water Resources Control Board	34,321	311,854	346,175	338,808	7,367	—
Department of Toxic Substances Control	13,746	97,164	110,910	110,910	—	—
Office of Environmental Health Hazard Assessment	8,189	2,680	10,869	10,869	—	—
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	65,362	684,626	749,988	685,882	64,106	—
HEALTH AND HUMAN SERVICES						
Emergency Medical Services Authority	10,736	1,352	12,088	2,304	9,784	—
Office of Statewide Health Planning and Development	4,102	41,280	45,382	40,650	4,732	—
Department of Aging	34,542	1,571	36,113	3,257	32,856	—
Department of Alcohol and Drug Programs	233,182	2,800	235,982	11,368	224,614	—
Child Development Policy Advisory Committee	—	612,484	612,484	3,805	608,679	—
Department of Health Services	10,525,406	312,028	10,837,434	393,509	10,443,925	—
California Medical Assistance Commission	1,034	—	1,034	1,034	—	—
Managed Risk Medical Insurance Board	285,012	125,894	410,906	3,446	407,460	—
Department of Developmental Services						
Department of Developmental Services – Headquarters	1,613,224	1,431	1,614,655	35,838	1,583,244	(4,427)
Agnews State Hospital	42,098	—	42,098	42,098	—	—
Fairview State Hospital	69,191	—	69,191	69,191	—	—
Frank D. Lanterman State Hospital	55,963	—	55,963	55,963	—	—
Porterville State Hospital	68,655	—	68,655	68,655	—	—
Sonoma State Hospital	78,898	—	78,898	78,898	—	—
Northern California Facility – Yuba City	10,597	—	10,597	10,597	—	—
Southern California Facility – Cathedral City	11,994	—	11,994	11,994	—	—
Department of Developmental Services – Unallocated	—	—	—	—	—	—
Total Department of Developmental Services	1,950,620	1,431	1,952,051	373,234	1,583,244	(4,427)
Department of Mental Health						
Department of Mental Health – Headquarters	361,647	1,489	363,136	55,846	307,290	—
Atascadero State Hospital	158,057	—	158,057	158,057	—	—
Metropolitan State Hospital	79,830	—	79,830	79,830	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Napa State Hospital	131,790	—	131,790	131,465	—	325	
Patton State Hospital	160,717	—	160,717	160,717	—	—	
Coalinga Secure Treatment Facility	2,154	—	2,154	2,154	—	—	
Total Department of Mental Health	894,195	1,489	895,684	588,069	307,290	325	
Department of Community Services and Development	(462)	—	(462)	90	(552)	—	
Department of Rehabilitation	144,047	—	144,047	45,626	98,421	—	
Department of Child Support Services	463,021	—	463,021	30,375	432,646	—	
Department of Social Services	8,219,848	4,995	8,224,843	91,098	8,133,745	—	
State-Local Realignment	—	2,922,803	2,922,803	—	2,922,803	—	
TOTAL HEALTH AND HUMAN SERVICES	22,765,283	4,028,127	26,793,410	1,587,865	25,209,647	(4,102)	
YOUTH AND ADULT CORRECTIONAL AGENCY							
Corrections – Corcoran Region	478,052	—	478,052	478,052	—	—	
Corrections – El Centro Region	357,952	—	357,952	357,952	—	—	
Corrections – Bakersfield Region	470,598	—	470,598	470,598	—	—	
Corrections – Sacramento Region	397,058	—	397,058	397,058	—	—	
Corrections – North Coast Region	503,988	—	503,988	503,988	—	—	
Corrections – Central Coast Region	618,748	—	618,748	618,748	—	—	
Corrections – Southern California Region	436,217	—	436,217	436,217	—	—	
Corrections – Central Valley Region	273,562	—	273,562	273,562	—	—	
Department of Corrections – Headquarters	1,295,632	—	1,295,632	1,246,154	47,145	2,333	
Board of Corrections	21,018	2,241	23,259	5,889	17,370	—	
Board of Prison Terms	24,886	—	24,886	24,886	—	—	
Youthful Offender Parole Board	1,585	—	1,585	1,585	—	—	
Department of Youth Authority – Headquarters Region	48,356	—	48,356	44,974	803	2,579	
Department of Youth Authority – Headquarters	1,716	—	1,716	57	52	1,607	
Northern California Youth Correctional Center	171,012	—	171,012	171,012	—	—	
Northern Youth Correctional Reception Center and Clinic	—	—	—	—	—	—	
Preston Youth Correctional Facility	—	—	—	—	—	—	
Northern Youth Conservation Camps	—	—	—	—	—	—	
Southern Youth Correctional Reception Center and Clinic	142,737	—	142,737	142,737	—	—	
Federal Immigration Funding – Incarceration	1,023	—	1,023	1,023	—	—	
TOTAL YOUTH AND ADULT CORRECTIONAL AGENCY .	5,244,140	2,241	5,246,381	5,174,492	65,370	6,519	
EDUCATION							
K-12 Education							
Department of Education – Headquarters	27,955,140	28,817	27,983,957	41,148	27,942,809	—	
California School for the Blind	10,537	—	10,537	10,537	—	—	

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2004
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
California School for the Deaf – Fremont	28,152	—	28,152	28,152	—	—	—
California School for the Deaf – Riverside	24,339	—	24,339	24,339	—	—	—
Diagnostic Centers	10,242	—	10,242	10,242	—	—	—
California State Library	48,944	433	49,377	12,334	37,043	—	—
Education Audit Appeals Panel	587	—	587	587	—	—	—
California State Summer School for the Arts	751	—	751	751	—	—	—
Contributions to Teachers' Retirement Fund	509,763	—	509,763	—	509,763	—	—
School Facilities Aid Program	13,535	(635)	12,900	18	12,882	—	—
Commission on Teacher Credentialing	39,826	26,224	66,050	26,224	39,826	—	—
Total K-12 Education	28,641,816	54,839	28,696,655	154,332	28,542,323	—	—
Higher Education							
Board of Governors of the California Community Colleges	2,281,118	1,491	2,282,609	8,648	2,273,961	—	—
California Postsecondary Education Commission	1,972	—	1,972	1,972	—	—	—
University of California	2,857,069	40,027	2,897,096	2,908,096	—	(11,000)	—
Hastings College of Law	10,233	—	10,233	10,233	—	—	—
Trustees of the California State University – Fiscal Management	202,641	1,073	203,714	203,714	—	—	—
California State College, Bakersfield	55,381	16,729	72,110	72,110	—	—	—
California State College, San Bernardino	92,922	41,880	134,802	134,802	—	—	—
California State College, Stanislaus	53,525	18,989	72,514	72,514	—	—	—
California State University, Chico	107,883	39,754	147,637	153,162	—	(5,525)	—
California State University, Dominguez Hills	67,930	29,006	96,936	96,936	—	—	—
California State University, Fresno	133,841	46,574	180,415	180,415	—	—	—
California State University, Fullerton	154,150	81,170	235,320	235,320	—	—	—
California State University, Hayward	85,557	40,285	125,842	125,842	—	—	—
California State University, Humboldt	67,564	20,087	87,651	87,651	—	—	—
California State University, Long Beach	182,431	88,881	271,312	271,312	—	—	—
California State University, Los Angeles	117,587	55,555	173,142	173,142	—	—	—
California State University, Maritime Academy	16,724	2,528	19,252	19,252	—	—	—
California State University, Monterey Bay	44,203	9,202	53,405	53,405	—	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
California State University, Northridge	174,258	76,441	250,699	250,699	—	—	—
California State Polytechnic University, Pomona	134,139	51,210	185,349	185,349	—	—	—
California State University, Sacramento	149,767	60,434	210,201	210,201	—	—	—
California State University, San Diego	197,408	86,639	284,047	284,047	—	—	—
California State University, San Francisco	146,938	80,080	227,018	227,018	—	—	—
California State University, San Jose	157,105	68,162	225,267	225,267	—	—	—
California State Polytechnic University, San Luis Obispo	130,817	56,529	187,346	187,346	—	—	—
California State University, Sonoma	54,916	19,626	74,542	74,542	—	—	—
California State University, San Marcos	54,718	16,901	71,619	71,619	—	—	—
California State University, Channel Islands	29,304	4,001	33,305	33,305	—	—	—
Student Aid Commission	672,058	—	672,058	64	671,994	—	—
Total Higher Education	8,434,159	1,053,254	9,487,413	6,557,983	2,945,955	(16,525)	(16,525)
TOTAL EDUCATION	37,075,975	1,108,093	38,184,068	6,712,315	31,488,278	(16,525)	(16,525)
LABOR AND WORKFORCE DEVELOPMENT							
Employment Development Department	18,795	17,557	36,352	36,352	—	—	—
Agricultural Labor Relations	4,650	—	4,650	4,650	—	—	—
Department of Industrial Relations	90,039	108,010	198,049	198,049	—	—	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	113,484	125,567	239,051	239,051	—	—	—
GENERAL GOVERNMENT							
General Administration							
Office of Criminal Justice Planning	27,503	8,974	36,477	5,832	30,645	—	—
Commission on Peace Officer Standards and Training	—	46,531	46,531	31,425	15,106	—	—
State Public Defender	11,175	—	11,175	11,175	—	—	—
Payment to Counties for Costs of Homicide Trials	1,484	—	1,484	—	1,484	—	—
California Arts Council	903	842	1,745	1,959	(214)	—	—
Public Employment Relations Board	4,420	—	4,420	4,420	—	—	—
Department of Personnel Administration	43,353	5,389	48,742	48,742	—	—	—
California Citizen Compensation Committee	7	—	7	7	—	—	—
Board of Chiropractic Examiners	—	2,151	2,151	2,151	—	—	—
Board of Pilot Commissioners for Bays of San Francisco, San Pablo and Suisun	—	1,178	1,178	1,178	—	—	—
California Horse Racing Board	—	8,061	8,061	8,061	—	—	—
Department of Food and Agriculture	83,239	121,366	204,605	139,787	64,818	—	—
Fair Political Practices Commission	6,461	—	6,461	6,461	—	—	—
Public Utilities Commission	(792)	1,085,224	1,084,432	1,084,432	—	—	—

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2004
(Amounts in thousands)

	Classification by Fund Type			Total Expenditures	Classification by Character		
	General Fund	Special Funds			State Operations	Local Assistance	Capital Outlay
Seismic Safety Commission	—	874	—	874	874	—	—
California Victim Compensation and Government Claims Board	783	109,973	—	110,756	110,756	—	—
Electricity Oversight Board	—	2,539	—	2,539	—	—	—
Milton Marks Commission on California State Government Organization and Economy	789	—	—	789	789	—	—
Commission on the Status of Women	407	—	—	407	407	—	—
California Law Revision Commission	508	—	—	508	508	—	—
Commission on Uniform State Laws	97	—	—	97	97	—	—
Bureau of State Audits	11,488	(224)	—	11,264	11,264	—	—
Department of Finance	29,788	—	—	29,788	29,788	—	—
Commission on State Mandates	1,210	—	—	1,210	1,210	—	—
Office of Administrative Law	1,906	—	—	1,906	1,906	—	—
Military Department	49,456	29	—	49,485	35,193	—	14,292
Department of Veterans Affairs Veterans Home of California – Headquarters	4,760	495	—	5,255	2,435	2,820	—
Veterans Home of California – Yountville	38,836	—	—	38,836	38,267	—	569
Veterans Home of California – Barstow	12,273	—	—	12,273	12,273	—	—
Veterans Home of California – Chula Vista	12,335	—	—	12,335	12,335	—	—
Total Department of Veterans Affairs	68,204	495	—	68,699	65,310	2,820	569
Total General Administration	342,389	1,393,402	—	1,735,791	1,606,271	114,659	14,861
Tax Relief General Tax Relief	3,782,731	—	—	3,782,731	—	3,782,731	—
Total Tax Relief	3,782,731	—	—	3,782,731	—	3,782,731	—
Local Government Aid (Subventions) Local Government Financing, Proposition 13 Fiscal Relief	260,086	—	—	260,086	—	260,086	—
Shared Revenues Apportionment of Off-Highway License Fees	—	1,922	—	1,922	—	1,922	—
Apportionment of Motor Vehicle License Fees (In-Lieu)	(4)	1,253,741	—	1,253,737	—	1,253,737	—
Apportionment of Tideland Revenues	279	—	—	279	—	279	—
Apportionment of Motor Vehicle Fuel Tax (HUT)	—	1,140,647	—	1,140,647	20,864	1,119,783	—
Apportionment of Geothermal Resources	—	8,095	—	8,095	8,095	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Total Shared Revenues	275	2,404,405	2,404,680	28,959	2,375,721	—	
Total Local Government Aid (Subventions)	260,361	2,404,405	2,664,766	28,959	2,635,807	—	
Debt Service							
Payment of Interest on Pooled Money Investment Loans	1,964	—	1,964	1,964	—	—	
General Obligation Bonds and Commercial Paper	1,859,167	—	1,859,167	1,859,167	—	—	
Payment of Interest on General Fund Loans	236,690	—	236,690	236,690	—	—	
Interest Payments to Federal Governments	5,721	214	5,935	5,935	—	—	
Total Debt Service	2,103,542	214	2,103,756	2,103,756	—	—	
Statewide Expenditure and Savings							
Health and Dental Benefits for Annuitants	694,578	—	694,578	694,578	—	—	
Board of Control Equity Claims	3,188	169	3,357	3,357	—	—	
Judgments, Settlements, and Tort Liability Claims	8,185	11,148	19,333	19,333	—	—	
Unallocated Capital Outlay	1,000	—	1,000	—	—	1,000	
General Fund Deficit Recovery Payments	2,012,000	—	2,012,000	2,012,000	—	—	
Reserve for Encumbrance	395,921	(32,448)	363,473	4,261	279,306	79,906	
Brown vs. US Dept. of Health and Human Services	48,000	—	48,000	48,000	—	—	
Statewide General Administration Expenditures (Pro Rata)	(337,525)	10,597	(326,928)	(331,686)	4,758	—	
Miscellaneous	(108,032)	524	(107,508)	(145,725)	38,217	—	
General Fund Credits From Federal Funds	(59,081)	—	(59,081)	(59,081)	—	—	
Total Statewide Expenditure and Savings	2,656,234	(10,010)	2,646,224	2,245,037	322,281	80,906	
TOTAL GENERAL GOVERNMENT	9,147,257	3,788,011	12,935,268	5,984,023	6,855,478	95,767	
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 78,457,727	\$ 19,309,897	\$ 97,767,624	\$ 28,208,541	\$ 68,086,507	\$ 1,472,576	

