State of California

Budgetary/Legal Basis Annual Report

For the Fiscal Year Ended June 30, 2015

BETTY T. YEE

California State Controller's Office

BETTY T. YEE
California State Controller

BETTY T. YEE
California State Controller

March 30, 2016

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

I am pleased to submit the State of California's *Budgetary/Legal Basis Annual Report* (BLBAR) for the fiscal year ended June 30, 2015. This report is prepared in compliance with Government Code sections 12460 and 13344, and in conformance with the *Governor's Budget* and the Budget Act. Each fund statement includes the results of operations including receipts, disbursements, and fund balance. This report also presents multi-year comparisons of receipts and disbursements for the General Fund and other fund types.

The information in this report reflects data provided to the State Controller's Office by departments via their year-end financial statements. It is critical that departments provide equivalent revenue and expenditure amounts and classifications in their budget documents submitted to the Department of Finance (DOF), as fund balance and other data used by the DOF to prepare the 2016-17 *Governor's Budget* should reconcile with this report.

Major highlights of this report include the following:

- General Fund revenues increased by 12.3%, from $102.4 billion in fiscal year 2013-14 to $115.0 billion in fiscal year 2014-15. This $12.6 billion increase resulted primarily from corporation tax, personal income tax, and retail sales tax revenues.

  This increase was due at least in part to Proposition 39 (The California Clean Energy Jobs Act of 2012), a measure that changed California's corporate income tax, beginning with fiscal year 2013-14, by enforcing a uniform tax formula. Proposition 30 (The Schools and Local Public Safety Protection Act of 2012) continues to provide for an increase in personal income tax revenue over seven years for California residents with annual incomes of more than $250,000, from January 1, 2012, through December 31, 2018. This measure also provides for an increase in the retail sales tax by 0.25% over four years, from January 1, 2013, through December 31, 2016.

- General Fund expenditures increased by 17.5%, from $98.0 billion in fiscal year 2013-14 to $115.1 billion in fiscal year 2014-15. This $17.1 billion increase in expenditures primarily is due to increases in programs cost for education, health and human services, and other general government.

Consistent with savings measures implemented in fiscal year 2009-10, in order to reduce the General Fund operating expenditures for fiscal year 2013-14, Executive Order 14/15-A deferred June 2014 payroll expenditures in the amount of $949 million to fiscal year 2014-15. For the current fiscal year, Executive Order 15/16-A deferred June 2015 payroll expenditures of $1.0 billion to fiscal year 2015-16. This action resulted in a reduction of operating expenditures of $77 million for fiscal year 2014-15 due to the difference between June 2014 and June 2015 payroll expenditures.

- The General Fund's ending fund balance decreased from approximately $8.4 billion in fiscal year 2013-14 to $6.5 billion in fiscal year 2014-15. The $6.5 billion fund balance includes $1.0 billion in deferred payroll, $2.1 billion in reserves, and $3.4 billion in the unreserved-undesignated portion that must be funded before any amount is available for appropriation. Reserved funds are set aside for specific purposes and, therefore, are not available for appropriation.

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

I extend my appreciation to State departments for their efforts to submit timely reports. I also am grateful to my staff for their dedicated efforts and professionalism.

Sincerely,

Original signed by:

BETTY T. YEE

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Combined Statements

Combined Balance Sheet
All Fund Types

June 30, 2015
(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	$ 3,240,595	$ 1,761,746	$ 2,138,782	$ 186,350
PMIA Loans Receivable	—	11,937	11,593	30
Deposits in Surplus Money Investment Fund	—	408,546	6,893	3,258,922
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	289,240	91,601	12,769,309	592,167
Due From Other Funds	11,362,189	2,534,043	266,625	2,165,872
Due From Other Governments	238,934	6,058	—	7,696
Prepaid Expenses	378,502	771	—	37,775
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	65,101	—	—	36,100
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	21	—	—	94
Total Assets	**$ 15,574,582**	**$ 4,814,702**	**$ 15,193,202**	**$ 6,285,006**
LIABILITIES				
Accounts Payable	$ 1,670,004	$ 78,032	$ 17,193	$ 171,391
Benefits Payable	—	—	—	—
Due To Other Funds	1,679,594	31,011	11,667,595	3,482,467
Due To Other Governments	5,651,879	10,566	1,919,807	223,332
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	17,078	14,428	898	146,699
Deposits	20	—	—	3,148
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	4,100
Interfund Loans Payable	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	96,217	2,419,817	1,587,709	92,868
Total Liabilities	**9,114,792**	**2,553,854**	**15,193,202**	**4,124,005**
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	1,145,131	155,449	—	3,946,184
Reserved for Deposits	—	—	—	—
Special Fund for Economic Uncertainties	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	2,054,914	—	302,427
Unreserved-Undesignated	3,322,434	(107,244)	—	(2,533,616)
Total Fund Balance (Deficit) - Unadjusted	**4,467,565**	**2,103,119**	**—**	**1,714,995**
Adjustments to Fund Balance				
Deferred Payroll	1,025,563	25,584	—	302,281
Reserved for Encumbrances	966,662	132,145	—	143,725
Total Fund Balance (Deficit) - Adjusted	**6,459,790**	**2,260,848**	**—**	**2,161,001**
Total Liabilities, Reserves, and Fund Balance	**$ 15,574,582**	**$ 4,814,702**	**$ 15,193,202**	**$ 6,285,006**

	Nongovernmental Cost Funds						
			Other Nongovernmental Cost Funds				
Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds - Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds - Other	Total (Memorandum Only)
$ 2,389,644	$ 6,589	$ 490,623	$ 617,202	$ 36,363,837	$ 1,072,020	$ 28,508,864	$ 76,776,252
14,990	31	1,947	685	250,057	4	150,674	441,948
9,883,145	2,453,722	11,650	7,066,419	4,284,582	1,807,992	5,258,483	34,440,354
—	—	11,643	—	—	—	—	11,643
1,054,735	14,216	933,207	1,553,100	25,240	31,385,146	858,365	49,566,326
7,201,023	1,260,737	757,842	133,340	1,357,530	55,954	1,693,299	28,788,454
67,295	7,001	12,461,672	67,237	365,776	3,481	32,677	13,257,827
8,224	—	132,164	6,248	19,763	1,046	42,091	626,584
—	—	—	15,101	78,689	—	3,303	97,093
—	—	—	22,510,126	1,781,970	535,620,673	27,290,091	587,202,860
6,102	—	—	4,622,241	7,639,712	—	284,737	12,653,993
—	—	—	—	—	—	—	—
—	—	113,882	6,663,269	3,802,819	562,951	1,670,675	12,813,596
—	—	169,052	243,807	147,179	369,112	32,020	961,170
—	—	(282,933)	(2,899,572)	(820,351)	—	(1,701,695)	(5,704,551)
—	—	—	—	—	—	45,726,813	45,726,813
—	15,218,221	—	428,610	—	—	—	15,646,831
—	14,294,950	—	1,582,855	—	—	—	15,877,805
—	—	—	(2,011,465)	—	—	—	(2,011,465)
—	—	—	2,434,078	—	—	3,825,557	6,259,635
27	—	—	4,346,682	11,694	9	16,829	4,375,356
$ 20,625,185	**$ 33,255,467**	**$ 14,800,749**	**$ 47,379,963**	**$ 55,308,497**	**$570,878,388**	**$113,692,783**	**$897,808,524**
$ 791,533	$ 139,705	$ 4,957,475	$ 2,148,991	$ 601,283	$ 55,171,418	$ 2,069,441	$ 67,816,466
—	—	—	723,328	—	—	—	723,328
5,082,682	1,393,892	2,577,992	510,104	2,264,517	605,224	679,759	29,974,837
3,151,346	55,759	6,057,346	71,916	53,210	1,184	1,090,299	18,286,644
—	—	—	138,182	123,108	—	624	261,914
—	—	—	69,007	—	—	—	69,007
223,633	—	114,710	517,805	82,100	—	597,534	1,714,885
19,841	—	—	1,308,945	38,328,096	—	584,528	40,244,578
—	—	—	8,094	433,854	—	—	441,948
—	—	7,863	—	94,517	—	—	106,480
—	—	—	—	—	—	—	—
—	—	—	54,580	23,394	427	242,729	321,130
—	—	—	12,235,362	11,108,375	—	3,772,736	27,116,473
30,855	—	35,270	12,260,783	148,309	19,493,118	3,353,611	39,518,557
9,299,890	**1,589,356**	**13,750,656**	**30,047,097**	**53,260,763**	**75,271,371**	**12,391,261**	**226,596,247**
—	—	—	—	110,722	—	—	110,722
—	—	—	—	—	495,578,101	—	495,578,101
5,394,918	13,694,867	—	—	—	—	—	24,336,549
—	—	—	—	—	—	52,974,750	52,974,750
—	—	—	—	—	—	—	—
6,665,915	—	—	—	—	—	—	9,023,256
(2,811,550)	12,007,311	904,579	17,254,928	1,882,697	—	48,190,188	78,109,727
9,249,283	**25,702,178**	**904,579**	**17,254,928**	**1,993,419**	**495,578,101**	**101,164,938**	**660,133,105**
189,463	13,011	145,514	77,938	54,315	28,916	136,584	1,999,169
1,886,549	5,950,922	—	—	—	—	—	9,080,003
11,325,295	**31,666,111**	**1,050,093**	**17,332,866**	**2,047,734**	**495,607,017**	**101,301,522**	**671,212,277**
$ 20,625,185	**$ 33,255,467**	**$ 14,800,749**	**$ 47,379,963**	**$ 55,308,497**	**$570,878,388**	**$113,692,783**	**$897,808,524**

Combined Statement of Operations
All Fund Types

Year Ended June 30, 2015
(Amounts in thousands)

	Governmental Cost Funds			
		Special Fund Types		
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE (DEFICIT), BEGINNING	**$ 8,409,889**	**$ 607,079**	**$ —**	**$ 1,334,977**
ADDITIONS				
Revenues	114,984,932	574,208	14,763,467	10,549,655
Operating Income	—	—	—	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Receipts From Depositors	—	—	—	—
Members' Contributions	—	—	—	—
Securities in Trust Received or Purchased	—	—	—	—
Revenues Collected for Other Funds	—	—	113,375,442	—
Sales Tax Collected for Local Government	—	—	11,995,638	—
Transfers From Other Funds	420,981	1,735,252	—	14,930,674
Bonds Authorized	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	301,428	635	295,317	61,708
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	277,178	11,142,204	161,245	8,952,326
Total Additions	**115,984,519**	**13,452,299**	**140,591,109**	**34,494,363**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	29,863,309	536,734	160,969	5,469,170
Local Assistance	85,109,388	95,670	—	2,430,975
Capital Outlay	167,874	(114)	—	325,675
Total Appropriation Expenditures	**115,140,571**	**632,290**	**160,969**	**8,225,820**
Operating Expenditures and Expenses	—	—	—	—
Payments to and for Depositors	—	—	—	—
Benefits	—	—	—	—
Administrative Expenses	—	—	—	—
Members' Contributions Refunded	—	—	—	—
Workers' Benefit Payments	—	—	—	—
Retirement Benefits Paid	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Securities in Trust Released or Sold	—	—	—	—
Disbursement of Revenues Collected for Other Funds	—	—	113,375,442	—
Distribution of Local Sales Tax Collections	—	—	11,995,638	—
Transfers To Other Funds	2,656,548	46,924	14,750,142	15,961,063
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	137,499	(10,484)	—	536,895
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	11,129,800	308,918	8,944,561
Total Deductions	**117,934,618**	**11,798,530**	**140,591,109**	**33,668,339**
FUND BALANCE (DEFICIT), ENDING	**$ 6,459,790**	**$ 2,260,848**	**$ —**	**$ 2,161,001**

* Beginning fund balances are restated due to fund reclassifications.