(Concluded)



Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2004
(Amounts in thousands)

	Bonds Outstanding June 30, 2003	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	\$ —	\$ 219,360
California Library Construction and Renovation	48,000	6,450
California Park and Recreational Facilities	131,490	—
California Parklands	29,565	—
California Safe Drinking Water	174,060	3,955
California Wildlife, Coastal, and Park Land Conservation	419,270	—
Class-Size Reduction Public Education Facilities	7,622,530	1,213,600
Clean Air and Transportation Improvement	1,254,655	170,215
Clean Water	94,550	—
Clean Water and Water Conservation	35,765	—
Clean Water and Water Reclamation	46,130	1,925
Community Parklands	42,180	—
County Correctional Facility Capital Expenditure	218,255	—
County Correctional Facility Capital Expenditure and Youth Facility	299,915	18,955
County Jail Capital Expenditure	109,875	—
Earthquake Safety and Public Building Rehabilitation	195,415	20,205
Fish and Wildlife Habitat Enhancement	26,115	3,000
Higher Education Facilities	1,323,450	80,810
Housing and Emergency Shelter Trust Fund	—	—
Housing and Homeless	6,440	395
Kindergarten-University Public Education Facilities	3,502,000	4,513,255
Lake Tahoe Acquisitions	27,995	—
New Prison Construction	897,505	66,780
Passenger Rail and Clean Air	582,880	57,030
Public Education Facilities	2,551,860	126,925
Safe, Clean, Reliable Water Supply	443,755	134,175
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	292,000	159,620
Safe Neighborhood Parks	658,560	285,435
School Building and Earthquake	30,655	—
School Facilities	3,477,605	259,085
Seismic Retrofit	1,585,080	128,135
Senior Center	7,500	—
State Beach, Park, Recreational, and Historical Facilities	495	—
State School Building Lease-Purchase	432,085	—
State, Urban, and Coastal Parks	14,655	—
Veterans' Home	—	—
Voting Modernization	—	—
Water Conservation	32,870	6,150
Water Conservation and Water Quality	70,210	—
Water Security, Clean Drinking Water, Coastal and Beach Protection	72,000	341,645
Total, Non-Self-Liquidating Bonds	26,757,370	7,817,105
SELF-LIQUIDATING BONDS		
California Water Resources Development	822,090	—
Economic Recovery	—	10,896,080
Hazardous Substance Cleanup	7,500	—
Veterans Farm and Home Building	1,979,685	—
Total, Self-Liquidating Bonds	2,809,275	10,896,080
400 Total, Bonded Debt	\$ 29,566,645	\$ 18,713,185

Interest	Redemption	Bonds Outstanding June 30, 2004	Authorized and Unissued	Commercial Paper Authorized
\$ 3,432	\$ —	\$ 219,360	\$ 1,030,130	\$ 1,350,510
2,745	3,440	51,010	300,695	47,350
8,349	18,000	113,490	1,100	—
1,836	6,175	23,390	—	—
10,152	16,370	161,645	4,500	5,100
24,339	33,920	385,350	7,330	—
391,128	396,075	8,440,055	—	440,975
68,183	73,030	1,351,840	40,925	193,205
5,921	11,260	83,290	—	—
2,320	8,535	27,230	—	—
2,487	2,080	45,975	—	—
2,709	4,735	37,445	—	—
13,914	23,800	194,455	—	—
17,178	22,550	296,320	—	—
7,544	26,075	83,800	—	—
10,047	10,870	204,750	—	59,450
1,719	4,030	25,085	—	—
75,213	111,065	1,293,195	10,440	10,410
—	—	—	1,120,000	980,000
380	435	6,400	—	—
152,229	—	8,015,255	3,668,000	13,666,745
1,815	4,405	23,590	—	—
54,716	130,410	833,875	—	18,385
32,599	54,085	585,825	—	—
129,541	108,745	2,570,040	8,700	76,420
21,758	13,420	564,510	—	402,765
16,389	7,050	444,570	873,800	640,002
34,329	15,375	928,620	528,805	625,015
1,680	1,335	29,320	—	—
190,038	297,845	3,438,846	—	29,559
77,375	51,350	1,661,865	—	209,645
505	2,500	5,000	—	—
23	495	—	—	—
29,193	77,935	354,150	—	—
815	2,025	12,630	—	—
—	—	—	5,000	45,000
—	—	—	45,000	155,000
1,848	1,810	37,210	5,234	6,266
4,118	4,690	65,520	27,600	—
2,646	—	413,645	2,107,900	918,455
1,401,213	1,545,920	33,028,556	9,785,159	19,880,257
35,267	44,480	777,610	167,600	—
—	—	10,896,080	4,103,920	—
439	2,500	5,000	—	—
112,156	546,495	1,433,190	605,585	—
147,862	593,475	13,111,880	4,877,105	—
\$ 1,549,075	\$ 2,139,395	\$ 46,140,436	\$ 14,662,264	\$ 19,880,257

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2004
(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2005	\$ 12,079	\$ 6,584	\$ 24,952	\$ 5,936
2006	12,196	5,584	22,386	5,590
2007	12,243	5,123	17,840	2,858
2008	13,613	5,194	16,980	2,723
2009	15,048	5,021	16,138	2,585
2010	15,093	5,588	12,281	2,450
2011	15,117	6,448	9,794	2,315
2012	17,017	5,423	7,235	1,168
2013	14,471	3,511	2,496	498
2014	14,517	2,225	1,971	480
2015	13,734	2,166	1,905	462
2016	13,126	2,109	1,839	444
2017	13,112	2,370	1,871	426
2018	13,084	2,286	1,800	408
2019	13,742	2,278	1,740	392
2020	15,162	2,546	1,671	376
2021	15,222	2,055	1,602	360
2022	15,229	1,513	1,338	344
2023	15,023	1,632	1,303	396
2024	13,379	1,222	911	55
2025	17,440	1,185	716	51
2026	15,913	1,168	512	—
2027	15,859	746	237	—
2028	15,795	604	226	—
2029	14,401	911	—	—
2030	17,982	265	—	—
2031	13,361	275	—	—
2032	15,934	475	—	—
2033	17,273	593	—	—
2034	11,037	—	—	—
TOTAL	437,202	77,100	149,744	30,317
Percent of Total Requirements	0.59%	0.10%	0.20%	0.04%
Total Interest Payments	217,842	26,090	36,254	6,927
Total Redemptions	\$ 219,360	\$ 51,010	\$ 113,490	\$ 23,390

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
\$ 24,870	\$ 53,607	\$ 657,895	\$ 135,933	\$ 16,032	\$ 8,804	\$ 4,560
21,263	51,624	644,526	131,600	15,498	5,655	4,443
19,797	49,589	672,981	131,750	13,596	2,903	4,447
18,562	47,409	679,433	123,162	12,728	2,776	4,171
18,011	45,905	674,723	120,668	12,342	2,649	4,391
18,008	42,279	672,714	116,393	10,175	2,076	3,923
16,499	37,295	599,850	121,833	7,630	1,978	4,133
12,479	33,369	597,155	151,592	5,244	1,364	3,590
7,597	21,980	571,348	102,543	1,973	721	3,386
7,332	17,510	555,521	71,211	1,907	697	3,745
7,141	16,965	523,654	71,403	1,840	673	2,897
6,908	16,407	492,529	72,091	1,774	650	2,803
6,675	16,340	500,872	71,480	1,707	632	3,190
7,071	16,293	495,106	76,234	1,641	609	3,068
7,135	15,687	488,514	76,119	1,575	585	3,012
6,787	15,075	483,636	86,968	1,508	538	3,238
5,629	14,460	478,822	66,491	1,443	516	2,789
5,403	13,020	516,572	59,079	1,372	493	3,575
6,322	12,503	527,112	64,479	1,301	471	2,231
4,248	9,160	519,093	55,879	265	448	892
3,227	6,499	580,264	50,172	103	301	857
3,154	5,417	546,895	53,416	—	174	978
1,044	3,573	511,670	37,919	—	122	646
928	1,393	548,887	35,789	—	117	540
1,078	1,555	495,613	29,877	—	113	952
609	512	616,741	27,302	—	—	472
61	510	340,422	16,624	—	—	—
129	512	222,821	13,679	—	—	—
168	513	99,796	13,006	—	—	—
—	—	43,993	3,710	—	—	—
238,135	566,961	15,359,158	2,188,402	111,654	36,065	72,929
0.32%	0.76%	20.61%	2.94%	0.15%	0.05%	0.10%
76,490	181,611	6,919,103	836,562	28,364	8,835	26,954
\$ 161,645	\$ 385,350	\$ 8,440,055	\$ 1,351,840	\$ 83,290	\$ 27,230	\$ 45,975

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2004
(Amounts in thousands)

	Community Parklands	County Correctional Facility Capital Expenditure	County Correctional Facility Capital Expenditure and Youth Facility	County Jail Capital Expenditure
2005	\$ 7,135	\$ 35,622	\$ 38,849	\$ 30,817
2006	6,824	34,091	36,276	21,631
2007	6,511	32,553	35,902	20,352
2008	6,213	31,013	33,469	14,272
2009	5,897	29,453	38,540	8,116
2010	5,325	25,669	38,218	2,215
2011	3,616	20,442	37,267	853
2012	2,567	13,061	25,613	—
2013	665	10,145	19,255	—
2014	517	3,247	11,488	—
2015	497	2,844	10,104	—
2016	478	2,732	11,944	—
2017	458	2,620	11,252	—
2018	439	2,508	10,834	—
2019	420	2,403	11,700	—
2020	403	2,208	14,273	—
2021	386	2,114	9,322	—
2022	369	2,021	9,965	—
2023	426	2,127	6,752	—
2024	—	—	3,991	—
2025	—	—	3,733	—
2026	—	—	2,564	—
2027	—	—	1,316	—
2028	—	—	1,564	—
2029	—	—	898	—
2030	—	—	890	—
2031	—	—	—	—
2032	—	—	—	—
2033	—	—	—	—
2034	—	—	—	—
TOTAL	49,146	256,873	425,979	98,256
Percent of Total Requirements	0.07%	0.34%	0.57%	0.13%
Total Interest Payments	11,701	62,418	129,659	14,456
Total Redemptions	\$ 37,445	\$ 194,455	\$ 296,320	\$ 83,800

* Includes estimated interest for \$1.4 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2004.

Non-Self-Liquidating

Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Housing and Homeless	Kindergarten- University Public Education Facilities *	Lake Tahoe Acquisitions	New Prison Construction
\$ 21,119	\$ 5,569	\$ 173,566	\$ 810	\$ 391,279	\$ 5,916	\$ 169,916
20,557	4,257	161,855	783	408,848	4,925	143,346
20,474	3,579	161,675	755	407,998	3,690	121,482
20,865	3,412	158,771	727	493,429	3,517	132,306
20,336	3,253	163,616	698	534,903	3,349	108,465
19,752	2,573	149,627	665	538,636	3,182	134,176
21,424	2,372	152,549	882	544,293	2,344	134,178
20,913	1,167	78,040	867	532,155	2,135	37,062
24,627	591	62,623	511	454,335	179	23,755
16,542	654	53,597	206	464,411	170	11,964
13,790	635	54,157	386	438,514	162	11,458
12,087	533	55,435	226	435,409	56	7,934
11,992	518	51,492	226	427,565	54	6,252
14,017	591	51,905	224	426,647	51	8,301
12,757	577	63,581	214	438,404	—	10,211
11,042	563	61,614	201	457,623	—	1,914
5,979	548	45,517	186	468,456	—	588
4,600	494	49,035	509	473,967	—	57
1,681	535	43,092	215	526,847	—	107
—	430	27,783	—	534,584	—	114
—	320	22,603	—	595,447	—	110
—	259	15,563	—	547,458	—	112
—	259	6,669	—	548,435	—	108
—	240	5,404	—	549,385	—	114
—	235	12,099	—	563,987	—	119
—	221	1,820	—	618,528	—	114
—	222	1,274	—	551,721	—	114
—	222	1,051	—	528,301	—	59
—	227	1,065	—	535,058	—	61
—	226	—	—	219,064	—	68
294,554	35,282	1,887,078	9,291	14,655,687	29,730	1,064,565
0.40%	0.05%	2.53%	0.01%	19.67%	0.04%	1.43%
89,804	10,197	593,883	2,891	6,640,432	6,140	230,690
\$ 204,750	\$ 25,085	\$ 1,293,195	\$ 6,400	\$ 8,015,255	\$ 23,590	\$ 833,875

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2004
(Amounts in thousands)

	Passenger Rail and Clean Air	Public Education Facilities	Safe, Clean, Reliable Water Supply	Safe Drinking Water, Watershed Protection, and Flood Protection
2005	\$ 82,225	\$ 233,897	\$ 42,558	\$ 26,523
2006	78,028	228,547	42,068	26,996
2007	84,963	223,613	42,232	28,497
2008	71,025	216,994	45,885	32,385
2009	67,568	207,565	45,549	33,862
2010	64,545	198,811	43,538	33,732
2011	88,800	229,420	41,037	33,744
2012	95,686	150,804	39,854	33,028
2013	47,909	179,380	38,376	31,124
2014	24,401	166,115	37,851	30,456
2015	16,745	167,550	34,864	29,079
2016	14,684	158,955	32,485	27,099
2017	10,302	161,200	30,570	26,672
2018	14,462	156,750	31,663	26,478
2019	9,328	151,808	31,924	26,438
2020	3,448	161,048	33,064	26,318
2021	1,427	160,865	32,760	26,624
2022	1,066	169,125	35,714	27,820
2023	1,067	160,270	36,951	30,261
2024	—	137,296	34,342	29,900
2025	—	134,928	36,554	32,262
2026	—	139,454	32,661	30,587
2027	—	154,977	35,192	31,080
2028	—	116,127	36,515	31,553
2029	—	79,659	32,473	28,620
2030	—	36,349	26,280	30,686
2031	—	10,864	21,781	27,601
2032	—	7,344	19,125	25,437
2033	—	4,824	14,427	18,452
2034	—	—	6,921	5,734
TOTAL	777,679	4,304,539	1,015,214	849,048
Percent of Total Requirements	1.04%	5.78%	1.36%	1.15%
Total Interest Payments	191,854	1,734,499	450,704	404,478
Total Redemptions	\$ 585,825	\$ 2,570,040	\$ 564,510	\$ 444,570

Non-Self-Liquidating

Safe Neighborhood Parks	School Building and Earthquake	School Facilities	Seismic Retrofit	Senior Center	State School Building Lease-Purchase	State, Urban, and Coastal Parks
\$ 59,231	\$ 2,925	\$ 425,804	\$ 133,334	\$ 2,825	\$ 95,233	\$ 1,890
58,755	2,830	391,725	130,598	2,648	86,527	1,816
60,662	2,740	380,361	132,356	—	71,788	1,503
71,663	2,670	391,886	137,594	—	60,554	1,443
72,169	2,601	396,193	134,585	—	57,265	1,385
69,644	2,531	449,012	125,823	—	35,843	1,312
64,027	2,462	383,413	126,691	—	18,807	1,248
65,393	2,392	241,842	105,376	—	8,242	794
62,933	2,322	184,613	113,067	—	—	618
63,018	2,252	169,530	110,730	—	—	599
59,038	2,182	193,044	108,722	—	—	581
53,629	2,112	167,676	101,735	—	—	562
53,831	2,037	169,357	98,104	—	—	548
55,097	1,967	157,717	99,985	—	—	529
55,365	1,897	174,627	98,061	—	—	510
56,313	1,827	164,395	100,486	—	—	492
56,121	1,757	125,391	107,304	—	—	473
59,297	1,687	185,551	98,595	—	—	455
61,426	1,616	140,609	111,798	—	—	490
62,033	1,544	57,697	97,582	—	—	342
65,572	1,473	31,651	113,404	—	—	156
61,160	1,401	12,630	91,625	—	—	150
62,828	—	11,928	99,237	—	—	88
64,424	—	12,111	100,199	—	—	84
57,289	—	19,354	82,345	—	—	131
60,404	—	6,000	63,646	—	—	—
55,135	—	2,601	39,243	—	—	—
51,902	—	2,631	31,664	—	—	—
39,229	—	2,764	10,045	—	—	—
14,483	—	190	4,505	—	—	—
1,752,071	47,225	5,052,303	2,908,439	5,473	434,259	18,199
2.35%	0.06%	6.78%	3.90%	0.01%	0.58%	0.02%
823,451	17,905	1,613,457	1,246,574	473	80,109	5,569
\$ 928,620	\$ 29,320	\$ 3,438,846	\$ 1,661,865	\$ 5,000	\$ 354,150	\$ 12,630

(Continued)

Bonded Debt Annual Redemption and Interest Requirement

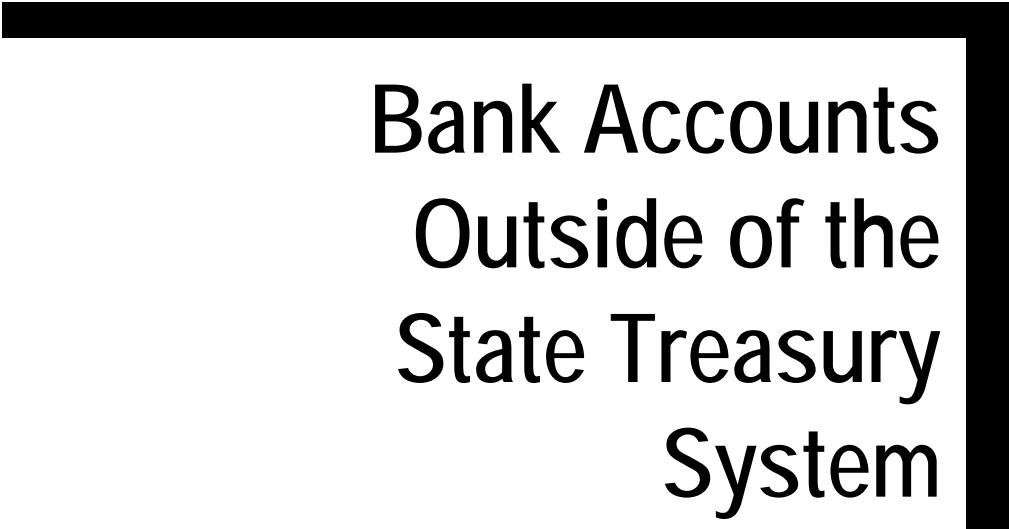
June 30, 2004
(Amounts in thousands)

	Non-Self Liquidating			
	Water Conservation	Water Conservation and Water Quality	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development
2005	\$ 3,462	\$ 8,374	\$ 24,349	\$ 79,629
2006	3,278	8,085	24,797	78,858
2007	4,005	7,793	24,956	78,160
2008	3,040	7,497	33,244	77,394
2009	3,166	7,194	33,148	77,501
2010	2,922	6,868	32,715	77,259
2011	2,941	6,538	32,754	76,436
2012	2,849	4,948	32,825	75,728
2013	2,725	3,714	26,456	74,463
2014	2,513	3,598	26,514	73,588
2015	2,486	3,378	23,423	66,973
2016	2,429	3,266	18,844	57,657
2017	2,362	3,154	18,718	52,406
2018	2,670	3,041	18,600	38,027
2019	3,065	3,045	21,016	28,389
2020	2,708	2,935	26,287	18,791
2021	1,998	2,845	26,319	9,122
2022	2,060	2,729	26,355	1,994
2023	2,519	2,886	26,571	95
2024	1,534	1,528	27,751	90
2025	1,205	1,341	27,727	36
2026	921	1,286	26,518	—
2027	794	1,231	26,498	—
2028	698	1,176	26,515	—
2029	798	822	26,423	—
2030	516	448	26,447	—
2031	265	140	26,448	—
2032	520	133	26,461	—
2033	662	—	25,840	—
2034	—	—	22,597	—
TOTAL	61,111	99,993	787,116	1,042,596
Percent of Total Requirements	0.08%	0.14%	1.06%	1.40%
Total Interest Payments	23,901	34,473	373,471	264,986
Total Redemptions	\$ 37,210	\$ 65,520	\$ 413,645	\$ 777,610

Self-Liquidating

	Economic Recovery	Hazardous Substance Cleanup	Veterans Farm and Home Building	Total
\$	259,734	\$ 2,736	\$ 283,558	\$ 3,600,137
	747,563	2,568	155,874	3,835,319
	754,859	—	152,623	3,799,209
	773,886	—	150,637	3,902,542
	810,726	—	139,652	3,924,236
	845,161	—	113,471	3,924,205
	861,732	—	75,254	3,788,416
	573,814	—	75,942	3,058,733
	874,306	—	65,739	3,034,955
	892,812	—	76,906	2,920,795
	911,758	—	95,205	2,890,415
	931,769	—	106,396	2,816,812
	830,947	—	113,415	2,704,727
	852,582	—	96,874	2,689,559
	791,631	—	96,980	2,645,130
	1,079,641	—	54,306	2,899,405
	838,922	—	54,198	2,568,611
	270,600	—	54,475	2,096,478
	42,758	—	35,116	1,868,988
	1,027,629	—	35,199	2,686,921
	—	—	36,263	1,765,600
	—	—	28,546	1,620,522
	—	—	29,295	1,581,751
	—	—	21,902	1,572,290
	—	—	26,697	1,476,449
	—	—	33,504	1,569,736
	—	—	29,813	1,138,475
	—	—	29,770	978,170
	—	—	29,743	813,746
	—	—	—	332,528
	14,972,830	5,304	2,297,353	74,504,860
	20.10%	0.01%	3.10%	100.00%
	4,076,750	304	864,163	28,364,424
\$	10,896,080	\$ 5,000	\$ 1,433,190	\$ 46,140,436

(Concluded)