	Nongovernmental Cost Funds						
			Other Nongovernmental Cost Funds				
Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds - Federal	Public Service Enterprise Funds *	Working Capital and Revolving Funds *	Retirement Funds	Trust and Agency Funds - Other	Total (Memorandum Only)
$ 8,863,146	**$ 29,017,435**	**$ 1,144,036**	**$ 16,288,253**	**$ 2,079,800**	**$494,014,479**	**$ 96,483,381**	**$658,242,475**
20,827,565	—	—	—	—	—	—	161,699,827
—	670	7,656,450	16,192,740	3,005,022	—	88,756,115	115,610,997
—	—	77,131,605	—	—	—	2,466,026	79,597,631
—	—	—	—	—	13,761,244	4,154,590	17,915,834
—	15,283	(87)	965,763	1,790	16,121,514	125,233	17,229,496
—	—	—	—	—	—	—	—
—	—	—	—	—	—	41,574,620	41,574,620
—	—	—	—	—	6,260,246	—	6,260,246
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	113,375,442
—	—	—	—	—	—	—	11,995,638
36,549,938	3,031,979	12,210,231	339,721	112,881	177,391	5,102,749	74,611,797
—	7,120,000	—	—	—	—	—	7,120,000
—	—	—	—	—	—	—	—
234,131	54	(88,494)	(176,657)	(99,957)	(906,734)	66,391	(312,178)
—	—	—	4	9,807	—	(344,535)	(334,724)
103,397	29,182	897	1,080,417	277,605	1,453,292	4,888,469	28,366,212
57,715,031	**10,197,168**	**96,910,602**	**18,401,988**	**3,307,148**	**36,866,953**	**146,789,658**	**674,710,838**
7,244,813	—	—	—	—	—	—	43,274,995
23,785,299	—	—	—	—	—	—	111,421,332
451,970	—	—	—	—	—	—	945,405
31,482,082	**—**	**—**	**—**	**—**	**—**	**—**	**155,641,732**
—	4,575,467	82,642,533	14,563,795	2,515,615	—	102,379,496	206,676,906
—	—	—	—	—	—	38,631,825	38,631,825
—	—	—	—	—	—	—	—
—	—	—	—	—	3,325,884	—	3,325,884
—	—	—	—	—	330,158	—	330,158
—	—	—	—	—	—	—	—
—	—	—	—	—	31,622,354	—	31,622,354
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	113,375,442
—	—	—	—	—	—	—	11,995,638
23,631,654	3,010,781	14,355,433	1,451,471	53,803	—	980,628	76,898,447
—	—	—	303,826	—	—	—	303,826
—	—	—	706,131	—	—	—	706,131
—	—	—	—	—	—	—	—
139,146	(37,756)	(2,873)	(297)	97,189	(5,391)	(46,737)	807,191
—	—	—	327,364	46,198	—	9,603	383,165
—	—	9,452	5,085	626,409	1,410	16,702	21,042,337
55,252,882	**7,548,492**	**97,004,545**	**17,357,375**	**3,339,214**	**35,274,415**	**141,971,517**	**661,741,036**
$ 11,325,295	**$ 31,666,111**	**$ 1,050,093**	**$ 17,332,866**	**$ 2,047,734**	**$495,607,017**	**$101,301,522**	**$671,212,277**

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2015

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	$ 357,373	$ 366,901	$ (9,528)
Corporation Tax	9,908,607	9,617,712	290,895
Cigarette Tax	86,317	84,343	1,974
Horse Racing Revenues	1,136	1,021	115
Inheritance, Estate, and Gift Taxes	—	—	—
Insurance Gross Premiums Tax	2,444,573	2,490,301	(45,728)
Trailer Coach License (In-Lieu) Fees	21,301	758	20,543
Motor Vehicle License (In-Lieu) Fees	148	—	148
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	76,862,208	71,698,570	5,163,638
Retail Sales and Use Tax	23,667,703	23,438,344	229,359
Retail Sales and Use Tax – Realignment	—	—	—
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Oil Severance Tax	—	—	—
Total Major Taxes and Licenses	**113,349,366**	**107,697,950**	**5,651,416**
MINOR REVENUES	**1,635,566**	**1,952,352**	**(316,786)**
TOTAL, ALL REVENUES	**$ 114,984,932**	**$ 109,650,302**	**$ 5,334,630**

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
$ —	$ —	$ —	$ 357,373	$ 366,901	$ (9,528)
—	—	—	9,908,607	9,617,712	290,895
747,670	707,487	40,183	833,987	791,830	42,157
13,081	13,962	(881)	14,217	14,983	(766)
—	—	—	—	—	—
1,464,288	—	1,464,288	3,908,861	2,490,301	1,418,560
1,888	1,888	—	23,189	2,646	20,543
2,296,766	2,195,293	101,473	2,296,914	2,195,293	101,621
5,348,064	5,307,177	40,887	5,348,064	5,307,177	40,887
365,634	369,467	(3,833)	365,634	369,467	(3,833)
4,201,852	4,153,624	48,228	4,201,852	4,153,624	48,228
1,366,605	1,802,000	(435,395)	78,228,813	73,500,570	4,728,243
9,999,833	2,046,346	7,953,487	33,667,536	25,484,690	8,182,846
3,179,652	9,412,878	(6,233,226)	3,179,652	9,412,878	(6,233,226)
1,583,880	1,593,000	(9,120)	1,583,880	1,593,000	(9,120)
—	—	—	—	—	—
30,569,213	**27,603,122**	**2,966,091**	**143,918,579**	**135,301,072**	**8,617,507**
16,145,682	**20,581,495**	**(4,435,813)**	**17,781,248**	**22,533,847**	**(4,752,599)**
$ 46,714,895	**$ 48,184,617**	**$ (1,469,722)**	**$ 161,699,827**	**$ 157,834,919**	**$ 3,864,908**

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2015

(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	$ 347,432	$ 347,432	$ —
Judicial	1,684,034	1,693,726	9,692
Executive	859,910	912,912	53,002
State and Consumer Services *	15,872	17,004	1,132
Business, Transportation, and Housing			
Business and Housing *	8,710	8,728	18
Transportation	83,460	83,460	—
Resources	1,414,344	1,632,106	217,762
Environmental Protection	66,547	71,836	5,289
Health and Human Services	29,207,947	30,133,077	925,130
Corrections and Rehabilitation	9,786,848	9,913,266	126,418
Education			
Education K-12	48,953,341	48,957,601	4,260
Higher Education	12,619,188	12,696,755	77,567
Labor and Workforce Development	283,243	307,307	24,064
Government Operations *	751,438	741,854	(9,584)
General Government			
General Administration	1,463,861	1,527,451	63,590
Tax Relief	416,755	427,382	10,627
Shared Revenues	18,399	21,801	3,402
Debt Service	5,149,629	5,163,514	13,885
Other Statewide Expenditures	2,887,050	3,212,074	325,024
Expenditure Adjustment for Encumbrances	(126,381)	(126,381)	—
Credit for Overhead Services by General Fund	(603,707)	(603,707)	—
Statewide Indirect Cost Recoveries	(147,349)	(147,349)	—
TOTAL, ALL EXPENDITURES	**$ 115,140,571**	**$ 116,991,849**	**$ 1,851,278**

* These functions are most impacted by the Governor's Reorganization Plan No. 2 of 2012.

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
$ 412	$ 412	$ —	$ 347,844	$ 347,844	$ —
1,855,967	2,130,140	274,173	3,540,001	3,823,866	283,865
983,342	1,098,398	115,056	1,843,252	2,011,310	168,058
653,001	705,693	52,692	668,873	722,697	53,824
206,425	210,915	4,490	215,135	219,643	4,508
7,306,907	8,156,246	849,339	7,390,367	8,239,706	849,339
2,935,891	3,072,777	136,886	4,350,235	4,704,883	354,648
1,093,138	1,157,168	64,030	1,159,685	1,229,004	69,319
20,721,740	20,869,163	147,423	49,929,687	51,002,240	1,072,553
54,558	101,352	46,794	9,841,406	10,014,618	173,212
(99,901)	(99,242)	659	48,853,440	48,858,359	4,919
39,255	47,045	7,790	12,658,443	12,743,800	85,357
489,804	508,335	18,531	773,047	815,642	42,595
194,810	206,990	12,180	946,248	948,844	2,596
1,416,440	1,545,387	128,947	2,880,301	3,072,838	192,537
—	—	—	416,755	427,382	10,627
1,860,963	1,960,963	100,000	1,879,362	1,982,764	103,402
1,290,365	1,291,341	976	6,439,994	6,454,855	14,861
4,050	235,144	231,094	2,891,100	3,447,218	556,118
(506,964)	(506,964)	—	(633,345)	(633,345)	—
958	958	—	(602,749)	(602,749)	—
—	—	—	(147,349)	(147,349)	—
$ 40,501,161	**$ 42,692,221**	**$ 2,191,060**	**$ 155,641,732**	**$ 159,684,070**	**$ 4,042,338**

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Notes to the Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present the financial position and the results of operations of the State for the fiscal year ended June 30, 2015. These statements have been prepared in compliance with State laws, State accounting procedures, and the State budget.

The State of California *Budgetary/Legal Basis Annual Report* presents information on those financial activities of the State over which the Governor, the Legislature, and other elected officials have direct or indirect governing and fiscal control. The financial statements in this report include accounts of various boards, commissions, agencies, authorities, retirement systems, and the State's public universities. The funds from which these entities operate are included in this report in accordance with California Government Code (GC) section 12461(b)(3), which requires the *Budgetary/Legal Basis Annual Report* to include statements showing the receipts, disbursements, and closing balances of each fund in the State Treasury. The financial information contained in the *Budgetary/Legal Basis Annual Report* is compiled using data received from and certified by individual State departments. GC section 13344 requires State departments to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the Budgetary/Legal Basis Annual Report. The State Controller's Office (SCO) has not audited this information. Any discrepancies between what was reported and what is presented may be due to adjustments made by the Department of Finance (DOF) after we received the data, and are outside of the scope of this report.

In addition, the State of California prepares a supplementary two-volume report, the *Budgetary/Legal Basis Annual Report Supplement*, containing detailed revenue and appropriation statements for the Governmental Cost Funds.

The State of California also prepares a separate report, the *Comprehensive Annual Financial Report* (CAFR), which includes financial statements prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America. A copy of this report is available online at www.sco.ca.gov.

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 comprising its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

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

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

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

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

- *General Fund Special Accounts* are accounts within the General Fund created by the Legislature to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes. Included within these accounts is the Budget Stabilization Account (BSA), which was established by Proposition 58 in March 2004. This fund requires the Controller to transfer a percentage of estimated General Fund revenue, currently three percent, from the General Fund to the BSA. However, pursuant to Section 20(e) of Article XVI of the Constitution of the State of California, the transfers of money from the General Fund to the BSA may be suspended for a fiscal year by issue of an executive order by the Governor no later than June 1 of the preceding year. In May 2013, the Governor issued Executive Order B-22-13 to suspend the transfer of money from the General Fund to the BSA for fiscal year 2013-14. The suspension was necessary to alleviate the need for additional program cuts, given the unprecedented budget deficit.

- *Feeder Funds* are the depositories for the collection of major taxes prior to clearance to the General Fund. The resources and obligations of these funds that apply to the General Fund as of June 30 of each year are included in the Due From Other Funds account(s). Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30 of a given year.

- *Transportation Funds* are used to account for revenues that are restricted by law to transportation and related public safety programs.

- *Other Governmental Cost Funds* are used to account for other revenues that are restricted by law for specific purposes.

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

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

Trust and Agency Funds – Federal are used to account for money that is 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 primarily render services to the public for a charge.

- *Working Capital and Revolving Funds* are used to account for the internal service activities rendered by a State agency to other State agencies or local governments.

- *Retirement Funds* are used to account for contributions received by various retirement systems, the investment of these funds, retirement allowances, and refunds to members.

- *Trust and Agency Funds – Other* are used to account for money and properties that are received and disbursed by the State as trustee or custodian.

C. Measurement Focus and Basis of Accounting

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

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

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

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

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

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

In accordance with the Welfare and Institutions Code section 14159, commencing with fiscal year 2004-05, the following funds related to Medi-Cal services and fiscal intermediary and county administration costs are treated on a cash basis.