Bank Accounts Outside of the State Treasury System

Bank Accounts Outside of the State Treasury System

June 30, 2004

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	\$ 18,106
Business, Technology and Transportation Agency	Various	Bond Trust Account	Receives revenues pledged to bonds	54,483,157
	SF/Oakland Bay Bridge Bond	Trust Account	SF/Oakland Bay Bridge bonding project reserve	2,951,162
	State of California Disaster Relief Program	Trust Account	Investment of the disaster relief program	1,332,741
	Small Business Loan Guarantee Program	Trust Account	Investment of the small guarantee program reserve bonds, holds debt service	27,034,996
Total, Business, Technology and Transportation Agency				85,802,056
California Housing Finance Agency	Cash in U.S. Bank Trust	Cash	As required by the indenture	1,680
	Cash in Bank of America	Cash	As required by the indenture	53,997,233
	Commercial Paper—Financing Adjustment Factor Escrow	Short-term Investment	As required by the agreement	7,016,000
	Investment—Bond Reserve	Investment Agreement	As required by the indenture	93,888,665
	Investment—Bond Reserve	Federal Home Loan Mortgage Corporation	As required by the indenture	780,000
	Investment—Bond Reserve	Federal National Mortgage Association	As required by the indenture	3,369,891
	Investment—Bond Reserve	Government National Mortgage Association	As required by the indenture	23,731,790
	Investment—Bond/Revenue	Investment Agreement	To pay debt service/expenses	1,431,507,165

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
	Investment—at cost	Money Market	As required by the indenture	33,658,899
	Investment—Debt Service Reserve	Government National Mortgage Association	As required by the indenture	3,200,444
	Investment—Debt Service Reserve	Investment Agreement	As required by the indenture	12,803,988
	Investment—Escrow	Investment Agreement	Redemption of bonds	21,555,000
	Investment—Loan Reserve	Investment Agreement	As required by the indenture	1,245,470
	Investment—Program/ Acquisition	Investment Agreement	Purchase of mortgage loans	210,612,580
	Investment—Program	Investment Agreement	Purchase of mortgage loans	325,331,460
	Investment—Program	Mortgage Backed Security	Purchase of mortgage loans	33,445,456
	Investment—Redemption	Investment Agreement	Purchase or redemption of bonds	82,956
Total, California Housing Finance Agency				<u>2,256,228,676</u>
California State Hospitals:				
Agnews Developmental Center	ADC—Trust Deposit	Savings	Patient trust funds	154,950
	Work Activity Center	Savings	Patient trust funds	6,942
Atascadero State Hospital ...	Client Trustee Savings Account	Money Market	Patient trust funds	61,861
	Patients' Savings Account	Savings	Patient funds	18,019
Fairview Developmental Center	Fairview Developmental Center Clients Accounts	Money Market	Pooled savings of client fund	299,493
Frank D. Lanterman Developmental Center	Residents' Savings Account	Certificate of Deposit	To invest excess resident funds	262,952

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2004

Agency	Account Title	Type of Account	Purpose	Balance
Canyon Springs Intensive Care Facilities	Residents' Savings Account	Money Market	To invest excess resident funds	3,522
Metropolitan State Hospital ..	Patient Benefit Account	Checking	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	357,026
Napa State Hospital	Client Trustee Accounts	Savings	Trustee savings accounts	29,187
Patton State Hospital	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	110,276
	Patient Medicare Premiums	Checking	Patient Medicare premium payments	130,391
Porterville Developmental Center	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	279,625
Sierra Vista Development Center	Trust–Northern California Sierra Vista Facilities	Certificate of Deposit	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	9,500
Sonoma Developmental Center	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for Patients' Benefit Fund	15,216
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund established with proceeds of matured bond with income only for Patients' Benefit Fund	95,776
	Sonoma Developmental Center–Clients	Certificate of Deposit	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	299,500
Total, California State Hospitals				2,134,236
California State Lottery Commission	Adjustment Account	Checking Account	Debit nontransferrable funds and credit buy-back checks for Scratcher games	(9,316)

Agency	Account Title	Type of Account	Purpose	Balance
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	6,648
	CSU International Programs, China	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	3,316
	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	223,985
	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	96,046
	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	14,560
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	810,166
	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	135,949

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2004

Agency	Account Title	Type of Account	Purpose	Balance
	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	29,736
	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	209,892
	California State University Office of the Chancellor	CSU Pooled Investment	Maximize investments	22,727,962
	CSUCI Site Authority Rental Housing Revenue Bond	Investment	Investment of undisbursed bond proceeds	2,919,399
	California State University Office of the Chancellor	Checking	Electronic funds transfer (EFT), Support operations	53,535
	CSU Risk Management Authority	Checking	Support operations	2,149,796
	CSU Risk Management Authority	Investment	Maximize investments	96,256,712
	CSU Channel Island Project Funds	Investment	Investment of undisbursed bond proceeds	14,167,587
	CSU Channel Island Project Funds	Savings	Depository reserve	1,496,445
	CSU Channel Island Project Funds	Savings	Depository for energy rebates	269,973
	California State Student Association	Checking	Payroll clearing account	4,329
	CSU Channel Island Temporary Restricted Sub Fund	Investment	To hold donor funds for library construction	64,120
	CSUCI Financing Authority	Investment	Investment of undisbursed bond proceeds	317,962

Agency	Account Title	Type of Account	Purpose	Balance
California State University, Bakersfield	CSU, Bakersfield Short-term Account	Investment	Maximize return	3,565,496
	Total-return Account	Investment	Maximize return	4,952,473
	Transfer Account	Checking	Wire transfer account	204
California State University, Chico	CSU, Chico, Special Trust	Money Market	Investment transactions	44,249
	CSU, Chico, Short-term	Portfolio	Investment transactions	3,971,725
	CSU, Chico, Medium-term	Portfolio	Investment transactions	4,059,328
California State University, Dominguez Hills	CSU, Dominguez Hills Federal Financial Aid	Business Savings	For drawdown of federal financial aid funds	5,344
	CSU, Dominguez Hills	Checking	For drawdown of federal financial aid funds	8,495
	CSU, Dominguez Hills	Pooled Investment	Short-term investment of idle trust funds	2,035,075
	CSU, Dominguez Hills	Pooled Investment	For total-return investment	12,147,157
California State University, Fresno.....	CSU, Fresno Short-term	Investment	Investment	12,491,151
	CSU, Fresno Medium-term	Investment	Investment	333,642
California State University, Fullerton	CSU, Fullerton Perkins Loan Federal Funds	Certificate of Deposit	Interest account	615,820
	CSU, Fullerton Metropolitan West Securities	Pooled Investment	Investment transactions	5,527,584
California State University, Hayward	CSU, Hayward	Public Fund Deposit	Maximize interest earnings for student loans, scholarship and other trust funds	183,560

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2004

Agency	Account Title	Type of Account	Purpose	Balance
	CSU, Hayward Short-term	Public Fund Deposit	Maximize interest earnings for student loans, scholarship and other trust funds	3,524,813
	CSU, Hayward Total-return	Public Fund Deposit	Maximize interest earnings for student loans, scholarship and other trust funds	2,516,944
California State University, Humboldt	CSU, Humboldt	Interest-bearing Bank Account	Investment of trust funds	4,236
	CSU, Humboldt Metropolitan West Securities	Investment	Investment of trust funds	12,156,202
California State University, Long Beach	CSU, Long Beach	Business Money Market	For future Federal Perkins Student Loans	5,923
	CSU, Long Beach	Business Analyzed Checking Account	Deposit parking citation collections	44,302
	CSU, Long Beach	Interest Maximizer	Conduit to transfer funds to and from Metropolitan West Securities	2,608
	CSU, Long Beach	Medium-term Account	Investment of money pending disbursements	3,581,799
	CSU, Long Beach	Short-term Investment	Investment of money pending disbursements	15,747,239
	CSU, Long Beach	Business Checking Account	Facilities business activities of residence hall association	21,945
California State University, Los Angeles	CSU, Los Angeles	Money Market	Parking fines and forfeitures	31,332
	CSU, Los Angeles	Checking	Wire transfer account	775
	CSU, Los Angeles Metropolitan West Securities	Investment	Trust	2,632,000
California State University, Maritime Academy	Federal Perkins Loan Account California Maritime Academy	Checking	Investments	62,071

Agency	Account Title	Type of Account	Purpose	Balance
	Trust Investments California Maritime Academy	Checking	Investments	201
	California Maritime Academy	Total-return Investment	Investments	564,626
	California Maritime Academy	Short-term Investment	Investments	68,442
California State University, Monterey Bay	CSU, Monterey Bay	Checking	General checking	5,684,601
	CSU, Monterey Bay Short-term Account	Short-term Investment	Invest trust fund monies	1,631,607
	CSU, Monterey Bay Systems Total-return Account	Total-return Investment	Invest excess trust fund monies	232,846
California State University, Northridge	CSU, Northridge	Checking	Receipts of Perkins payments	18,400
	CSU, Northridge Trust Fund	Investment	Short-term investment	10,207
	CSU, Northridge	Investment	Short-term investment	11,137,913
California State Polytechnic University, Pomona	Cal Poly Pomona	Checking	Bank charges on investments	1,893
	Cal Poly Pomona	Mutual Fund	Investment	131,262
	Cal Poly Pomona	Short-term	Investment	15,653,515
	Cal Poly Pomona	Escrow	Loan proceeds	1,733
California State University, Sacramento	CSU, Sacramento	Checking	Transfer funds for investments	3,780
	Metropolitan West Securities	Short-term Investment	Investment	7,017,560
	Metropolitan West Securities	Medium-term Investment	Investment	31,663,826

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2004

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
California State University, San Bernardino	CSU, San Bernardino Associated Students	Checking	Wire transfer and direct deposit for financial aid disbursements	337,969
	CSUSB Student Union	Savings	To fund student government operations	25
	CSU, San Bernardino Associated Students	Short-term Investment	Investment	937,943
	CSU, San Bernardino Associated Students	Total-return Investment	Investment	1,192,750
	CSUSB Student Union	Budget Checking	To fund student government operations	4,000
	CSU, San Bernardino Associated Students	Certificate of Deposit	To fund student government operations	490,729
	CSUSB Student Union	Certificate of Deposit	To fund student government operations	352,040
California State University, San Diego	Intercollegiate Athletic Authority	Interest Checking	Trust fund athletics receipts and disbursements	32,497
	CSU, San Diego	Public Funds Checking	Trust fund investment wire activity	20,000
	CSU, San Diego	Public Fund Checking	Operational trust funds ACH adjustments	14,000
	CSU, San Diego	Business Money Market	Trust fund student wire transfer	9,147
	CSU, San Diego	Petty Cash	Petty cash account	20,026
	CSU, San Diego	Short-term Investment	Investment	43,180,658
	CSU, San Diego	Medium-term Investment	Investment	18,872,487

Agency	Account Title	Type of Account	Purpose	Balance
California State University, San Francisco	CSU, San Francisco Corporate Deposit	Checking	ACH-direct deposit for students	3,326
	CSU, San Francisco Short-term Account	Security	Investment account	11,898,397
	CSU, San Francisco Medium-term Account	Security	Investment account	14,767,837
	CSU, San Francisco	Bond	Investment account	1,249
	CSU, San Francisco EFT	Checking	EFT	5,441
California State University, San Jose	CSU, San Jose	U. S. Government Securities	Investment of excess cash	42,928,448
	CSU, San Jose	Money Market	Investment of excess cash	321,577
	CSU, San Jose	Mutual Funds	Investment of excess cash	9,742
California State Polytechnic University, San Luis Obispo	Electric Transfer Account	Checking	Transfer surplus funds to investment agent	14
	Electric Transfer Account	EFT Account	EFT student loans/financial aid	89,622
	Electric Transfer Account Metropolitan West Securities	Investment	Pooled investment	42,822,080
California State University, San Marcos	CSU, San Marcos	Checking	Pooled investment	27,951
	CSU, San Marcos	Savings	Collect loan repayments of federal Perkins loans	77,436
	CSU, San Marcos	Investment	Pooled investment	10,023,816
California State University, Sonoma	National Student Loan Program	Interest Checking	Federal government requirement for financial aid funds	265,503

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2004

Agency	Account Title	Type of Account	Purpose	Balance
	Nursing Trust Account	Interest Checking	Federal government requirement for financial aid funds	4,049
	Bank of America Trust	Interest Checking	To accept wires from Metropolitan West Securities	3,966
	CSU Sonoma Trust	Short-term Investment	Trust investments	938,550
	CSU Sonoma Trust	Medium-term Investment	Trust investments	197,673
California State University, Stanislaus	Metropolitan West Securities	Short-term Investment	Invest excess trust funds	6,910,218
	Metropolitan West Securities	Total-return Investment	Invest excess trust funds	1,200,532
	EFT Account	Checking	Investment	7,000
	EFT Account	Checking	EFT payments	10,000
Total, California State Universities				504,032,720
Department of Consumer Affairs	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	168,417
	Gold Cross Mortuary Funeral Pre-Need Fund	Money Market	Trust fund under conservatorship	102,787
	Verduga Hills Cemetery	Money Market	Trust fund under conservatorship	204,057
Total, Department of Consumer Affairs				475,261
Department of Corrections: Parole and Community Service Division	Bank Drafts Account	Checking	To pay cash assistance to parolees by bank draft	300,522