- General Fund (Fund 0001)
- Healthy Families Fund (Fund 0555)

- Medi-Cal Inpatient Adjustment Fund (Fund 0834)
- Mental Health Managed Care Deposit Fund (Fund 0865)
- Federal Trust Fund (Fund 0890)
- Health Care Deposit Fund (Fund 0912)
- Children's Medical Services Rebate Fund (Fund 3079)
- Nondesignated Public Hospital Supplemental Fund (Fund 3096)
- Private Hospital Supplemental Fund (Fund 3097)
- Children's Health and Human Services Special Fund (Fund 3156)
- Hospital Quality Assurance Revenue Fund (Fund 3158)
- Emergency Medical Air Transportation Act Fund (Fund 3168)
- Public Hospital Investment, Improvement, and Incentive Fund (Fund 3172)
- Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (Fund 3201)
- Long-Term Care Quality Assurance Fund (Fund 3213)
- Demonstration Disproportionate Share Hospital Fund (Fund 7502)
- Health Care Support Fund (Fund 7503)
- Low Income Health Program Fund (Fund 8502)

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

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

D. Capital Assets

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

Governmental accounting standards require the capitalization of purchased intangible assets and internally generated intangible assets.

E. Long-Term Obligations

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

F. Fund Equity

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

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

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 money for necessary expenditures throughout the year that have not been anticipated or provided for in the annual budget. It also provides relief, to the amount of its available funds, for any budgeted shortfalls. As of June 30, 2015, the SFEU balance of $449 million was added to the $2.9 billion Unreserved-Undesignated balance of the General Fund, in accordance with GC section 16418(d).

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.

Deferred Payroll represents the amount of June 2015 payroll expenditures deferred to July 2015 for all State departments paid through the uniform payroll system. Executive Order E15/16-A was issued by the DOF, as authorized under Control Section 12.45 of the Budget Act of 2014 and pursuant to GC sections 12472.5 and 13302, to implement the deferral of June 2015 payroll expenditures for various governmental and nongovernmental cost funds. June 2015 payroll expenditures were realized in July 2015.

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

The fund equity includes 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 PMIA investment loans are restricted by law to certain categories, including loans to various bond funds. Outstanding loans to the various bond funds as of June 30 are reflected in this report as PMIA Loans Payable in the bond funds and as PMIA Loans Receivable in each fund group in the Combined Balance Sheet. PMIA

Loans Receivable are not reflected in the individual fund statements of this report because the loans were made directly from the PMIA, and the specific funds providing the loans are not identifiable.

H. Comparative Statements

This report includes the Comparative Statement of Actual and Estimated Revenues and the Comparative Statement of Actual and Budgeted Expenditures for the year ended June 30, 2015. 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 2015-16 Governor's Budget Summary. The Comparative Statement of Actual and Budgeted Expenditures compares the actual governmental cost fund expenditures incurred with the total appropriations for fiscal year 2014-15.

I. Appropriations Limit

The State is subject to an annual appropriations limit imposed by Article XIIIB of the California Constitution. Article XIIIB 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 XIIIB.

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

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 are 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 XIIIB imposes no limit on appropriations or funds obtained through non-tax sources, such as bond proceeds and reasonable user charges or fees. The State appropriations limit also is exclusive of certain appropriations, such as debt service on voter-approved debt, debt existing when Article XIIIB 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 limits.

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

J. Cash Management

As part of its cash management program, the State issues short-term obligations known as revenue anticipation notes (RANs), to meet cash flow needs during the fiscal year. The State issues RANs to partially fund timing differences between revenues and expenditures. A significant portion of the General Fund revenues are received in the latter half of the fiscal year, while disbursements are paid more evenly throughout the fiscal year. The State issued $2.8 billion of short-term debt on September 23, 2014. As required by law, the RANs were repaid prior to June 30, 2015.

NOTE 2: BUDGETARY AND LEGAL COMPLIANCE

A. Appropriation Accounting

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

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

Appropriations generally are available for expenditure or encumbrance either in the year appropriated or for a period of three years after the appropriation 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.

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 SCO is responsible for overall appropriation control.

Financial activities mainly are controlled at the appropriation level, but this can vary, depending on the schedules and wording contained in the Budget Act. Certain items that are established at the category, program, element, or component level can be adjusted by the DOF. 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.

B. Budgetary-Legal Basis Differences

Certain differences exist between the SCO's accounting and the DOF's budgeting methods and how some budgetary-legal transactions are treated. These differences are related to various factors, such as classifications, timing, as well as interpretations and assumptions. Some of these differences are reflected in the treatment of encumbrance adjustments, deferred payroll, bond proceeds, prior-year appropriation adjustments, and loan repayments.

NOTE 3: LONG-TERM OBLIGATIONS

A. Defeased Bonds

The State has defeased certain bonds by placing the proceeds of new bonds in irrevocable escrow in a special trust account with the State Treasury to provide for all future debt service payments on the refunded bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2015, general obligation bonds outstanding in the amount of approximately $3.1 billion were considered defeased.

B. Commercial Paper Notes

The general obligation commercial paper program was established pursuant to Chapter 697, Statutes of 1995. Under this program, the State issues general obligation commercial paper notes that may be renewed or may be refunded by the issuance of general obligation bonds. Commercial paper notes are deemed issued upon authorization by the respective finance committees. As of June 30, 2015, commercial paper notes of $482 million were outstanding.

NOTE 4: SIGNIFICANT AND ON-GOING CHANGES IN CURRENT FISCAL YEAR

A. FI$Cal Wave 1 Year-End Financial Reporting

The Financial Information System for California (FI$Cal) is a business transformation project for State government in the areas of budgeting, accounting, procurement, and cash management. The project will prepare the State systems and workforce to function in an integrated financial management system environment.

July 2014 marked the launch of Wave 1 of the FI$Cal Project for nine departments: Alcoholic Beverage Control Appeals Board (2120), Agriculture Labor Relations Board (7300), Department of Finance (8860), Department of Fair Employment and Housing (1700), San Francisco Bay Conservation and Development Commission (3820), Office of Environmental Health Hazard Assessment (3980), Department of Alcoholic and Beverage Control (2100), California State Summer School for the Arts (6255), and California Arts Council (8260).

Three of the nine departments' (Alcoholic Beverage Control Appeals Board, Agriculture Labor Relations Board, and Department of Finance) actual financial statement information are included in this publication. As the remaining six departments were unable to provide complete or accurate financial statements in a timely manner, the SCO used estimates for their financial statement information included in the publication.

B. Proposition 30

Proposition 30 (The Schools and Local Public Safety Protection Act of 2012), which is also known as Temporary Taxes to Fund Education, was passed by California voters in November 2012. It continues to provide for an increase in personal income tax over seven years for California residents with annual incomes

over $250,000, retroactively starting January 1, 2012, through December 31, 2018. The measure also provides for an increase in the retail sales tax by 0.25% over four years, starting January 1, 2013, and continuing through December 31, 2016.

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

C. Proposition 39

Proposition 39 (The California Clean Energy Jobs Act), passed by California voters in November 2012, took effect on July 1, 2013, for the purpose of funding eligible projects that create jobs in California, improving energy efficiency and expanding clean energy generation. With the passage of Proposition 39, the State will be able to reduce energy demand at public schools and provide long-term savings and budgetary flexibility for schools. Proposition 39 requires multi-state businesses to calculate their California income tax liability based on the percentage of their sales in California. Half of the revenue generated will be dedicated to energy efficiency and alternative energy projects, with the remainder earmarked for public schools and community colleges.

D. State and Local Realignment Funds

Realignment funds serve as pass-through funds for revenues that are transferred to the local governments. All realignment funds should have zero dollar fund balances except for two funds because of timing issues. Local Revenue Fund (0330) has a fund balance of $10 million and Local Revenue Fund 2011 (3171) has a fund balance of $32 million, resulting in a total ending fund balance of $42 million in the Local Realignment funds for fiscal year 2014-15.

NOTE 5: REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

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

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

Information provided in reports submitted to the SCO is presented in the back of this publication as follows:

- Agencies with active accounts including the type of account and the balances as of June 30, 2015.
- Agencies with active accounts that have no remaining balance as of June 30, 2015.
- Agencies that have declared that they hold no accounts outside the State Treasury.

Detailed Financial Statements

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Governmental Cost Funds – Special Fund Types

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General Fund Special Accounts

Governmental Cost Funds
General Fund Special Accounts
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Budget Stabilization Account (1011)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 16	$ 537	$ —	$ 1,606,422
Deposits in Surplus Money Investment Fund	1,430	—	785	—
Receivables	—	—	—	—
Due From Other Funds	—	—	261	—
Due From Other Governments	314	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 1,760**	**$ 537**	**$ 1,046**	**$ 1,606,422**
LIABILITIES				
Accounts Payable	$ —	$ —	$ 225	$ —
Due To Other Funds	940	—	1	—
Due To Other Governments	—	—	2	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**940**	**—**	**228**	**—**
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	820	537	695	1,606,422
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**820**	**537**	**695**	**1,606,422**
Adjustments to Fund Balance				
Deferred Payroll	—	—	109	—
Reserved for Encumbrances	—	—	14	—
Total Fund Balance (Deficit) - Adjusted	**820**	**537**	**818**	**1,606,422**
Total Liabilities and Fund Balance	**$ 1,760**	**$ 537**	**$ 1,046**	**$ 1,606,422**

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

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)	County School Service Fund Contingency Account * (0030)
$ —	$ —	$ 83	$ 4,003	$ 737	$ —	$ —
196	—	—	—	17,447	—	—
—	—	34	—	467	—	—
—	2	30	—	4,258	—	—
—	—	—	—	1,392	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 196	**$ 2**	**$ 147**	**$ 4,003**	**$ 24,301**	**$ —**	**$ —**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	2	35	59	4,040	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**2**	**35**	**59**	**4,040**	**—**	**—**
—	—	—	79,187	—	22,247	—
196	—	82	—	16,512	—	—
—	—	—	(75,502)	—	(22,247)	—
196	**—**	**82**	**3,685**	**16,512**	**—**	**—**
—	—	30	—	943	—	—
—	—	—	259	2,806	—	—
196	**—**	**112**	**3,944**	**20,261**	**—**	**—**
$ 196	**$ 2**	**$ 147**	**$ 4,003**	**$ 24,301**	**$ —**	**$ —**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 15,960	$ 1,161	$ 1	$ 3
Deposits in Surplus Money Investment Fund	—	2,521	1,733	2,006
Receivables	—	2,832	11	155
Due From Other Funds	591	1,410	56	152
Due From Other Governments	487	218	1	93
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 17,038**	**$ 8,142**	**$ 1,802**	**$ 2,409**
LIABILITIES				
Accounts Payable	$ 1,948	$ 720	$ 2	$ 22
Due To Other Funds	1,210	1,980	30	180
Due To Other Governments	8,449	10	—	1
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**11,607**	**2,710**	**32**	**203**
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	12,061	—	—
Contingency Reserve for Economic Uncertainties	4,685	—	1,745	2,033
Unreserved-Undesignated	—	(9,495)	—	—
Total Fund Balance (Deficit) - Unadjusted	**4,685**	**2,566**	**1,745**	**2,033**
Adjustments to Fund Balance				
Deferred Payroll	591	1,394	24	144
Reserved for Encumbrances	155	1,472	1	29
Total Fund Balance (Deficit) - Adjusted	**5,431**	**5,432**	**1,770**	**2,206**
Total Liabilities and Fund Balance	**$ 17,038**	**$ 8,142**	**$ 1,802**	**$ 2,409**

Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Education Protection Account (3207)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development, and Demonstration Account (0479)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)
$ 1	$ 1,130	$ 1	$ 735	$ 1	$ 7	$ —
146	10,089	—	38,583	2,909	1,985	2,354
—	1	—	39	—	—	—
—	516	—	26,942	1	33	10
—	135	83	—	—	—	—
—	—	—	87	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 147	**$ 11,871**	**$ 84**	**$ 66,386**	**$ 2,911**	**$ 2,025**	**$ 2,364**
$ —	$ —	$ —	$ 989	$ —	$ —	$ —
—	750	—	678	—	39	13
—	—	—	—	—	—	—
—	2,291	—	398	—	—	—
—	—	—	—	—	—	—
—	—	—	4	—	—	—
—	**3,041**	**—**	**2,069**	**—**	**39**	**13**
—	—	—	13,640	—	—	—
147	8,391	84	27,052	2,911	1,943	1,612
—	—	—	—	—	—	—
147	**8,391**	**84**	**40,692**	**2,911**	**1,943**	**1,612**
—	439	—	4,295	—	32	9
—	—	—	19,330	—	11	730
147	**8,830**	**84**	**64,317**	**2,911**	**1,986**	**2,351**
$ 147	**$ 11,871**	**$ 84**	**$ 66,386**	**$ 2,911**	**$ 2,025**	**$ 2,364**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 2	$ 854	$ 45	$ 61
Deposits in Surplus Money Investment Fund	246	—	32,060	3,355
Receivables	21	—	5,024	144
Due From Other Funds	—	17	4,524	8
Due From Other Governments	—	—	3,083	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 269**	**$ 871**	**$ 44,736**	**$ 3,568**
LIABILITIES				
Accounts Payable	$ 98	$ —	$ 1,799	$ 11
Due To Other Funds	—	—	30	27
Due To Other Governments	—	—	55	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**98**	**—**	**1,884**	**38**
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	171	871	37,128	3,521
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**171**	**871**	**37,128**	**3,521**
Adjustments to Fund Balance				
Deferred Payroll	—	—	2,181	7
Reserved for Encumbrances	—	—	3,543	2
Total Fund Balance (Deficit) - Adjusted	**171**	**871**	**42,852**	**3,530**
Total Liabilities and Fund Balance	**$ 269**	**$ 871**	**$ 44,736**	**$ 3,568**

Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account: Geothermal Resources Development Account (0034)	Geothermal Resources Development Account: Local Government Geothermal Resources Revolving Subaccount (0497)	Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
$ —	$ 148	$ 2	$ 6	$ —	$ 1,169	$ —
4,587	39,362	806	—	10,390	17,025	2,764
—	2	—	—	—	12,511	—
3	1,086	—	330	47	9,407	1
—	52	—	—	—	—	—
—	43	—	—	—	230	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 4,590	**$ 40,693**	**$ 808**	**$ 336**	**$ 10,437**	**$ 40,342**	**$ 2,765**
$ 1	$ 188	$ —	$ —	$ 2	$ 1,200	$ 39
5	620	—	200	5	2,889	1
—	4	—	133	—	—	—
—	—	—	—	—	3,626	—
—	—	—	—	—	—	—
—	—	—	—	—	130	—
6	**812**	**—**	**333**	**7**	**7,845**	**40**
—	—	—	—	1,597	—	—
4,579	39,042	808	3	3,303	25,819	2,180
—	—	—	—	—	—	—
4,579	**39,042**	**808**	**3**	**4,900**	**25,819**	**2,180**
2	660	—	—	44	3,939	—
3	179	—	—	5,486	2,739	545
4,584	**39,881**	**808**	**3**	**10,430**	**32,497**	**2,725**
$ 4,590	**$ 40,693**	**$ 808**	**$ 336**	**$ 10,437**	**$ 40,342**	**$ 2,765**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Lake Tahoe Science and Lake Improvement Account (1018)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 1,323	$ —	$ 1	$ 3,687
Deposits in Surplus Money Investment Fund	—	96	1,313	—
Receivables	—	—	—	4
Due From Other Funds	—	—	—	31
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 1,323**	**$ 96**	**$ 1,314**	**$ 3,722**
LIABILITIES				
Accounts Payable	$ —	$ —	$ —	$ —
Due To Other Funds	—	—	—	1,628
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**—**	**—**	**—**	**1,628**
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	954	96	1,314	2,067
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**954**	**96**	**1,314**	**2,067**
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	27
Reserved for Encumbrances	369	—	—	—
Total Fund Balance (Deficit) - Adjusted	**1,323**	**96**	**1,314**	**2,094**
Total Liabilities and Fund Balance	**$ 1,323**	**$ 96**	**$ 1,314**	**$ 3,722**

Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)
$ 672	$ 1,599	$ 2,861	$ 1,582	$ 67	$ 3,259	$ 1,687
—	—	—	—	11,781	45,386	—
—	—	92	167	1,459	46,819	—
—	89	201	214	725	13,804	—
—	—	—	105	—	—	—
—	—	—	—	—	411	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 672	**$ 1,688**	**$ 3,154**	**$ 2,068**	**$ 14,032**	**$ 109,679**	**$ 1,687**
$ —	$ —	$ 28	$ —	$ —	$ 14,588	$ —
—	153	63	1,762	384	7,692	—
—	594	—	—	—	—	—
—	222	—	—	—	2,100	—
—	—	—	—	—	—	—
—	—	—	—	—	1,383	—
—	**969**	**91**	**1,762**	**384**	**25,763**	**—**
—	—	—	—	—	—	—
672	208	2,831	111	12,120	62,958	1,687
—	—	—	—	—	—	—
672	**208**	**2,831**	**111**	**12,120**	**62,958**	**1,687**
—	89	160	195	722	5,913	—
—	422	72	—	806	15,045	—
672	**719**	**3,063**	**306**	**13,648**	**83,916**	**1,687**
$ 672	**$ 1,688**	**$ 3,154**	**$ 2,068**	**$ 14,032**	**$ 109,679**	**$ 1,687**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 1	$ 1	$ 1,290	$ 5
Deposits in Surplus Money Investment Fund	3,401	14,322	—	671
Receivables	—	—	—	—
Due From Other Funds	1	4	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 3,403**	**$ 14,327**	**$ 1,290**	**$ 676**
LIABILITIES				
Accounts Payable	$ —	$ 536	$ —	$ —
Due To Other Funds	—	—	—	17
Due To Other Governments	—	2	—	—
Advance Collections	3,187	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**3,187**	**538**	**—**	**17**
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	5	—	—
Contingency Reserve for Economic Uncertainties	216	616	1,282	621
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**216**	**621**	**1,282**	**621**
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Reserved for Encumbrances	—	13,168	8	38
Total Fund Balance (Deficit) - Adjusted	**216**	**13,789**	**1,290**	**659**
Total Liabilities and Fund Balance	**$ 3,403**	**$ 14,327**	**$ 1,290**	**$ 676**

State Certified Unified Program Agency Account (3084)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)
$ —	$ 70,788	$ 7,426	$ 43,372	$ 250	$ —	$ 541
1,265	—	83,000	—	—	988	—
—	18,730	68	—	—	—	—
92	387	99	543	10	121	2,462,587
—	—	75	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 1,357	**$ 89,905**	**$ 90,668**	**$ 43,915**	**$ 260**	**$ 1,109**	**$ 2,463,128**
$ —	$ 9,181	$ 11	$ 763	$ —	$ —	$ 44,828
207	894	800	443	10	35	—
—	1,316	—	—	—	—	—
9	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,418,300
216	**11,391**	**811**	**1,206**	**10**	**35**	**2,463,128**
—	—	26,704	—	8	—	—
1,010	76,777	4,355	42,573	242	925	—
—	—	—	—	—	—	—
1,010	**76,777**	**31,059**	**42,573**	**250**	**925**	**—**
73	244	13	136	—	120	—
58	1,493	58,785	—	—	29	—
1,141	**78,514**	**89,857**	**42,709**	**250**	**1,074**	**—**
$ 1,357	**$ 89,905**	**$ 90,668**	**$ 43,915**	**$ 260**	**$ 1,109**	**$ 2,463,128**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 180	$ —	$ 3	$ 3
Deposits in Surplus Money Investment Fund	47,440	108	50	5,945
Receivables	3,021	—	—	—
Due From Other Funds	5,071	—	—	379
Due From Other Governments	20	—	—	—
Prepaid Expenses	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 55,732**	**$ 108**	**$ 53**	**$ 6,327**
LIABILITIES				
Accounts Payable	$ 853	$ —	$ —	$ —
Due To Other Funds	2,870	—	1	318
Due To Other Governments	—	—	—	—
Advance Collections	2,595	—	—	—
Deposits	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**6,318**	**—**	**1**	**318**
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	42,808	108	50	5,020
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**42,808**	**108**	**50**	**5,020**
Adjustments to Fund Balance				
Deferred Payroll	2,780	—	—	269
Reserved for Encumbrances	3,826	—	2	720
Total Fund Balance (Deficit) - Adjusted	**49,414**	**108**	**52**	**6,009**
Total Liabilities and Fund Balance	**$ 55,732**	**$ 108**	**$ 53**	**$ 6,327**

Vietnam Veterans Memorial Account (0473)	Total
$ —	$ 1,773,683
1	408,546
—	91,601
—	2,534,043
—	6,058
—	771
—	—
—	—
$ 1	**$ 4,814,702**
$ —	$ 78,032
—	31,011
—	10,566
—	14,428
—	—
—	2,419,817
—	**2,553,854**
—	155,449
1	2,054,914
—	(107,244)
1	**2,103,119**
—	25,584
—	132,145
1	**2,260,848**
$ 1	**$ 4,814,702**

(Concluded)

Governmental Cost Funds
General Fund Special Accounts
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)	Budget Stabilization Account (1011)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,351**	**$ 490**	**$ 583**	**$ —**
ADDITIONS				
Revenues	528	82	2,327	—
Transfers From Other Funds	—	—	—	1,606,422
Prior Year Revenue Adjustments	(65)	27	—	—
Other Additions	—	—	—	—
Total Additions	**463**	**109**	**2,327**	**1,606,422**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	998	62	2,484	—
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	**998**	**62**	**2,484**	**—**
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	—	(392)	—
Other Deductions	—	—	—	—
Total Deductions	**994**	**62**	**2,092**	**—**
FUND BALANCE (DEFICIT), ENDING	**$ 820**	**$ 537**	**$ 818**	**$ 1,606,422**

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

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account * (0050)	County School Service Fund Contingency Account (0030)
$ 103	**$ —**	**$ 160**	**$ 3,499**	**$ 10,933**	**$ —**	**$ 100**
98	68	361	7	33,430	—	—
—	—	—	500	8,000	—	—
—	—	—	—	1,950	—	—
—	—	—	—	—	—	—
98	**68**	**361**	**507**	**43,380**	**—**	**—**
5	3	409	3	34,685	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5	**3**	**409**	**3**	**34,685**	**—**	**—**
—	65	—	59	—	—	100
—	—	—	—	(633)	—	—
—	—	—	—	—	—	—
5	**68**	**409**	**62**	**34,052**	**—**	**100**
$ 196	**$ —**	**$ 112**	**$ 3,944**	**$ 20,261**	**$ —**	**$ —**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)
FUND BALANCE (DEFICIT), BEGINNING	**$ 3,184**	**$ 8,427**	**$ 1,855**	**$ 2,211**
ADDITIONS				
Revenues	13,437	20,573	303	2,164
Transfers From Other Funds	—	5,000	—	19
Prior Year Revenue Adjustments	(32)	(5)	—	—
Other Additions	—	—	—	—
Total Additions	**13,405**	**25,568**	**303**	**2,183**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	11,169	28,961	389	2,199
Local Assistance	—	31	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	**11,169**	**28,992**	**389**	**2,199**
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(11)	(429)	(1)	(11)
Other Deductions	—	—	—	—
Total Deductions	**11,158**	**28,563**	**388**	**2,188**
FUND BALANCE (DEFICIT), ENDING	**$ 5,431**	**$ 5,432**	**$ 1,770**	**$ 2,206**

Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Education Protection Account (3207)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development, and Demonstration Account (0479)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)
$ 149	**$ 5,595**	**$ 269**	**$ 70,700**	**$ 2,912**	**$ 2,105**	**$ 2,748**
1	9,746	—	32	2	433	1
—	—	—	73,464	—	—	—
—	(86)	—	(1)	—	—	—
—	—	—	—	—	—	—
1	**9,660**	**—**	**73,495**	**2**	**433**	**1**
3	6,435	—	71,483	3	555	598
—	—	185	10,000	—	—	—
—	—	—	—	—	—	—
3	**6,435**	**185**	**81,483**	**3**	**555**	**598**
—	—	—	—	—	—	—
—	(10)	—	(1,605)	—	(3)	(200)
—	—	—	—	—	—	—
3	**6,425**	**185**	**79,878**	**3**	**552**	**398**
$ 147	**$ 8,830**	**$ 84**	**$ 64,317**	**$ 2,911**	**$ 1,986**	**$ 2,351**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)
FUND BALANCE (DEFICIT), BEGINNING	**$ 312**	**$ 837**	**$ 34,232**	**$ 2,982**
ADDITIONS				
Revenues	286	855	76,866	809
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(30)	—	(67)	—
Other Additions	—	—	—	—
Total Additions	**256**	**855**	**76,799**	**809**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	103	3	72,529	271
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	**103**	**3**	**72,529**	**271**
Transfers To Other Funds	—	818	—	—
Adjustments to Prior Year Appropriation Expenditures	294	—	(4,350)	(10)
Other Deductions	—	—	—	—
Total Deductions	**397**	**821**	**68,179**	**261**
FUND BALANCE (DEFICIT), ENDING	**$ 171**	**$ 871**	**$ 42,852**	**$ 3,530**

			Geothermal Resources Development Account			
Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)	Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
$ 2,614	**$ 30,894**	**$ 2,019**	**$ —**	**$ 9,716**	**$ 31,371**	**$ 3,468**
2,017	21,437	360	4,330	3	56,611	3
—	—	—	—	1,315	—	—
—	(233)	—	3	—	1,145	—
—	—	—	—	—	—	—
2,017	**21,204**	**360**	**4,333**	**1,318**	**57,756**	**3**
49	12,351	502	3,031	288	57,450	1,180
—	—	—	—	316	—	—
—	—	—	—	—	—	—
49	**12,351**	**502**	**3,031**	**604**	**57,450**	**1,180**
—	—	—	1,299	—	—	—
(2)	(134)	1,069	—	—	(820)	(434)
—	—	—	—	—	—	—
47	**12,217**	**1,571**	**4,330**	**604**	**56,630**	**746**
$ 4,584	**$ 39,881**	**$ 808**	**$ 3**	**$ 10,430**	**$ 32,497**	**$ 2,725**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Lake Tahoe Science and Lake Improvement Account (1018)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)
FUND BALANCE (DEFICIT), BEGINNING	**$ 455**	**$ 99**	**$ 1,316**	**$ 1,622**
ADDITIONS				
Revenues	952	—	1	3,281
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	149
Other Additions	—	—	—	—
Total Additions	**952**	**—**	**1**	**3,430**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	9	3	3	2,963
Local Assistance	75	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	**84**	**3**	**3**	**2,963**
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(5)
Other Deductions	—	—	—	—
Total Deductions	**84**	**3**	**3**	**2,958**
FUND BALANCE (DEFICIT), ENDING	**$ 1,323**	**$ 96**	**$ 1,314**	**$ 2,094**

* Tax credit reimbursements were recorded as credit to expenditures (Less Funding accounts).

† Abnormal balance in State Operations is caused by the Less Funding account.

Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)
$ 485	**$ 1,040**	**$ 2,076**	**$ 4,360**	**$ 11,597**	**$ 91,069**	**$ 1,634**
—	5,582	3,267	1,897	15,622	107,258	—
—	—	1,100	—	—	67	—
—	(453)	23	15	92	(705)	—
—	—	—	—	—	—	—
—	**5,129**	**4,390**	**1,912**	**15,714**	**106,620**	**—**
(73)	1,734	3,479	3,341	13,714	92,798	(53) †
—	4,011	—	—	—	—	—
(114)	—	—	—	—	—	—
(187) *	**5,745**	**3,479**	**3,341**	**13,714**	**92,798**	**(53)**
—	—	—	2,708	—	25,180	—
—	(295)	(76)	(83)	(51)	(4,205)	—
—	—	—	—	—	—	—
(187)	**5,450**	**3,403**	**5,966**	**13,663**	**113,773**	**(53)**
$ 672	**$ 719**	**$ 3,063**	**$ 306**	**$ 13,648**	**$ 83,916**	**$ 1,687**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)
FUND BALANCE (DEFICIT), BEGINNING	**$ 238**	**$ 14,467**	**$ 965**	**$ 679**
ADDITIONS				
Revenues	415	6	333	16
Transfers From Other Funds	—	10,200	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**415**	**10,206**	**333**	**16**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	172	2,575	8	38
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	**172**	**2,575**	**8**	**38**
Transfers To Other Funds	265	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	8,309	—	(2)
Other Deductions	—	—	—	—
Total Deductions	**437**	**10,884**	**8**	**36**
FUND BALANCE (DEFICIT), ENDING	**$ 216**	**$ 13,789**	**$ 1,290**	**$ 659**

State Certified Unified Program Agency Account (3084)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)
$ 1,784	**$ 62,178**	**$ 76,757**	**$ 42,369**	**$ 250**	**$ 1,468**	**$ —**
683	97,665	2,137	21,945	—	2,000	—
—	—	28,000	—	—	—	—
(6)	2,379	23	—	—	—	—
—	—	11,625	—	779	—	11,129,800
677	**100,044**	**41,785**	**21,945**	**779**	**2,000**	**11,129,800**
1,350	8,264	17,752	21,612	779	2,380	—
—	76,349	4,703	—	—	—	—
—	—	—	—	—	—	—
1,350	**84,613**	**22,455**	**21,612**	**779**	**2,380**	**—**
—	—	6,230	—	—	—	—
(30)	(905)	—	(7)	—	14	—
—	—	—	—	—	—	11,129,800
1,320	**83,708**	**28,685**	**21,605**	**779**	**2,394**	**11,129,800**
$ 1,141	**$ 78,514**	**$ 89,857**	**$ 42,709**	**$ 250**	**$ 1,074**	**$ —**

(Continued)

Governmental Cost Funds
General Fund Special Accounts
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
FUND BALANCE (DEFICIT), BEGINNING	**$ 40,972**	**$ 111**	**$ 96**	**$ 13,169**
ADDITIONS				
Revenues	59,377	—	21	4,580
Transfers From Other Funds	1,165	—	—	—
Prior Year Revenue Adjustments	313	—	—	(3,801)
Other Additions	—	—	—	—
Total Additions	**60,855**	**—**	**21**	**779**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	46,907	3	65	8,707
Local Assistance	—	—	—	—
Capital Outlay	—	—	—	—
Total Appropriation Expenditures	**46,907**	**3**	**65**	**8,707**
Transfers To Other Funds	10,200	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,694)	—	—	(768)
Other Deductions	—	—	—	—
Total Deductions	**52,413**	**3**	**65**	**7,939**
FUND BALANCE (DEFICIT), ENDING	**$ 49,414**	**$ 108**	**$ 52**	**$ 6,009**

Vietnam Veterans Memorial Account (0473)	Total
$ 4	**$ 607,079**
—	574,208
—	1,735,252
—	635
—	11,142,204
—	**13,452,299**
3	536,734
—	95,670
—	(114)
3	**632,290**
—	46,924
—	(10,484)
—	11,129,800
3	**11,798,530**
$ 1	**$ 2,260,848**

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Feeder Funds

Governmental Cost Funds
Feeder Funds
Balance Sheet

June 30, 2015
(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	$ 2,580	$ 403	$ 21,726	$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	35,709	6,788	1,593,600	2,774
Due From Other Funds	—	199	51,162	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Total Assets	**$ 38,289**	**$ 7,390**	**$ 1,666,488**	**$ 2,774**
LIABILITIES				
Accounts Payable	$ —	$ —	$ 5,506	$ 257
Due To Other Funds	38,289	7,390	73,282	2,517
Due To Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	—	—	1,587,700	—
Total Liabilities	**38,289**	**7,390**	**1,666,488**	**2,774**
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**—**	**—**	**—**	**—**
Adjustments to Fund Balance				
Reserved for Encumbrances	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	**—**	**—**	**—**	**—**
Total Liabilities and Fund Balance	**$ 38,289**	**$ 7,390**	**$ 1,666,488**	**$ 2,774**

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

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund * (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	**Total**
$ 3	$ —	$ —	$ 50,229	$ 2,075,434	$ 2,150,375
—	—	—	—	6,893	6,893
—	—	45,105	7,701,572	3,383,761	12,769,309
—	—	—	144,845	70,419	266,625
—	—	—	—	—	—
—	—	—	—	—	—
$ 3	**$ —**	**$ 45,105**	**$ 7,896,646**	**$ 5,536,507**	**$ 15,193,202**
$ —	$ —	$ —	$ —	$ 11,430	$ 17,193
3	—	44,198	7,896,646	3,605,270	11,667,595
—	—	—	—	1,919,807	1,919,807
—	—	898	—	—	898
—	—	9	—	—	1,587,709
3	**—**	**45,105**	**7,896,646**	**5,536,507**	**15,193,202**
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**
—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**
$ 3	**$ —**	**$ 45,105**	**$ 7,896,646**	**$ 5,536,507**	**$ 15,193,202**

(Concluded)

Governmental Cost Funds
Feeder Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ —**	**$ —**	**$ —**
ADDITIONS				
Revenues	—	—	—	—
Revenues Collected for Other Funds	360,601	86,327	9,914,038	—
Sales Tax Collected for Local Government	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	4,130	(23)	250,544	1,814
Other Additions	—	—	—	—
Total Additions	**364,731**	**86,304**	**10,164,582**	**1,814**
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	—
Local Assistance	—	—	—	—
Total Appropriation Expenditures	**—**	**—**	**—**	**—**
Disbursement of Revenues Collected for Other Funds	360,601	86,327	9,914,038	—
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Other Deductions	4,130	(23)	250,544	1,814
Total Deductions	**364,731**	**86,304**	**10,164,582**	**1,814**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ —**	**$ —**	**$ —**

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**
$ —	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**
—	—	—	103	14,763,364	14,763,467
218	—	2,444,609	76,889,182	23,680,467	113,375,442
—	—	—	—	11,995,638	11,995,638
—	—	—	—	—	—
—	117	11,635	68,264	(41,164)	295,317
—	—	—	—	161,245	161,245
218	**117**	**2,456,244**	**76,957,549**	**50,559,550**	**140,591,109**
—	—	—	—	160,969	160,969
—	—	—	—	—	—
—	**—**	**—**	**—**	**160,969**	**160,969**
218	—	2,444,609	76,889,182	23,680,467	113,375,442
—	—	—	—	11,995,638	11,995,638
—	—	—	103	14,750,039	14,750,142
—	—	—	—	—	—
—	117	11,635	68,264	(27,563)	308,918
218	**117**	**2,456,244**	**76,957,549**	**50,559,550**	**140,591,109**
$ —	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**

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Transportation Funds

Governmental Cost Funds
Transportation Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

		State Transportation Fund	
	Motor Carriers Safety Improvement Fund (0293)	Aeronautics Account	
		Aeronautics Account (0041)	Local Airport Loan Account (0052)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ —	$ —
Deposits in Surplus Money Investment Fund	2,051	8,473	18,128
Receivables	—	—	184
Due From Other Funds	225	242	12
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	2,100	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,277**	**$ 10,815**	**$ 18,324**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	369	504	—
Due To Other Governments	—	127	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**369**	**631**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,542	—
Contingency Reserve for Economic Uncertainties	1,747	4,999	18,324
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**1,747**	**6,541**	**18,324**
Adjustments to Fund Balance			
Deferred Payroll	161	138	—
Reserved for Encumbrances	—	3,505	—
Total Fund Balance (Deficit) - Adjusted	**1,908**	**10,184**	**18,324**
Total Liabilities and Fund Balance	**$ 2,277**	**$ 10,815**	**$ 18,324**

State Transportation Fund
(Continued on next page)