Agency	Account Title	Type of Account	Purpose	Balance
	Central Coast Regional Accounting	Checking	Parole release fund	14,186
Total, Department of Corrections				<u>314,708</u>
Department of Fish and Game	Department of Fish and Game	Cash Purchase Voucher	Over-the-counter purchases	47,455
Department of Food and Agriculture:				
District Agricultural Associations	Various	Checking	Various	25,700,000
	Various	Institutional	Various	622,310
	Various	Investment	Investments	6,846,709
	Various	Money Market/ Savings	Interest-bearing accounts	7,175,907
	Various	Certificate of Deposit	Investments	5,395,969
California Exposition and State Fair	General Checking	Checking	Deposit	286,929
	Business Market Value	Savings	Investment	834,579
	Business Market Value	Savings	Deposit-Savings	111,505
Total, Department of Food and Agriculture				<u>46,973,908</u>
Department of Health Services	California Children's Services (CCS)	Checking	CCS Training Fund	3,101
	Back-up Withholding for Internal Revenue Service	Zero Balance	Electronic fund transfers to Internal Revenue Service	1
Total, Department of Health Services				<u>3,102</u>

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2004

Agency	Account Title	Type of Account	Purpose	Balance
Department of Motor Vehicles	Change Order, Account	Imprest Account	Field offices use account to obtain change from Bank of America	50,000
Department of Pesticide Regulation	California Environmental Protection Agency, Department of Pesticide Regulation Account	Bank Draft	Bank draft system	4,043
Department of Rehabilitation ...	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases	50,707
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	11,144
Total, Department of Rehabilitation				61,851
Department of Transportation	San Francisco Bay Bridges Toll Revenue Fund	Commercial Deposit	Deposit and transfer of toll revenue	23,857,322
	Department of Transportation	Checking	Bank draft account	100,000
Total, Department of Transportation				23,957,322
Department of Veterans Affairs	G.A.B. Business Services, Inc.	Loss Payment Account	Reserve for Fire Insurance Program	1,850,000
	Claims Fluctuation Reserve Account	Investment Account	Reserve for Life and Disability Insurance Program	5,000,000
Total, Department of Veterans Affairs				6,850,000
Department of Water Resources	Power Supply Revenue Bond	Trust Account	To pay debt service fees for Power Supply Revenue Bonds	607,434,279

Agency	Account Title	Type of Account	Purpose	Balance
	Devil Canyon and Castaic Reserve Fund	Investment	Reserve fund for annual debt service fees	9,207,910
	California Energy Resources Scheduling (CERS)	Margin Account	For purchasing financial instruments related to hedging natural gas	32,704,316
Total, Department of Water Resources				649,346,505
Department of the Youth Authority	Ward Trust Investment	6-Month Market Rate	Ward funds held in trust until wards are released	100,000
	Ward Trust Fund	6-Month Market Rate	Ward funds held in trust until wards are released	200,000
	Free Venture Payroll	Business Checking	Advance payroll	3,939
Total, Department of the Youth Authority				303,939
Employment Development Department	State of California, Unemployment Insurance Account	Checking	An interbranch depository account for cash collections made by field offices	328,905
Legislature	California State Assembly	Checking	EFT for payroll taxes	718,403
	Senate Rules Committee	Checking	EFT for payroll taxes	1,066
Total, Legislature				719,469
Office of Statewide Health Planning and Development ..	Minority Health Professions Education Foundation	Interest Checking/Savings	To receive private or public funds for the foundation	10,412
	Health Premium Education Fund	Investment	Holding account for grant funds received	304,107
	U.S. Bancorp Piper Jaffray	Investment	To establish an endowment fund	3,168,225
Total, Office of Statewide Health Planning and Development				3,482,744

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2004

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Public Employees' Retirement System	CalPERS EFT Account	Investment	Holding account for grant funds received until transferred to Health Profession Education Fund for expenditure	3,456,088
Public Utilities Commission	Public Agency Savings Account	Savings	Funds entrusted to the commission by person or corporation filing a complaint against a public utility	23,413,891
Scholarshare Investment Board	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	1,419,758,244
State Athletic Commission	Columbia Trust	Investment Balanced Fund	Pension funds held in trust	3,248,298
State Teachers' Retirement System	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (receipts)	2,141,557
	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (disbursements)	(8,838)
Total, State Teachers' Retirement System				<u>2,132,719</u>
Veterans Home of California, Barstow	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	567,013
	Post Fund	Certificate of Deposit	Maximize interest on members' deposits held in trust	489,805
Total, Veterans Home of California, Barstow				<u>1,056,818</u>
Veterans Home of California, Chula Vista	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	714,567

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
	Member Trust	Investment	Investment	242,499
Total, Veterans Home of California, Chula Vista ..				957,066
Veterans Home of California, Yountville	Government National Mortgage Association	U.S. Government Money Market	Investment of trust funds	5,742
	Morale, Welfare and Recreation Fund	Checking	Welfare checking	1,834,474
	Member/Posthumous Trust	Checking	Trust/posthumous checking	557,016
	Post Fund Payroll	Checking	Payroll	7,153
	Mutual Funds	Savings	Investment of Morale, Welfare, and Recreation Fund monies	542,355
	Certificate of Deposit	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,527,594
	EFT Account	Checking	Process payments for Medicare premiums	60
Total, Veterans Home of California, Yountville				4,474,394
Total Bank Accounts Outside of the State Treasury System				\$ 5,039,623,208

(Concluded)



Index by Fund

A	Balance Sheet and Statement of Operations
Abandoned Mine Reclamation and Minerals Fund Subaccount, Mine Reclamation Account	119, 187
Abandoned Vehicle Trust Fund	322,348
Abandoned Watercraft Abatement Fund	80, 148
Accountancy Fund	80, 148
Acupuncture Fund	80, 148
Administration Account	266, 272
Administration Account, California Children and Families Trust Fund	86, 154
Aeronautics Account	70, 74
Agricultural Biomass Utilization Account	81, 149
Agricultural Pest Control Research Account, Department of Agriculture Fund	99, 167
Agriculture and Open Space Mapping Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	232, 254
AIDS Vaccine Research and Development Grant Fund	81, 149
Air Pollution Control Fund	81, 149
Air Toxics Inventory and Assessment Account	30, 46
Alcohol Beverage Control Fund (Feeder Fund)	64, 66
Alcohol Beverage Control Fund (Other Governmental Cost Fund)	81, 149
Alcoholic Beverage Control Appeals Fund	81, 149
Alfred E. Alquist Earthquake Fund	322,348
Antiterrorism Fund	81, 149
Appellate Court Trust Fund	81, 149
Apprenticeship Training Contribution Fund	82, 150
Architecture Revolving Fund	298, 306
Armory Discretionary Improvement Account	30, 46
Armory Fund	298, 306
Asbestos Abatement Fund	322,348
Asbestos Consultant Certification Account	82, 150
Asbestos Training Approval Account	82, 150
Assembly Operating Fund	83, 151
Asset Forfeiture Distribution Fund	83, 151
Asthma and Lung Disease Research Fund	322,348
Attorney General Antitrust Account	30, 46
Attorney General False Claims Act Fund	83, 151
Audit Repayment Trust Fund	323, 349
B	
Ballot Paper Revolving Fund	298, 306
Bay Fill Cleanup and Abatement Fund	323, 349
Bay-Delta Agreement Subaccount, Safe, Clean, Reliable Water Supply Fund	229, 251
Bay-Delta Ecosystem Restoration Account, Safe, Clean, Reliable Water Supply Fund	227, 249
Bay-Delta Multipurpose Water Management Subaccount	235, 257
Behavioral Science Examiners Fund	83, 151
Bicycle Transportation Account	70, 74
Bimetal Processing Fee Account, California Beverage Container Recycling Fund	85, 153
Birth Defects Research Fund	323, 349
Blind Vendor Revolving Loan Fund	299, 307
Board of Pilot Commissioners' Special Fund	83, 151
Board of Podiatric Medicine Fund	83, 151
Board of Registered Nursing Fund	83, 151
Bond Proceeds Account, State School Building Lease-Purchase Fund	237, 259
Bosco-Keene Renewable Resources Investment Fund	323, 349
Boxers' Neurological Examination Account	31, 47
Boxers' Pension Fund	316, 318
Breast Cancer Control Account, Breast Cancer Fund	31, 47
Breast Cancer Fund	31, 47
Breast Cancer Research Account, Breast Cancer Fund	31, 47
Building Equity and Growth in Neighborhood Fund	220, 242
Bureau of Home Furnishings and Thermal Insulation Fund	84, 152
Business Reinvestment Fund	84, 152

C	Balance Sheet and Statement of Operations
CALFED Subaccount, Safe, Clean, Reliable Water Supply Fund	229, 251
Cal-OSHA Targeted Inspection and Consultation Fund	91, 159
California Agricultural Export Promotion Account, Department of Agriculture Fund	99, 167
California Alternative Energy Authority Fund	280, 288
California Alzheimer's Disease and Related Disorders Research Fund	323, 349
California Beach and Coastal Enhancement Account	84, 152
California Beverage Container Recycling Fund	85, 153
California Board of Architectural Examiners Fund	85, 153
California Board of Architectural Examiners, Landscape Architects Fund	85, 153
California Breast Cancer Research Fund	323, 349
California Children and Families Trust Fund	86, 154
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund	220, 242
California Collegiate License Plate Fund	87, 155
California Community Colleges Business Resource Assistance and Innovation Network Trust Fund	323, 349
California Consumer Power and Conservation Financing Authority Fund	280, 288
California Debt and Investment Advisory Commission Fund	87, 155
California Debt Limit Allocation Committee Fund	88, 156
California Earthquake Safety and Housing Rehabilitation Bond Account, Housing Rehabilitation Loan Fund ..	220, 242
California Economic Development Grant and Loan Fund	324, 350
California Environmental License Plate Fund	88, 156
California Export Promotion Account, California State World Trade Commission Fund	328, 354
California Farmland Conservancy Program Fund	325, 351
California Fire and Arson Training Fund	89, 157
California Firefighters Memorial Fund	325, 351
California Fund for Senior Citizens	325, 351
California Hazardous Liquid Pipeline Safety Fund	89, 157
California Health and Human Services Agency Data Center Revolving Fund	299, 307
California Health Care for the Indigent Program Account, County Health Services Fund	330, 356
California Health Data and Planning Fund	89, 157
California Health Facilities Financing Authority Fund	325, 351
California Heritage Fund	89, 157
California High-Cost Fund - A Administrative Committee Fund	89, 157
California High-Cost Fund - B Administrative Committee Fund	89, 157
California Housing Finance Fund	280, 288
California Housing Trust Fund	325, 351
California Infrastructure and Economic Development Bank Fund	325, 351
California Infrastructure Guarantee Fund.....	280, 288
California Library Construction Renovation Fund	221, 243
California Main Street Program Fund	281, 289
California Memorial Scholarship Fund	89, 157
California Mexican American Veterans' Memorial Beautification and Enhancement Account	31, 47
California Missions Foundation Fund	325, 351
California Motorcyclist Safety Fund	326, 352
California National Guard Members' Farm and Home Building Fund of 1978	281, 289
California National Guard Military Museum Fund	90, 158
California Olympic Training Account	31, 47
California Peace Officer Memorial Foundation Fund	326, 352
California Pharmacist Scholarship and Loan Repayment Program Fund	326,352
California Public Library Construction and Renovation Fund	221, 243
California Public School Library Protection Fund	326, 352
California Residential Earthquake Recovery Fund	31, 47
California Safe Drinking Water Fund	221, 243
California Safe Drinking Water Fund of 1988	221, 243
California School Finance Authority Fund	281, 289
California Seniors Special Fund	327, 353
California Small Business Development Center Fund	327, 353
California State Law Library Special Account	32, 48
California State Lottery Education Fund	327, 353
California State Lottery Education Fund – California Youth Authority	327, 353
California State Mining and Mineral Museum Fund	327, 353
California State University and Colleges Special Projects Fund	327, 353
California State University Lottery Education Fund	327, 353

C (continued)	Balance Sheet and Statement of Operations
California State University Trust Fund	328, 354
California State World Trade Commission Fund	328, 354
California Teleconnect Fund, Administrative Committee Fund	90, 158
California Tire Recycling Management Fund	90, 158
California Urban Waterfront Area Restoration Fund	328, 354
California Used Oil Recycling Fund	91, 159
California Veterans Memorial Registry Fund	329, 355
California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account	329, 355
California Water Fund	91, 159
California Water Resources Development Bond Fund	281, 289
California Waterfowl Habitat Preservation Account, Fish and Game Preservation Fund	107, 175
California Wildlife, Coastal, and Park Land Conservation Fund of 1988	221, 243
Cancer Research Fund	91, 159
Capitol Area Development Fund	281, 289
Caseload Subaccount, Local Revenue Fund	116, 184
Cemetery Fund	91, 159
Central Coast Veterans Cemetery Master Development Fund	91, 159
Central Valley Project Improvement Subaccount, Safe, Clean, Reliable Water Supply Fund	229, 251
Central Valley Water Project Construction Fund	281, 289
Central Valley Water Project Revenue Fund	281, 289
Certification Account, Consumer Affairs Fund	95, 163
Certification Fund	91, 159
Charter School Facilities, State School Facilities 2002	239, 261
Charter School Revolving Loan Fund	299, 307
Charter School Security Fund	329, 355
Child Care Account, California Children and Families Trust Fund	86, 154
Child Care and Development Facilities Direct Loan Fund	282, 290
Child Care and Development Facilities Loan Guaranty Fund	329, 355
Child Care Facilities Revolving Fund	282, 290
Child Health and Disability Prevention Treatment Account, County Health Services Fund	330, 356
Child Health and Safety Fund	92, 160
Child Support Collections Recovery Fund	329, 355
Child Support Services Advance Fund	299, 307
Childhood Lead Poisoning Prevention Fund	92, 160
Cigarette and Tobacco Products Compliance Fund	92, 160
Cigarette and Tobacco Products Surtax Fund	93, 161
Cigarette Tax Fund	64, 66
Clandestine Drug Lab Cleanup Account	94, 162
Clean Air and Transportation Improvement Fund	221, 243
Clean Water and Water Reclamation Fund of 1988	221, 243
Clean Water and Water Recycling Account, Safe, Clean, Reliable Water Supply Fund	227, 249
Cleanup Loans and Environmental Assistance to Neighborhoods Account	32, 48
Clinical Laboratory Improvement Fund	94, 162
Coachella Valley Mountains Conservancy Fund	94, 162
Coastal Access Account, State Coastal Conservancy Fund	95, 163
Coastal Nonpoint Source Control Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	231, 253
Coastal Watershed Salmon Habitat Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	234, 256
Collins-Dugan California Conservation Corps Reimbursement Account	32, 48
Colorado River Management Account	33, 49
Commerce Marketing Fund	95, 163
Community College Fund for Instructional Improvement	329, 355
Community Health Equity Subaccount, Local Revenue Fund	116, 184
Community Revitalization Fee Fund	95, 163
Compensation Insurance Fund	282, 290
Competitive Technology Fund	95, 163
Condemnation Deposits Fund	329, 355
Conjunctive Use Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	235, 257
Conservation and Enforcement Services Account, Off-Highway Vehicle Fund	121, 189
Conservatorship Registry Fund	95, 163

C (continued)	Balance Sheet and Statement of Operations
Consolidated Work Program Fund	267, 273
Construction Management Education Account	95, 163
Consumer Affairs Fund	96, 164
Contingent Fund of the Medical Board of California	96, 164
Continuing Care Provider Fee Fund	96, 164
Contractors' License Fund	97, 165
Corporation Tax Fund	64, 66
Corrections Training Fund	97, 165
Counties Children and Families Account, California Children and Families Trust Fund	87, 155
County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988	222, 244
County Correctional Facility Capital Expenditure Fund of 1986	222, 244
County Medical Services Program Account, County Health Services Fund	330, 356
County Medical Services Subaccount, Local Revenue Fund	116, 184
County School Service Fund Contingency Account	33, 49
Court Collection Account	33, 49
Court Interpreters Fund	97, 165
Court Reporters Fund	97, 165
Credit Union Fund	97, 165
D	
DMV Local Agency Collection Fund	331, 357
Dam Safety Fund	97, 165
Deaf and Disabled Telecommunications Program Administrative Committee Fund	97, 165
Dealers' Record of Sale Special Account	33, 49
Deferred Compensation Plan Fund	331, 357
Deficit Recovery Fund	331, 357
Delinquent Tax Collection Fund	98, 166
Delta Flood Protection Fund	98, 166
Delta Improvement Account, Safe, Clean, Reliable Water Supply Fund	229, 251
Delta Levee Rehabilitation Subaccount, Safe, Clean, Reliable Water Supply Fund	229, 251
Delta Tributary Watershed Subaccount, Safe, Clean, Reliable Water Supply Fund	227, 249
Dentally Underserved Account	98, 166
Department of Agriculture Building Fund	299, 307
Department of Agriculture Account, Department of Agriculture Fund	99, 167
Department of Justice Child Abuse Fund	99, 167
Department of Justice DNA Testing Fund	99, 167
Department of Justice Sexual Habitual Offender Fund	33, 49
Department of Pesticide Regulation Fund	99, 167
Department of Water Resources Electric Power Fund	282, 290
Developmental Disabilities Program Development Fund	100, 168
Developmental Disabilities Services Account	33, 49
Diesel Emission Reduction Fund	100, 168
Disability Access Account	33, 49
Disaster Relief Fund	100, 168
Dispensing Opticians Fund	101, 169
Domestic Violence Restraining Order Reimbursement Fund	331, 357
Domestic Violence Training and Education Fund	101, 169
Donated Food Revolving Fund	299, 307
Drainage Management Subaccount, Safe, Clean, Reliable Water Supply Fund	227, 249
Drinking Water Operator Certification Special Account	101, 169
Drinking Water Treatment and Research Fund	101, 169
Driver Training Penalty Assessment Fund	101, 169
Driving-Under-the-Influence Program Licensing Trust Fund	101, 169
Drug and Device Safety Fund	101, 169
E	
Earthquake Emergency Investigations Account, National Disaster Assistance Fund	102, 170
Earthquake Risk Reduction Fund of 1996	102, 170
Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	222, 244
East Bay State Building Authority Fund	283, 291

E (continued)	Balance Sheet and Statement of Operations
Economic Recovery Fund	223, 245
Education Account, California Children and Families Trust Fund	87, 155
Education Technology Trust Fund	331, 357
Educational Facilities Authority Fund	331, 357
Educational Telecommunication Fund	102, 170
Electrician Certification Fund	103, 171
Electronic and Appliance Repair Fund	103, 171
Elevator Safety Account	34, 50
Emergency Clean Water Grant Fund	34, 50
Emergency Food Assistance Program Fund	103, 171
Emergency Housing and Assistance Fund	332, 358
Emergency Medical Services Personnel Fund	103, 171
Emergency Medical Services Training Program Approval Fund	103, 171
Emergency Services and Supplemental Payments Fund	332, 358
Employment Development Department Benefit Audit Fund	103, 171
Employment Development Department Building Fund	332, 358
Employment Development Department Contingent Fund	103, 171
Employment Training Fund	283, 291
Energy and Resources Fund	104, 172
Energy Facility License and Compliance Fund	104, 172
Energy Resources Programs Account	34, 50
Energy Resources Surcharge Fund	104, 172
Energy Technologies Research, Development and Demonstration Account	35, 51
Environmental Enforcement and Training Account	332, 358
Environmental Enhancement and Mitigation Demonstration Program Fund	105, 173
Environmental Enhancement Fund	105, 173
Environmental Laboratory Improvement Fund	105, 173
Environmental Protection Trust Fund	105, 173
Environmental Quality Assessment Fund	105, 173
Environmental Water Fund	105, 173
Equipment Service Fund	299, 307
Estate Tax Fund	64, 66
Expedited Site Remediation Trust Fund	35, 51
Export Document Program Fund	35, 51
Export Finance Fund	333, 359
Exposition Park Improvement Fund	105, 173
F	
Fair and Exposition Fund	106, 174
Family Law Trust Fund	106, 174
Farm and Ranch Solid Waste Cleanup and Abatement Account	35, 51
Farmworker Remedial Account	35, 51
Feasibility Projects Subaccount, Safe, Clean, Reliable Water Supply Fund	230, 252
Federal Student Loan Reserve Fund	267, 273
Federal Trust Fund	267, 273
Film California First Fund	107, 175
Financial Institutions Fund	107, 175
Financial Responsibility Penalty Account	35, 51
Fingerprint Fees Account	35, 51
Fire Safety Subaccount	107, 175
Firearm Safety Account	36, 52
Firearms Safety and Enforcements Special Fund	107, 175
Firearm Safety Training Fund Special Account	36, 52
First-Time Home Buyers Fund	283, 291
Fiscal Recovery Fund	107, 175
Fish and Game Preservation Fund	107, 175
Fish and Wildlife Habitat Enhancement Fund	223, 245
Fish and Wildlife Pollution Account, Fish and Game Preservation Fund	108, 176
Flexelect Benefit Fund	333, 359

F (continued)	Balance Sheet and Statement of Operations
Flood Control and Prevention Account, Safe, Clean, Reliable Water Supply Fund	229, 251
Flood Control Subventions Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	232, 254
Flood Protection Account, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	233, 255
Flood Protection Corridor Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	233, 255
Floodplain Mapping Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	233, 255
Food Safety Account, Department of Pesticide Regulation Fund	99, 167
Food Safety Fund	109, 177
Forest Resources Improvement Fund	333, 359
Foster Children and Parent Training Fund	333, 359
Foster Family Home and Small Family Home Insurance Fund	109, 177
G	
Gambling Control Fines and Penalties Account	36, 52
Gambling Control Fund	109, 177
Garment Industry Regulations Fund	109, 177
Garment Manufacturers Special Account	37, 53
Gas Consumption Surcharge Fund	109, 177
General Fund	
General Growth Subaccount, Local Revenue Fund	117, 185
General Obligation Bond Expense Revolving Fund	300, 308
Genetic Disease Testing Fund	109, 177
Geology and Geophysics Fund	109, 177
Geothermal Resources Development Account	37, 53
Glass Processing Fee Account, California Beverage Container Recycling Fund	85, 153
Golden Bear State Pharmacy Assistance Program Rebate Fund	110, 178
Grant and Loan Collection Account, California Economic Development Grant and Loan Fund	324, 350
Graphic Design License Plate Account	37, 53
Guide Dogs for the Blind Fund	110, 178
H	
Habitat Conservation Fund	110, 178
Harbors and Watercraft Revolving Fund	283, 291
Hazardous and Idle-Deserted Well Abatement Fund	111, 179
Hazardous Materials Enforcement and Training Account	37, 53
Hazardous Spill Prevention Account, Rail Accident Prevention and Response Fund	127, 195
Hazardous Substance Cleanup Fund	223, 245
Hazardous Substance Clearing Account, Hazardous Substance Account	37, 53
Hazardous Substance Subaccount, Hazardous Substance Account	37, 53
Hazardous Waste Control Account	38, 54
Hazardous Waste Reduction Loan Account, California Economic Development Grant and Loan Fund	324, 350
Health Care Benefits Fund	111, 179
Health Care Deposit Fund	333, 359
Health Education Account, Cigarette and Tobacco Products Surtax Fund	93, 161
Health Facility Construction Loan Insurance Fund	283, 291
Health Profession Education Fund	333, 359
Health Statistics Special Fund	111, 179
Health Subaccount, Local Revenue Fund	115, 183
Healthy Families Fund	333, 359
Hearing Aid Dispensers Fund	111, 179
High Polluter Repair or Removal Account	111, 179
High Technology Education Revenue Bond Fund	283, 291
High Technology Theft Apprehension and Prosecution Program Trust Fund	334, 360
Higher Education Capital Outlay Bond Fund of 1988	223, 245
Higher Education Capital Outlay Bond Fund of June 1990	223, 245
Higher Education Capital Outlay Bond Fund of 1992	223, 245
Higher Education Capital Outlay Bond Fund of 1996	223, 245