		Motor Vehicle Account				State Highway Account (Continued on next page)
Bicycle Transportation Account (0045)	Mass Transit Revolving Account (0055)	Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)	Local Transportation Loan Account (2501)
$ —	$ —	$ 143,720	$ 1,220	$ —	$ —	$ 1
—	109	391,313	—	1,959	498,260	4,011
—	154	37,552	—	—	34	—
—	737	312,397	126	2	2,738	3
—	—	7,696	—	—	—	—
—	—	12,071	—	—	32	—
—	—	9,000	—	—	—	—
—	—	—	—	—	—	—
—	—	94	—	—	—	—
$ —	**$ 1,000**	**$ 913,843**	**$ 1,346**	**$ 1,961**	**$ 501,064**	**$ 4,015**
$ —	$ —	$ 59,945	$ —	$ —	$ 205	$ —
—	—	199,106	249	—	1,058	—
—	—	11,947	—	—	—	—
—	—	—	—	—	—	—
—	—	7,908	—	—	2,147	—
—	—	415	—	—	—	—
—	—	—	—	—	—	—
—	—	13,942	—	—	—	—
—	**—**	**293,263**	**249**	**—**	**3,410**	**—**
20,602	—	30,480	—	—	586,944	—
—	1,000	269,361	1,020	1,961	—	4,015
(20,602)	—	—	—	—	(91,904)	—
—	**1,000**	**299,841**	**1,020**	**1,961**	**495,040**	**4,015**
—	—	181,295	77	—	2,332	—
—	—	139,444	—	—	282	—
—	**1,000**	**620,580**	**1,097**	**1,961**	**497,654**	**4,015**
$ —	**$ 1,000**	**$ 913,843**	**$ 1,346**	**$ 1,961**	**$ 501,064**	**$ 4,015**

(Continued)

Governmental Cost Funds
Transportation Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)		Transportation Tax Fund
	State Highway Account (0042)	Transportation Revolving Account (0048)	Highway User's Tax Account (0062)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 2	$ —
Deposits in Surplus Money Investment Fund	1,157,677	1,128,191	—
Receivables	—	40,682	—
Due From Other Funds	115,171	1,180,387	535,243
Due From Other Governments	—	—	—
Prepaid Expenses	—	25,672	—
Advances and Loans Receivable	25,000	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 1,297,848**	**$ 2,374,934**	**$ 535,243**
LIABILITIES			
Accounts Payable	$ —	$ 111,128	$ —
Due To Other Funds	22,803	2,250,832	332,170
Due To Other Governments	2,489	2,791	203,073
Accrued Interest Payable	—	—	—
Advance Collections	136,644	—	—
Deposits	2,733	—	—
Advances From Other Funds	—	4,100	—
Other Liabilities	72,843	6,083	—
Total Liabilities	**237,512**	**2,374,934**	**535,243**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	3,305,715	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(2,360,919)	—	(110)
Total Fund Balance (Deficit) - Unadjusted	**944,796**	**—**	**(110)**
Adjustments to Fund Balance			
Deferred Payroll	115,105	—	110
Reserved for Encumbrances	435	—	—
Total Fund Balance (Deficit) - Adjusted	**1,060,336**	**—**	**—**
Total Liabilities and Fund Balance	**$ 1,297,848**	**$ 2,374,934**	**$ 535,243**

* Abnormal balance in Due To Other Governments is caused by a correction of over accrued transfer.

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

Transportation Tax Fund				
Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account † (0063)	**Total**
$ 3,123	$ 38,313	$ —	$ —	$ 186,380
—	7,368	41,382	—	3,258,922
—	509,276	4,285	—	592,167
1	3,160	15,428	—	2,165,872
—	—	—	—	7,696
—	—	—	—	37,775
—	—	—	—	36,100
—	—	—	—	—
—	—	—	—	94
$ 3,124	**$ 558,117**	**$ 61,095**	**$ —**	**$ 6,285,006**
$ —	$ 113	$ —	$ —	$ 171,391
—	558,155	117,221	—	3,482,467
3,056	(151) *	—	—	223,332
—	—	—	—	—
—	—	—	—	146,699
—	—	—	—	3,148
—	—	—	—	4,100
—	—	—	—	92,868
3,056	**558,117**	**117,221**	**—**	**4,124,005**
68	833	—	—	3,946,184
—	—	—	—	302,427
—	(2,710)	(57,371)	—	(2,533,616)
68	**(1,877)**	**(57,371)**	**—**	**1,714,995**
—	1,877	1,186	—	302,281
—	—	59	—	143,725
68	**—**	**(56,126)**	**—**	**2,161,001**
$ 3,124	**$ 558,117**	**$ 61,095**	**$ —**	**$ 6,285,006**

(Concluded)

Governmental Cost Funds
Transportation Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	State Transportation Fund		
	Motor Carriers Safety Improvement Fund (0293)	Aeronautics Account	
		Aeronautics Account (0041)	Local Airport Loan Account (0052)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,513**	**$ 6,645**	**$ 18,856**
ADDITIONS			
Revenues	1,701	20	829
Transfers From Other Funds	26	9,487	—
Prior Year Revenue Adjustments	—	—	(1)
Other Additions	—	—	4,640
Total Additions	**1,727**	**9,507**	**5,468**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,332	3,615	—
Local Assistance	—	2,321	2,000
Capital Outlay	—	—	—
Total Appropriation Expenditures	**2,332**	**5,936**	**2,000**
Transfers To Other Funds	—	30	4,000
Adjustments to Prior Year Appropriation Expenditures	—	2	—
Other Deductions	—	—	—
Total Deductions	**2,332**	**5,968**	**6,000**
FUND BALANCE (DEFICIT), ENDING	**$ 1,908**	**$ 10,184**	**$ 18,324**

State Transportation Fund
(Continued on next page)

		Motor Vehicle Account				State Highway Account (Continued on next page)
Bicycle Transportation Account (0045)	Mass Transit Revolving Account (0055)	Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)	Local Transportation Loan Account (2501)
$ 29,357	**$ 1,000**	**$ 676,408**	**$ 698**	**$ 11**	**$ 354,115**	**$ 4,007**
—	—	3,193,816	1,715	235	713	11
—	—	2,194	—	1,715	870,200	—
—	—	1,439	—	—	146	—
—	3,125	—	—	—	—	—
—	**3,125**	**3,197,449**	**1,715**	**1,950**	**871,059**	**11**
—	—	3,162,416	1,457	—	111,542	3
4,482	3,125	12,714	—	—	416,461	—
—	—	33,806	—	—	13,773	—
4,482	**3,125**	**3,208,936**	**1,457**	**—**	**541,776**	**3**
29,601	—	71,092	—	—	130,984	—
(4,726)	—	(26,751)	(141)	—	54,760	—
—	—	—	—	—	—	—
29,357	**3,125**	**3,253,277**	**1,316**	**—**	**727,520**	**3**
$ —	**$ 1,000**	**$ 620,580**	**$ 1,097**	**$ 1,961**	**$ 497,654**	**$ 4,015**

(Continued)

Governmental Cost Funds
Transportation Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)		Transportation Tax Fund
	State Highway Account (0042)	Transportation Revolving Account (0048)	Highway User's Tax Account (0062)
FUND BALANCE (DEFICIT), BEGINNING	**$ 295,865**	**$ —**	**$ —**
ADDITIONS			
Revenues	1,057,909	—	6,089
Transfers From Other Funds	6,072,733	2,236,500	5,737,751
Prior Year Revenue Adjustments	44,472	—	—
Other Additions	—	8,944,561	—
Total Additions	**7,175,114**	**11,181,061**	**5,743,840**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,106,689	—	1,477
Local Assistance	157,721	—	1,832,106
Capital Outlay	278,096	—	—
Total Appropriation Expenditures	**2,542,506**	**—**	**1,833,583**
Transfers To Other Funds	3,354,337	2,236,500	3,910,257
Adjustments to Prior Year Appropriation Expenditures	513,800	—	—
Other Deductions	—	8,944,561	—
Total Deductions	**6,410,643**	**11,181,061**	**5,743,840**
FUND BALANCE (DEFICIT), ENDING	**$ 1,060,336**	**$ —**	**$ —**

Transportation Tax Fund				
Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	**Total**
$ 68	**$ —**	**$ (54,574)**	**$ 8**	**$ 1,334,977**
—	5,716,547	570,069	1	10,549,655
—	—	68	—	14,930,674
—	15,625	27	—	61,708
—	—	—	—	8,952,326
—	**5,732,172**	**570,164**	**1**	**34,494,363**
—	55,633	24,006	—	5,469,170
45	—	—	—	2,430,975
—	—	—	—	325,675
45	**55,633**	**24,006**	**—**	**8,225,820**
—	5,676,539	547,714	9	15,961,063
(45)	—	(4)	—	536,895
—	—	—	—	8,944,561
—	**5,732,172**	**571,716**	**9**	**33,668,339**
$ 68	**$ —**	**$ (56,126)**	**$ —**	**$ 2,161,001**

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Other Governmental Cost Funds

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 2,176	$ 677	$ 374
Deposits in Surplus Money Investment Fund	—	7,697	2,349
Receivables	—	—	—
Due From Other Funds	—	671	67
Due From Other Governments	—	—	—
Prepaid Expenses	—	53	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,176**	**$ 9,098**	**$ 2,790**
LIABILITIES			
Accounts Payable	$ 85	$ 11	$ 1
Due To Other Funds	—	1,014	657
Due To Other Governments	9	—	—
Advance Collections	—	218	124
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**94**	**1,243**	**782**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	494	6,817	1,923
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**494**	**6,817**	**1,923**
Adjustments to Fund Balance			
Deferred Payroll	—	657	65
Reserved for Encumbrances	1,588	381	20
Total Fund Balance (Deficit) - Adjusted	**2,082**	**7,855**	**2,008**
Total Liabilities and Fund Balance	**$ 2,176**	**$ 9,098**	**$ 2,790**

AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund: Air Pollution Control Fund (0115)	Air Pollution Control Fund: Cost of Implementation Account (3237)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
$ 8	$ 301	$ 1	$ 32,285	$ 34,375	$ 3,246	$ 1
138,660	140,391	15,044	—	—	—	343,606
152	1,428	—	—	2,412	—	—
130	10,684	5,295	873	3,486	50	2,954
—	—	—	—	—	—	—
—	—	—	—	469	—	—
—	—	—	—	300	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 138,950	**$ 152,804**	**$ 20,340**	**$ 33,158**	**$ 41,042**	**$ 3,296**	**$ 346,561**
$ 161	$ 484	$ —	$ 14,859	$ 2,326	$ 9	$ 6,593
33	12,881	3,917	1,778	—	18	443
—	882	—	—	—	—	—
—	64	—	—	11	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
194	**14,311**	**3,917**	**16,637**	**2,337**	**27**	**7,036**
—	—	216	25,146	—	—	43,850
125,144	79,484	2,701	—	35,219	3,215	52,032
—	—	—	(22,671)	—	—	—
125,144	**79,484**	**2,917**	**2,475**	**35,219**	**3,215**	**95,882**
67	1,954	1,555	—	3,486	50	105
13,545	57,055	11,951	14,046	—	4	243,538
138,756	**138,493**	**16,423**	**16,521**	**38,705**	**3,269**	**339,525**
$ 138,950	**$ 152,804**	**$ 20,340**	**$ 33,158**	**$ 41,042**	**$ 3,296**	**$ 346,561**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 2,381	$ 542	$ 42
Deposits in Surplus Money Investment Fund	—	7,204	18,080
Receivables	—	2	—
Due From Other Funds	104	45	523
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,485**	**$ 7,793**	**$ 18,645**
LIABILITIES			
Accounts Payable	$ 270	$ 1	$ —
Due To Other Funds	418	—	17
Due To Other Governments	13	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**701**	**1**	**17**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,498	7,727	17,832
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**1,498**	**7,727**	**17,832**
Adjustments to Fund Balance			
Deferred Payroll	68	40	454
Reserved for Encumbrances	218	25	342
Total Fund Balance (Deficit) - Adjusted	**1,784**	**7,792**	**18,628**
Total Liabilities and Fund Balance	**$ 2,485**	**$ 7,793**	**$ 18,645**

Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)
$ 1	$ 1	$ 3,351	$ 122	$ 2,771	$ 1,097	$ 69
1,383	730	—	975	21,154	5,291	2,841
—	—	—	—	—	—	1,359
23	3	—	54	597	344	767
—	—	—	—	—	—	—
—	—	18	—	10	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 1,407	**$ 734**	**$ 3,369**	**$ 1,151**	**$ 24,532**	**$ 6,734**	**$ 5,036**
$ —	$ —	$ 3,232	$ —	$ 4	$ 4	$ 189
—	—	—	332	2,519	1,508	30
—	—	—	—	—	—	—
—	—	—	—	1,268	692	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**3,232**	**332**	**3,791**	**2,204**	**219**
—	—	100	283	—	—	—
1,382	730	37	480	19,123	3,957	3,654
—	—	—	—	—	—	—
1,382	**730**	**137**	**763**	**19,123**	**3,957**	**3,654**
18	1	—	50	505	333	80
7	3	—	6	1,113	240	1,083
1,407	**734**	**137**	**819**	**20,741**	**4,530**	**4,817**
$ 1,407	**$ 734**	**$ 3,369**	**$ 1,151**	**$ 24,532**	**$ 6,734**	**$ 5,036**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 2	$ 139	$ 3,920
Deposits in Surplus Money Investment Fund	4,804	1,163	7,047
Receivables	94	—	—
Due From Other Funds	45	32	1,044
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	8
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 4,945**	**$ 1,334**	**$ 12,019**
LIABILITIES			
Accounts Payable	$ 337	$ —	$ 10
Due To Other Funds	34	160	310
Due To Other Governments	—	—	—
Advance Collections	—	131	3,065
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**371**	**291**	**3,385**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4,430	993	7,081
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**4,430**	**993**	**7,081**
Adjustments to Fund Balance			
Deferred Payroll	42	31	1,041
Reserved for Encumbrances	102	19	512
Total Fund Balance (Deficit) - Adjusted	**4,574**	**1,043**	**8,634**
Total Liabilities and Fund Balance	**$ 4,945**	**$ 1,334**	**$ 12,019**

Breast Cancer Fund			Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)
Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)				
$ —	$ 2,649	$ 1	$ 3,953	$ 122	$ 548	$ 796
10,553	—	24,189	—	2,357	170,950	5,178
—	1,359	—	—	20	8,936	3
1,455	89	2,013	102	2	180	184
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 12,008	**$ 4,097**	**$ 26,203**	**$ 4,055**	**$ 2,501**	**$ 180,614**	**$ 6,162**
$ —	$ —	$ 14,591	$ —	$ —	$ 419	$ 9
1,063	3,990	—	66	—	235	531
—	—	—	—	—	—	—
—	—	—	—	—	—	586
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,063	**3,990**	**14,591**	**66**	**—**	**654**	**1,126**
—	—	12,053	—	—	—	—
9,605	77	—	3,875	2,205	139,169	4,869
—	—	(715)	—	—	—	—
9,605	**77**	**11,338**	**3,875**	**2,205**	**139,169**	**4,869**
124	30	—	102	—	65	153
1,216	—	274	12	296	40,726	14
10,945	**107**	**11,612**	**3,989**	**2,501**	**179,960**	**5,036**
$ 12,008	**$ 4,097**	**$ 26,203**	**$ 4,055**	**$ 2,501**	**$ 180,614**	**$ 6,162**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Beverage Container Recycling Fund		
	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 14	$ 28,223	$ 278
Deposits in Surplus Money Investment Fund	17,116	238,100	5,742
Receivables	373	185,105	1,143
Due From Other Funds	12	27,700	13,838
Due From Other Governments	—	—	—
Prepaid Expenses	—	138	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 17,515**	**$ 479,266**	**$ 21,001**
LIABILITIES			
Accounts Payable	$ —	$ 129,877	$ —
Due To Other Funds	39	20,610	10,928
Due To Other Governments	—	13,835	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	1,358	—
Total Liabilities	**39**	**165,680**	**10,928**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	94,741	—
Contingency Reserve for Economic Uncertainties	17,476	203,269	10,073
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**17,476**	**298,010**	**10,073**
Adjustments to Fund Balance			
Deferred Payroll	—	2,193	—
Reserved for Encumbrances	—	13,383	—
Total Fund Balance (Deficit) - Adjusted	**17,476**	**313,586**	**10,073**
Total Liabilities and Fund Balance	**$ 17,515**	**$ 479,266**	**$ 21,001**

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

Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund (3131)	California Board of Architectural Examiners - Landscape Architects Fund (0757)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund * (3013)	California Children and Families Trust Fund (Continued on next page)	
					Administration Account (0638)	California Children and Families Trust Fund (0623)
$ 5	$ 80	$ 679	$ 95	$ —	$ 39	$ 2,269
5,449	1,061	—	2,626	—	18,902	67,798
338	155	—	—	—	246	36,959
50	4,950	—	32	—	1,539	2,155
—	—	—	—	—	—	—
—	—	—	1	—	68	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 5,842	**$ 6,246**	**$ 679**	**$ 2,754**	**$ —**	**$ 20,794**	**$ 109,181**
$ —	$ —	$ —	$ 1	$ —	$ 29	$ 1
63	4,147	—	111	—	679	108,506
—	—	—	—	—	2	—
—	—	—	73	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
63	**4,147**	**—**	**185**	**—**	**710**	**108,507**
—	—	—	—	—	19,643	1,959
5,731	2,099	679	2,538	—	—	—
—	—	—	—	—	—	(1,955)
5,731	**2,099**	**679**	**2,538**	**—**	**19,643**	**4**
46	—	—	29	—	441	670
2	—	—	2	—	—	—
5,779	**2,099**	**679**	**2,569**	**—**	**20,084**	**674**
$ 5,842	**$ 6,246**	**$ 679**	**$ 2,754**	**$ —**	**$ 20,794**	**$ 109,181**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Children and Families Trust Fund (Continued from previous page)		
	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ 1	$ 1
Deposits in Surplus Money Investment Fund	35,702	76	54,398
Receivables	—	—	—
Due From Other Funds	3,280	86,816	5,463
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 38,983**	**$ 86,893**	**$ 59,862**
LIABILITIES			
Accounts Payable	$ 157	$ 57,310	$ 16
Due To Other Funds	2,886	—	11,586
Due To Other Governments	3,885	29,583	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**6,928**	**86,893**	**11,602**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	32,055	—	48,260
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**32,055**	**—**	**48,260**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	**32,055**	**—**	**48,260**
Total Liabilities and Fund Balance	**$ 38,983**	**$ 86,893**	**$ 59,862**

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)	California Debt Limit Allocation Committee Fund (0169)	California Domestic Violence Prevention Fund (3272)
$ 1	$ —	$ —	$ 14	$ 3	$ 1	$ 3
25,178	33,720	15,990	—	3,099	2,497	—
—	—	3	—	354	1	—
7,003	3,279	25,765	1	167	66	—
—	—	—	—	—	121	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 32,182	**$ 36,999**	**$ 41,758**	**$ 15**	**$ 3,623**	**$ 2,686**	**$ 3**
$ 1,873	$ 218	$ 1,115	$ —	$ 25	$ 5	$ —
6,507	2,900	—	—	2	1	—
—	375	26,921	—	3	—	—
—	—	—	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3	—	—
8,380	**3,493**	**28,036**	**—**	**33**	**6**	**3**
23,413	33,506	13,722	—	—	—	—
389	—	—	15	3,425	2,616	—
—	—	—	—	—	—	—
23,802	**33,506**	**13,722**	**15**	**3,425**	**2,616**	**—**
—	—	—	—	165	64	—
—	—	—	—	—	—	—
23,802	**33,506**	**13,722**	**15**	**3,590**	**2,680**	**—**
$ 32,182	**$ 36,999**	**$ 41,758**	**$ 15**	**$ 3,623**	**$ 2,686**	**$ 3**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Environmental License Plate Fund		
	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 2,595	$ 170	$ 5,792
Deposits in Surplus Money Investment Fund	—	3,875	—
Receivables	—	408	—
Due From Other Funds	72	7,347	116
Due From Other Governments	—	—	—
Prepaid Expenses	—	125	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,667**	**$ 11,925**	**$ 5,908**
LIABILITIES			
Accounts Payable	$ 3	$ 1,089	$ 91
Due To Other Funds	53	539	168
Due To Other Governments	—	160	—
Advance Collections	—	—	238
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**56**	**1,788**	**497**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	717	5,013	200
Contingency Reserve for Economic Uncertainties	596	—	3,899
Unreserved-Undesignated	—	(3,215)	—
Total Fund Balance (Deficit) - Unadjusted	**1,313**	**1,798**	**4,099**
Adjustments to Fund Balance			
Deferred Payroll	30	1,584	58
Reserved for Encumbrances	1,268	6,755	1,254
Total Fund Balance (Deficit) - Adjusted	**2,611**	**10,137**	**5,411**
Total Liabilities and Fund Balance	**$ 2,667**	**$ 11,925**	**$ 5,908**

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

Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Health Information Technology and Exchange Fund * (3163)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)
$ 180	$ 68	$ 29	$ 4	$ —	$ —	$ 417
—	1,449	9,921	57,626	—	55	17,407
—	29	—	56	—	—	6,740
20	74	97	8,568	—	—	31
—	508	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 200	**$ 2,128**	**$ 10,047**	**$ 66,254**	**$ —**	**$ 55**	**$ 24,595**
$ 180	$ —	$ —	$ 1,783	$ —	$ —	$ 2,754
—	465	680	3,263	—	—	41
—	—	—	226	—	—	—
—	—	29	20,374	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	—	—	—	—
180	**466**	**709**	**25,646**	**—**	**—**	**2,795**
—	—	—	351	—	—	—
20	1,180	8,647	11,106	—	55	21,504
—	—	—	—	—	—	—
20	**1,180**	**8,647**	**11,457**	**—**	**55**	**21,504**
—	73	89	1,149	—	—	20
—	409	602	28,002	—	—	276
20	**1,662**	**9,338**	**40,608**	**—**	**55**	**21,800**
$ 200	**$ 2,128**	**$ 10,047**	**$ 66,254**	**$ —**	**$ 55**	**$ 24,595**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 4	$ —	$ 1,121
Deposits in Surplus Money Investment Fund	110,203	18	52,752
Receivables	—	—	17,910
Due From Other Funds	10,099	—	84
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 120,306**	**$ 18**	**$ 71,867**
LIABILITIES			
Accounts Payable	$ 1,554	$ —	$ 42,178
Due To Other Funds	10,267	—	128
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**11,821**	**—**	**42,306**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	30	—
Contingency Reserve for Economic Uncertainties	108,263	—	28,855
Unreserved-Undesignated	—	(12)	—
Total Fund Balance (Deficit) - Unadjusted	**108,263**	**18**	**28,855**
Adjustments to Fund Balance			
Deferred Payroll	16	—	53
Reserved for Encumbrances	206	—	653
Total Fund Balance (Deficit) - Adjusted	**108,485**	**18**	**29,561**
Total Liabilities and Fund Balance	**$ 120,306**	**$ 18**	**$ 71,867**

California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
$ 112	$ —	$ —	$ —	$ 10	$ 16	$ 13
92,401	29,981	—	—	2,289	3,666	2,389
14,958	6,388	—	—	—	501	501
807	312	—	—	113	13	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 108,278	**$ 36,681**	**$ —**	**$ —**	**$ 2,412**	**$ 4,196**	**$ 2,905**
$ 266	$ 2,761	$ —	$ —	$ —	$ —	$ 840
7,436	724	—	—	82	45	—
438	61	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,140	**3,546**	**—**	**—**	**82**	**45**	**840**
4,108	1,148	4,526	2,494	—	—	—
58,217	25,648	—	—	2,023	4,129	2,065
—	—	(4,526)	(2,494)	—	—	—
62,325	**26,796**	**—**	**—**	**2,023**	**4,129**	**2,065**
739	293	—	—	112	11	—
37,074	6,046	—	—	195	11	—
100,138	**33,135**	**—**	**—**	**2,330**	**4,151**	**2,065**
$ 108,278	**$ 36,681**	**$ —**	**$ —**	**$ 2,412**	**$ 4,196**	**$ 2,905**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 164	$ 115	$ 1,502
Deposits in Surplus Money Investment Fund	2,870	3,842	—
Receivables	—	—	—
Due From Other Funds	477	131	7
Due From Other Governments	—	—	—
Prepaid Expenses	1	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 3,512**	**$ 4,088**	**$ 1,509**
LIABILITIES			
Accounts Payable	$ 1	$ —	$ —
Due To Other Funds	277	147	94
Due To Other Governments	—	—	—
Advance Collections	158	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**436**	**147**	**94**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,964	3,765	1,408
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**2,964**	**3,765**	**1,408**
Adjustments to Fund Balance			
Deferred Payroll	104	128	7
Reserved for Encumbrances	8	48	—
Total Fund Balance (Deficit) - Adjusted	**3,076**	**3,941**	**1,415**
Total Liabilities and Fund Balance	**$ 3,512**	**$ 4,088**	**$ 1,509**