H (continued)	Balance Sheet and Statement of Operations
Higher Education Capital Outlay Bond Fund of 1998	224, 246
Higher Education Capital Outlay Bond Fund of 2002	224, 246
Higher Education Capital Outlay Bond Fund of 2004	224, 246
Higher Education Fees and Income, CSU	38, 54
Highway Carriers Uniform Business License Tax Fund	65, 67
Highway Users Tax Account	71, 75
Historic Property Maintenance Fund	111, 179
Home Building and Rehabilitation Fund	225, 247
Home Purchase Assistance Fund	334, 360
Hospital Building Fund	111, 179
Hospital Services Account, Cigarette and Tobacco Products Surtax Fund	93, 161
Housing and Emergency Shelter Trust Fund	225, 247
Housing Insurance Fund	334, 360
Housing Rehabilitation Loan Fund	334, 360
I	
Illegal Drug Lab Cleanup Account	39, 55
Immunization Adverse Reaction Fund	335, 361
Indian Gaming Revenue Sharing Trust Fund	335, 361
Indian Gaming Special Distribution Fund	112, 180
Industrial Development Fund	112, 180
Industrial Medicine Fund	112, 180
Industrial Relations Construction Industry Enforcement Fund	113, 181
Industrial Relations Unpaid Wage Fund	335, 361
Infant Botulism Treatment and Prevention Fund	113, 181
Inheritance Tax Fund	65, 67
Inland Wetlands Conservation Fund, Wildlife Restoration Fund	145, 213
Inmate Construction Revolving Account, Prison Industries Revolving Fund	301, 309
Inmate Welfare Fund	335, 361
Institutions for Mental Disease Account, Mental Health Facilities Fund	337, 363
Insurance Fund	113, 181
Insurance Tax Fund	65, 67
Integrated Waste Management Account	113, 181
Interim Water Supply and Water Quality Infrastructure and Management Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	236, 258
J	
Job Creation Investment Fund	113, 181
Jobs-Housing Balance Improvement Account	113, 181
Joe Serna, Jr. Farmworker Housing Grant Fund	335, 361
Judges' Retirement Fund	316, 318
Judges' Retirement System II Fund	316, 318
Judicial Administration Efficiency and Modernization Fund	114, 182
Judicial Branch Workers' Compensation Fund	300, 308
K	
Katz Schoolbus Fund	267, 273
L	
Lake Elsinore and San Jacinto Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	234, 256
Lake Tahoe Acquisition Fund	225, 247
Lake Tahoe Assistance Fund	267, 273
Lake Tahoe Conservancy Account	114, 182
Land Bank Fund	335, 361
Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund	335, 361
Leaking Underground Storage Tank Cost Recovery Fund	39, 55

L (continued)	Balance Sheet and Statement of Operations
Legislators' Retirement Fund	317, 319
Licensed Midwifery Fund	114, 182
Lifetime License Trust Account, Fish and Game Preservation Fund	108, 176
Lighting Device Fund	336, 362
Litigation Deposit Fund	336, 362
Local Agency Code Enforcement and Rehabilitation Fund	336, 362
Local Agency Deposit Security Fund	115, 183
Local Agency Investment Fund	336, 362
Local Airport Loan Account, Aeronautics Account	70, 74
Local Government Geothermal Resources Revolving Subaccount, Geothermal Resources Development Account	37, 53
Local Health Capital Expenditure Account, County Health Services Fund	330, 356
Local Jurisdiction Energy Assistance Account	39, 55
Local Projects Subaccount, Safe, Clean, Reliable Water Supply Fund	230, 252
Local Public Prosecutors and Public Defenders Training Fund	115, 183
Local Revenue Fund, Local Revenue Fund	115, 183
Local Transportation Loan Account, State Highway Account	73, 77
Los Angeles State Building Authority Fund	283, 291
Loss Control Certification Fund	117, 185
Low-Level Radioactive Waste Disposal Fund	117, 185
Lupus Foundation of America, California Chapters Fund	337, 363
M	
Major Risk Medical Insurance Fund	118, 186
Managed Care Fund	118, 186
Manufactured Home Recovery Fund	337, 363
Marine Invasive Species Control Fund	118, 186
Marine Life and Marine Reserve Management Account	119, 187
Mass Media Communications Account, California Children and Families Trust Fund	87, 155
Mass Transit Revolving Account	71, 75
Medi-Cal Inpatient Payment Adjustment Fund	337, 363
Medi-Cal Medical Education Supplemental Payment Fund	337, 363
Medical Waste Management Fund	119, 187
Medically Underserved Account	119, 187
Mental Health Practitioner Education Fund	119, 187
Mental Health Managed Care Deposit Fund	337, 363
Mental Health Subaccount, Local Revenue Fund	115, 183
Milk Producers Security Trust Fund	338, 364
Mine Reclamation Account	119, 187
Missing Children Reward Fund	119, 187
Missing Persons DNA Data Base Fund	120, 188
Mobilehome-Manufactured Home Revolving Fund	120, 188
Mobilehome Park Purchase Fund	120, 188
Mobilehome Park Revolving Fund	284, 292
Mosquitoborne Disease Surveillance Account	39, 55
Motor Carriers Permit Fund	71, 75
Motor Carriers Safety Improvement Fund	71, 75
Motor Vehicle Account	71, 75
Motor Vehicle Fuel Account	71, 75
Motor Vehicle License Fee Account	72, 76
Motor Vehicle Parking Facilities Moneys Account	39, 55
Motor Vehicle Transportation Tax Account	72, 76
N	
Narcotic Treatment Program Licensing Trust Fund	121, 189
National World War II Veterans Memorial Trust Fund	338, 364
Native Species Conservation and Enhancement Account, Fish and Game Preservation Fund	108, 176
Natural Resources Infrastructure Fund	121, 189
New Motor Vehicle Board Account, Motor Vehicle Account	71, 75

N (continued)	Balance Sheet and Statement of Operations
New Prison Construction Revenue Fund	284, 292
Nonpoint Source Pollution Control Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	231, 253
Nonrepresented State Employees Long-Term Disability Insurance Fund	300, 308
Non-Treasury Trust Funds	338, 364
Northern California Veterans Cemetery Master Development Fund	121, 189
Nuclear Planning Assessment Special Account	39, 55
Nursing Home Administrators' State License Examining Board Fund	121, 189
Nutrition Reserve Fund	338, 364
O	
Oak Woodlands Conservation Fund	339, 365
Oakland State Building Authority Fund	284, 292
Occupancy Compliance Monitoring Account, Tax Credit Allocation Fee Account	44, 60
Occupational Lead Poisoning Prevention Account	39, 55
Occupational Therapy Fund	121, 189
Off-Highway License Fee Fund	121, 189
Off-Highway Vehicle Trust Fund	122, 190
Offshore Energy Assistance Fund	267, 273
Oil, Gas and Geothermal Administrative Fund	122, 190
Oil Spill Bond Expense Account	301, 309
Oil Spill Prevention and Administration Fund	122, 190
Oil Spill Response Trust Fund	123, 191
Old Age and Survivors Insurance Revolving Fund	301, 309
Operating Funds of the Assembly and Senate	123, 191
Organ and Tissue Donor Registry Fund	339, 365
Orientation Center for the Blind Trust Fund	339, 365
Osteopathic Medical Board of California Contingent Fund	123, 191
Outpatient Setting Fund of the Medical Board of California	123, 191
P	
Parkland Fund of 1980	225, 247
Parkland Fund of 1984	225, 247
Parks Project Revolving Fund	301, 309
Passenger Equipment Acquisition Fund	301, 309
Passenger Rail Bond Fund of 1990	225, 247
Payphone Service Providers Committee Fund	123, 191
Peace Officers' Training Fund	123, 191
Pedestrian Safety Account	72, 76
Penalty Account, California Beverage Container Recycling Fund	85, 153
Perinatal Insurance Fund	123, 191
Permanent Amusement Ride Safety Inspection Fund	124, 192
Personal Income Tax Fund	65, 67
PET Processing Fee Account, California Beverage Container Recycling Fund	85, 153
Petroleum Financing Collection Account, California Economic Development Grant and Loan Fund	324, 350
Petroleum Underground Storage Tank Financing Account	40, 56
Petroleum Violation Escrow Account, Federal Trust Fund	267, 273
Pharmacy Board Contingent Fund	124, 192
Physical Therapy Fund	124, 192
Physician's Assistant Fund	125, 193
Physician Services Account, Cigarette and Tobacco Products Surtax Fund	93, 161
Pierce's Disease Management Account	125, 193
Pollution Control Financing Authority Fund	339, 365
Predevelopment Loan Fund	339, 365
Preservation Opportunity Fund	225, 247
Pressure Vessel Account	125, 193
Primary Care Risk Pool	339, 365
Printing Account, Service Revolving Fund	303, 311
Prison Construction Fund of 1984	226, 248
Prison Construction Fund of 1986	226, 248

P (continued)	Balance Sheet and Statement of Operations
Prison Construction Fund of 1988	226, 248
Prison Construction Fund of 1990	227, 249
Prison Industries Revolving Fund	301, 309
Private Investigator Fund	125, 193
Private Postsecondary and Vocational Education Administration Fund	125, 193
Private Security Services Fund	125, 193
Professional Engineers and Land Surveyors Fund	125, 193
Professional Forester Registration Fund	126, 194
Propane Safety Inspection and Enforcement Program Trust Fund	40, 56
Property Acquisition Law Money Account	40, 56
Protective Services Fund	301, 309
Psychiatric Technician Account, Vocational Nurse and Psychiatric Technician Examiners Fund	144, 212
Psychology Fund	126, 194
Public Awards Fund	339, 365
Public Beach Restoration Fund	126, 194
Public Buildings Construction Fund	302, 310
Public Employees' Contingency Reserve Fund	340, 366
Public Employees' Health Care Fund	340, 366
Public Employees' Retirement Fund	317, 319
Public Health Protection From Indoor Mold Hazards Fund	340, 366
Public Interest Research, Development, and Demonstration Fund	127, 195
Public Resources Account, Cigarette and Tobacco Products Surtax Fund	93, 161
Public Rights Law Enforcement Special Fund	127, 195
Public Safety Account	340, 366
Public School District Organization Revolving Fund	302, 310
Public School Planning, Design and Construction Review Revolving Fund	127, 195
Public Transportation Account	73, 77
Public Utilities Commission Transportation Reimbursement Account	41, 57
Public Utilities Commission Utilities Reimbursement Account	41, 57
Purchasing Account, Service Revolving Fund	303, 311
R	
Radiation Control Fund	127, 195
Rail Accident Prevention and Response Fund	127, 195
Rate Payer Relief Fund	127, 195
Reader Employment Fund	341, 367
Real Estate Appraisers Regulation Fund	41, 57
Real Estate Commissioner's Fund	128, 196
Recreation and Fish and Wildlife Enhancement Fund	227, 249
Recreational Trails Fund	268, 274
Recycling Market Development Revolving Loan Subaccount, Integrated Waste Mangement Account	113, 181
Refunding Escrow Fund	341, 367
Registered Environmental Health Specialist Fund	128, 196
Registered Nurse Education Fund	128, 196
Registry of International Student Exchange Visitor Placement Organization Fund	129, 197
Rehabilitation Revolving Loan Guarantee Fund	302, 310
Removal and Remedial Action Account	129, 197
Renewable Energy Loan Loss Reserve Fund	341, 367
Renewable Resource Trust Fund	129, 197
Rental Housing Construction Fund	341, 367
Replacement Benefit Custodial Fund	317, 319
Research Account, Cigarette and Tobacco Products Surtax Fund	93, 161
Research and Development Account, California Children and Families Trust Fund	87, 155
Resident-Run Housing Revolving Fund	341, 367
Residential/Care Facilities for Persons With Chronic Life Threatening Illness Fund	129, 197
Resources License Plate Fund	129, 197
Respiratory Care Fund	129, 197
Restitution Fund	129, 197
Retail Sales Tax Fund	65, 67
Revolving Loan Account, State School Building Lease-Purchase Fund	137, 205
Revolving Loan Fund	303, 311

R (continued)	Balance Sheet and Statement of Operations
Rigid Container Account	130, 198
River Parkway Subaccount, Safe, Clean, Reliable Water Supply	231, 253
River Protection Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	235, 257
Riverside County Public Financing Authority Fund	284, 292
Rural Community Facility Grant Fund	341, 367
Rural CUPA Reimbursement Account	41, 57
Rural Development Fund	130, 198
Rural Economic Development Fund	130, 198
Rural Economic Development Infrastructure Revenue Bond Fund	285, 293
Rural Health Services Account, County Health Services Fund	331, 357
S	
Sacramento City Financing Authority Fund	341, 367
Sacramento Valley Water Management and Habitat Protection Subaccount, Safe, Clean, Reliable Water Supply Fund	231, 253
Safe Drinking Water Account	131, 199
Safe Drinking Water and Toxic Enforcement Fund	131, 199
Safe Drinking Water State Revolving Fund	285, 293
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	233, 255
Safe, Clean, Reliable Water Supply Fund, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	230, 252
Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund	236, 258
Sale of Tobacco to Minors Control Account	131, 199
Sales Tax Account, Local Revenue Fund	115, 183
Sales Tax Growth Account, Local Revenue Fund	117, 185
Salton Sea Restoration Fund	342, 368
Salmon and Steelhead Trout Restoration Account	131, 199
San Bernardino State Building Authority Fund	285, 293
San Francisco Bay Area Conservancy Program Account	131, 199
San Francisco State Building Fund	285, 293
San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund	131, 199
San Joaquin River Conservancy Fund	131, 199
Santa Ana River Watershed Subaccount, Safe Drinking Water, Clean Water, Watershed Protection and Flood Protection Bond Fund	235, 257
Santa Monica Mountains Conservancy Fund	342, 368
Satellite Wagering Account, Fair and Exposition Fund	106, 174
Scholarshare Administrative Fund	342, 368
School Building Safety Fund	132, 200
School Employees Fund	342, 368
School Facilities Fee Assistance Fund	132, 200
School Land Bank Fund	132, 200
School Safety Account	41, 57
Seawater Intrusion Control Subaccount, Safe, Clean, Reliable Water Supply Fund	227, 249
Secretary of State's Business Fees Fund	133, 201
Seismic Gas Valve Certification Fee Account	41, 57
Seismic Retrofit Bond Fund of 1996	237, 259
Self-Help Housing Fund	343, 369
Self-Insurance Plans Fund	133, 201
Senate Operating Fund	133, 201
Senior Center Bond Act Fund	237, 259
Sexual Predator Public Information Account	133, 201
Site Operation and Maintenance Account, Hazardous Substance Account	38, 54
Site Remediation Account	41, 57
Small and Rural Hospital Supplemental Payments Fund	343, 369
Small Business Expansion Fund	343, 369
Small Communities Grant Subaccount, Safe, Clean, Reliable Water Supply Fund	228, 250
Small Craft Harbor Bond and Improvement Funds	285, 293
Small System Technical Assistance Account	269, 275
Social Services Subaccount, Local Revenue Fund	115, 183
Soil Conservation Fund	133, 201

S (continued)

Balance Sheet and
Statement of
Operations

Solid Waste Disposal Site Cleanup Trust Fund	133, 201
Source Protection Account	269, 275
South Delta Barriers Subaccount, Safe, Clean, Reliable Water Supply Fund	229, 251
Special Account for Capital Outlay	42, 58
Special Deposit Fund	343, 369
Special Telephone Solicitors Fund	133, 201
Speech-Language Pathology and Audiology Fund	134, 202
State Assistance for Fire Equipment Account	42, 58
State Audit Fund	134, 202
State Board of Barbering and Cosmetology Fund	134, 202
State Board of Chiropractic Examiners' Fund	135, 203
State Capital Protection Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	233, 255
State Child Care Capital Outlay Fund	269, 275
State Children's Trust Fund	343, 369
State Clean Water and Water Conservation Fund	237, 259
State Clean Water Bond Fund of 1984	237, 259
State Coastal Conservancy Fund	285, 293
State Coastal Conservancy Fund of 1984	237, 259
State Corporations Fund	135, 203
State Court Facilities Construction Fund	135, 203
State Dental Auxiliary Fund	135, 203
State Dentistry Fund	135, 203
State Emergency Telephone Number Account	42, 58
State Employee Scholarship Fund	135, 203
State Employees' Pretax Parking Fund	343, 369
State Energy Conservation Assistance Account	43, 59
State Enterprise Loan Fund	43, 59
State Fire Marshal Licensing and Certification Fund	135, 203
State Funeral Directors and Embalmers Fund	136, 204
State HICAP Fund	136, 204
State Highway Account	73, 77
State Hospital Account, Mental Health Facilities Fund	337, 363
State Instructional Materials Fund	343, 369
State Lottery Fund	285, 293
State Mandates Claims Fund	136, 204
State Motor Vehicle Insurance Account	43, 59
State Notes Expense Account	43, 59
State Optometry Fund	137, 205
State Park Contingent Fund	344, 370
State Parks and Recreation Fund	137, 205
State Parks System Deferred Maintenance Account	137, 205
State Payroll Revolving Fund	303, 311
State Peace Officers' and Firefighters' Defined Contribution Plan Fund	344, 370
State Penalty Fund	344, 370
State Responsibility Area Fire Protection Fund	137, 205
State Revolving Fund Loan Subaccount, Safe, Clean, Reliable Water Supply Fund	228, 250
State Revolving Fund Loan Subaccount, Safe Drinking Water, Watershed Protection and Flood Protection Fund	231, 253
State School Building Aid Fund	237, 259
State School Building Lease-Purchase Fund	137, 205
State School Building Lease-Purchase Fund – Bond Account of June 1988	238, 260
State School Building Lease-Purchase Fund – Bond Account of June 1990	238, 260
State School Building Lease-Purchase Fund – Bond Account of June 1992	239, 261
State School Building Lease-Purchase Fund – Bond Account of November 1988	238, 260
State School Building Lease-Purchase Fund – Bond Account of November 1990	239, 261
State School Building Lease-Purchase Fund – Bond Account of November 1992	239, 261
State School Building Lease-Purchase Fund – Bond Account of March 1996	239, 261
State School Building Lease-Purchase Fund – Bond Proceeds Account	237, 259
State School Deferred Maintenance Fund	344, 370
State School Facilities Fund of 1998	239, 261
State School Facilities Fund of 2002	239, 261

S (continued)	Balance Sheet and Statement of Operations
State School Facilities Fund of 2004	240, 262
State School Fund	138, 206
State School Site Utilization Fund	345, 371
State University and Colleges Funds	286, 294
State, Urban, and Coastal Park Fund	240, 262
State Water Pollution Control Revolving Fund	303, 311
State Water Quality Control Fund	303, 311
Stephen P. Teale Data Center Revolving Fund	304, 312
Stringfellow Insurance Proceeds Account	345, 371
Strong-Motion Instrumentation and Seismic Hazard Mapping Fund	138, 206
Strong-Motion Instrumentation Special Fund	138, 206
Structural Pest Control Education and Enforcement Fund	139, 207
Structural Pest Control Fund	139, 207
Structural Pest Control Research Fund	139, 207
Student Loan Authority Fund	345, 371
Student Loan Operating Fund	345, 371
Student Tuition Recovery Fund	345, 371
Subsequent Injuries Benefits Trust Fund	286, 294
Substance Abuse Treatment Trust Fund	139, 207
Superfund Bond Trust Fund	345, 371
Supplemental Contributions Program Fund	345, 371
Supported Employment Revolving Loan Guarantee Account, Rehabilitation Revolving Loan Guarantee Fund	303, 311
Surface Impoundment Assessment Account	43, 59
Surface Mining and Reclamation Account	43, 59
Surplus Money Investment Fund	304, 312
T	
Tahoe Conservancy Fund	286, 294
Tax Credit Allocation Fee Account	43, 59
Tax Relief and Refund Account	44, 60
Teacher Credentials Fund	139, 207
Teachers' Health Benefits Fund	346, 372
Teachers' Replacements Benefit Program Fund	317, 319
Teachers' Retirement Fund	317, 319
Technical Assistance Fund	139, 207
Telephone Medical Advice Services Fund	140, 208
Test Development and Administration Account, Teacher Credentials Fund	139, 207
Tidelands Oil Revenue Account, State School Building Lease-Purchase Fund	137, 205
Timber Tax Fund	346, 372
Tissue Bank License Fund	140, 208
Tobacco Settlement Fund	140, 208
Toll Bridge Authority Funds	286, 294
Toll Bridge Seismic Retrofit Account	73, 77
Toxic Substances Control Account	44, 60
Traffic Congestion Relief Fund	141, 209
Transcript Reimbursement Fund	141, 209
Transitional Housing for Foster Youth Fund	141, 209
Transportation Financing Subaccount, State Highway Account, State Transportation Fund	240, 262
Transportation Rate Fund	141, 209
Transportation Revolving Account	73, 77
Trauma Care Fund	141, 209
Traumatic Brain Injury Fund	141, 209
Travel Seller Fund	141, 209
Trial Court Improvement Fund	142, 210
Trial Court Trust Fund	142, 210

U	Balance Sheet and Statement of Operations
Unallocated Account, California Children and Families Trust Fund	87, 155
Unallocated Account, Cigarette and Tobacco Products Surtax Fund	93, 161
Unallocated General Obligation Bond Commercial Paper Fund	346, 372
Unclaimed Property Fund	346, 372
Underage Pregnancy Prevention Fund	142, 210
Underground Storage Tank Cleanup Fund	143, 211
Underground Storage Tank Fund	45, 61
Underground Storage Tank Tester Account	45, 61
Unemployment Administration Fund	269, 275
Unemployment Compensation Disability Fund	287, 295
Unemployment Fund	269, 275
Unified Program Account	45, 61
Uninsured Employers Benefits Trust Fund	287, 295
United States Flood Control Receipts Fund	269, 275
United States Forest Reserve Fund	269, 275
United States Grazing Fees Fund	270, 276
Universal Lifeline Telephone Service Trust, Administrative Committee Fund	143, 211
Unlawful Sales Reduction Fund	143, 211
Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund	143, 211
Urban Stream Restoration Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	233, 255
V	
Vehicle Inspection and Repair Fund	143, 211
Vehicle License Collection Account, Local Revenue Fund	117, 185
Vehicle License Fee Account, Local Revenue Fund	117, 185
Vehicle License Fee Growth Account, Local Revenue Fund	117, 185
Vending Stand Fund	347, 373
Veterans' Debenture Revenue Fund	287, 295
Veterans' Farm and Home Building Fund of 1943	287, 295
Veterans' Home Fund	241, 263
Veterans' Indemnity Fund	287, 295
Veterans Service Office Fund	143, 211
Veterinary Medical Board Contingent Fund	143, 211
Victim-Witness Assistance Fund	144, 212
Victims of Corporate Fraud Compensation Fund	144, 212
Vietnam Veterans Memorial Account	45, 61
Vocational Nurse Examiners Fund, Vocational Nurse and Psychiatric Technician Examiners Fund	145, 213
Vocational Rehabilitation Federal Fund	271, 277
Voluntary Alliance Uniting Employers Fund	347, 373
Volunteer Firefighters' Length of Service Award Fund	347, 373
Voting Modernization Fund	241, 263
W	
WIC Manufacturer Rebate Fund	347, 373
Waste Discharge Permit Fund	145, 213
Wastewater Construction Grant Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	232, 254
Water and Watershed Education Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	235, 257
Water Conservation Account, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	234, 256
Water Conservation and Groundwater Recharge Subaccount, Safe, Clean, Reliable Water Supply Fund	231, 253
Water Conservation and Water Quality Bond Fund of 1986	241, 263
Water Conservation Fund of 1988	241, 263
Water Device Certification Special Account	145, 213
Water Recycling Subaccount, Safe, Clean, Reliable Water Supply Fund	228, 250
Water Resources Revolving Fund	304, 312
Water Rights Fund	145, 213
Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002	241, 263

W (continued)	<u>Balance Sheet and Statement of Operations</u>
Water Supply Reliability Account, Safe, Clean, Reliable Water Supply Fund	231, 253
Water Supply Reliability and Infrastructure Account, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	236, 258
Water System Reliability Account	271, 277
Watershed Protection Account, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	235, 257
Watershed Protection Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	235, 257
Welfare Advance Fund	305, 313
Welfare-to-Work Fund	271, 277
Wildlife Restoration Fund	145, 213
Wine Safety Fund	145, 213
Winter Recreation Fund	146, 214
Work and Family Fund	45, 61
Workers' Compensation Administration Revolving Fund	146, 214
Workers' Compensation Managed Care Fund	146, 214
Workers' Occupational Safety and Health Education Fund	147, 215
Workplace Health and Safety Revolving Fund	147, 215
 Y 	
Yosemite Foundation Account, California Environmental License Plate Fund	88, 156
Youth Pilot Program Fund	147, 215
Yuba Feather Flood Protection Subaccount, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund	233, 255

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