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

Charity Bingo Mitigation Fund * (3132)	Child Health and Safety Fund (0279)	Child Performer Services Permit Fund (3242)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
$ —	$ 65	$ 106	$ 1	$ 15,265	$ —	$ 17
—	6,168	—	81,983	352,672	28,723	9,236
—	—	—	40	154,712	—	96
—	191	7	1,594	291	20	119
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ —	**$ 6,424**	**$ 113**	**$ 83,618**	**$ 522,940**	**$ 28,743**	**$ 9,468**
$ —	$ —	$ —	$ 376	$ —	$ —	$ —
—	—	21	357	39,934	—	434
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**21**	**733**	**39,934**	**—**	**434**
—	—	—	—	251,497	—	—
—	6,057	84	74,023	231,509	28,695	8,922
—	—	—	—	—	—	—
—	**6,057**	**84**	**74,023**	**483,006**	**28,695**	**8,922**
—	24	7	391	—	—	112
—	343	1	8,471	—	48	—
—	**6,424**	**92**	**82,885**	**483,006**	**28,743**	**9,034**
$ —	**$ 6,424**	**$ 113**	**$ 83,618**	**$ 522,940**	**$ 28,743**	**$ 9,468**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Cigarette and Tobacco Products Surtax Fund		
	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 3,026	$ 1	$ 1
Deposits in Surplus Money Investment Fund	37,626	56,406	388
Receivables	22,187	—	—
Due From Other Funds	1,249	21,856	30,661
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 64,088**	**$ 78,263**	**$ 31,050**
LIABILITIES			
Accounts Payable	$ —	$ 22,831	$ —
Due To Other Funds	63,731	267	—
Due To Other Governments	—	7,783	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**63,731**	**30,881**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	759	—
Contingency Reserve for Economic Uncertainties	—	12,562	31,050
Unreserved-Undesignated	(14)	—	—
Total Fund Balance (Deficit) - Unadjusted	**(14)**	**13,321**	**31,050**
Adjustments to Fund Balance			
Deferred Payroll	371	230	—
Reserved for Encumbrances	—	33,831	—
Total Fund Balance (Deficit) - Adjusted	**357**	**47,382**	**31,050**
Total Liabilities and Fund Balance	**$ 64,088**	**$ 78,263**	**$ 31,050**

Cigarette and Tobacco Products Surtax Fund						
Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clean Energy Job Creation Fund (8080)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
$ —	$ —	$ 1	$ —	$ 411,388	$ 420	$ —
702	177	16,743	22,191	—	20,453	7
—	—	—	—	52	34	—
6,375	3,230	3,268	16,058	164	1,365	—
—	—	—	—	116	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 7,077	**$ 3,407**	**$ 20,012**	**$ 38,249**	**$ 411,720**	**$ 22,272**	**$ 7**
$ —	$ —	$ 16,211	$ —	$ 680	$ 23	$ —
3,801	727	—	7,439	497	7	—
—	—	—	—	363	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,801	**727**	**16,211**	**7,439**	**1,540**	**30**	**—**
—	—	—	—	396,018	—	—
3,276	2,319	2,962	30,658	1,821	20,632	7
—	—	—	—	—	—	—
3,276	**2,319**	**2,962**	**30,658**	**397,839**	**20,632**	**7**
—	39	59	110	162	517	—
—	322	780	42	12,179	1,093	—
3,276	**2,680**	**3,801**	**30,810**	**410,180**	**22,242**	**7**
$ 7,077	**$ 3,407**	**$ 20,012**	**$ 38,249**	**$ 411,720**	**$ 22,272**	**$ 7**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	College Access Tax Credit Fund (3263)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 3,536	$ 3,074	$ 1
Deposits in Surplus Money Investment Fund	—	—	2,451
Receivables	—	—	—
Due From Other Funds	—	—	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 3,536**	**$ 3,074**	**$ 2,454**
LIABILITIES			
Accounts Payable	$ 2	$ —	$ —
Due To Other Funds	—	61	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**2**	**61**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	967	—	—
Contingency Reserve for Economic Uncertainties	2,109	3,013	2,454
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**3,076**	**3,013**	**2,454**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	458	—	—
Total Fund Balance (Deficit) - Adjusted	**3,534**	**3,013**	**2,454**
Total Liabilities and Fund Balance	**$ 3,536**	**$ 3,074**	**$ 2,454**

Construction Management Education Account (0093)	Consumer Affairs Fund: Certification Account (0166)	Consumer Affairs Fund: Consumer Affairs Fund (0702)	Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
$ 9	$ 78	$ 823	$ 6,700	$ 75	$ 6,850	$ 2,566
84	1,182	16,836	27,348	2,193	23,366	—
—	—	240	—	—	2	—
—	68	37,018	4,056	64	4,937	1,754
—	—	—	—	—	—	—
—	1	2,587	13	—	34	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 93	**$ 1,329**	**$ 57,504**	**$ 38,117**	**$ 2,332**	**$ 35,189**	**$ 4,320**
$ —	$ —	$ 8,947	$ 17	$ —	$ 23	$ 78
—	132	37,068	196	61	3,110	32
—	—	39	—	—	—	2
8	—	—	7,198	—	4,772	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	35	7	—	—	—
8	**132**	**46,089**	**7,418**	**61**	**7,905**	**112**
—	—	—	—	—	—	—
85	1,128	2,263	28,087	2,187	23,799	3,934
—	—	—	—	—	—	—
85	**1,128**	**2,263**	**28,087**	**2,187**	**23,799**	**3,934**
—	66	5,335	1,078	63	2,618	177
—	3	3,817	1,534	21	867	97
85	**1,197**	**11,415**	**30,699**	**2,271**	**27,284**	**4,208**
$ 93	**$ 1,329**	**$ 57,504**	**$ 38,117**	**$ 2,332**	**$ 35,189**	**$ 4,320**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 2,332	$ 772	$ 115
Deposits in Surplus Money Investment Fund	40,410	—	1,293
Receivables	1,154	22	—
Due From Other Funds	27	—	46
Due From Other Governments	3,033	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 46,956**	**$ 794**	**$ 1,455**
LIABILITIES			
Accounts Payable	$ 15,515	$ —	$ 1
Due To Other Funds	2	288	172
Due To Other Governments	—	—	—
Advance Collections	7,906	1	100
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**23,423**	**289**	**273**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	12,292	505	1,136
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**12,292**	**505**	**1,136**
Adjustments to Fund Balance			
Deferred Payroll	—	—	43
Reserved for Encumbrances	11,241	—	3
Total Fund Balance (Deficit) - Adjusted	**23,533**	**505**	**1,182**
Total Liabilities and Fund Balance	**$ 46,956**	**$ 794**	**$ 1,455**

Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Tele-communications Program Administrative Committee Fund (0483)	Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Delinquent Tax Collection Fund (0167)
$ 5	$ 2,074	$ 16,031	$ 4,999	$ 589	$ 775	$ —
6,032	—	—	—	25,843	485	—
—	—	104	—	9,629	—	—
448	—	750	—	84	—	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 6,485	**$ 2,074**	**$ 16,885**	**$ 4,999**	**$ 36,145**	**$ 1,260**	**$ 8**
$ —	$ —	$ 21	$ —	$ 827	$ —	$ —
1,419	—	914	—	132	—	8
—	—	—	—	—	—	—
—	208	12,906	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,419	**208**	**13,841**	**—**	**959**	**—**	**8**
—	—	—	5	—	—	—
4,573	1,866	1,934	—	26,471	1,260	—
—	—	—	(5)	—	—	—
4,573	**1,866**	**1,934**	**—**	**26,471**	**1,260**	**—**
444	—	748	—	67	—	—
49	—	362	4,999	8,648	—	—
5,066	**1,866**	**3,044**	**4,999**	**35,186**	**1,260**	**—**
$ 6,485	**$ 2,074**	**$ 16,885**	**$ 4,999**	**$ 36,145**	**$ 1,260**	**$ 8**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Department of Food and Agriculture Fund		
	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 1	$ 2,097
Deposits in Surplus Money Investment Fund	2,978	52	63,533
Receivables	—	—	6,220
Due From Other Funds	2	—	38,541
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,980**	**$ 53**	**$ 110,391**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 72
Due To Other Funds	96	6	2,936
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	8,258
Total Liabilities	**96**	**6**	**11,266**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	97,321
Contingency Reserve for Economic Uncertainties	2,555	47	—
Unreserved-Undesignated	—	—	(13,660)
Total Fund Balance (Deficit) - Unadjusted	**2,555**	**47**	**83,661**
Adjustments to Fund Balance			
Deferred Payroll	—	—	3,156
Reserved for Encumbrances	329	—	12,308
Total Fund Balance (Deficit) - Adjusted	**2,884**	**47**	**99,125**
Total Liabilities and Fund Balance	**$ 2,980**	**$ 53**	**$ 110,391**

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

Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)	Disaster Assistance Fund: Earthquake Emergency Investigations Account (0257)	Disaster Relief Fund * (0372)	Dispensing Opticians Fund (0175)
$ 204	$ 1,824	$ —	$ 489	$ 32	$ —	$ 35
31,606	986	3,713	—	—	—	225
22	3,668	—	—	—	—	—
3,862	85	246	44	4	—	7
—	—	—	—	—	—	—
48	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 35,742	**$ 6,563**	**$ 3,959**	**$ 533**	**$ 36**	**$ —**	**$ 267**
$ 1,085	$ 750	$ —	$ —	$ —	$ —	$ —
179	10	—	95	—	—	76
7,393	—	—	—	—	—	—
—	—	—	—	—	—	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,657	**760**	**—**	**95**	**—**	**—**	**88**
—	—	—	—	—	—	—
15,634	5,757	3,959	394	32	—	172
—	—	—	—	—	—	—
15,634	**5,757**	**3,959**	**394**	**32**	**—**	**172**
3,227	34	—	44	4	—	6
8,224	12	—	—	—	—	1
27,085	**5,803**	**3,959**	**438**	**36**	**—**	**179**
$ 35,742	**$ 6,563**	**$ 3,959**	**$ 533**	**$ 36**	**$ —**	**$ 267**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 22	$ 347	$ 56
Deposits in Surplus Money Investment Fund	9,046	—	3,905
Receivables	—	—	—
Due From Other Funds	3,331	17	64
Due From Other Governments	16,284	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 28,683**	**$ 364**	**$ 4,025**
LIABILITIES			
Accounts Payable	$ 1,529	$ 57	$ —
Due To Other Funds	481	15	147
Due To Other Governments	25	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**2,035**	**72**	**147**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	20,040	172	3,775
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**20,040**	**172**	**3,775**
Adjustments to Fund Balance			
Deferred Payroll	3,273	17	61
Reserved for Encumbrances	3,335	103	42
Total Fund Balance (Deficit) - Adjusted	**26,648**	**292**	**3,878**
Total Liabilities and Fund Balance	**$ 28,683**	**$ 364**	**$ 4,025**

Driver Training Penalty Assessment Fund (0178)	Driving-Under-the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele-communication Fund (0349)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)
$ 4,328	$ 638	$ 23	$ 1,466	$ 1,326	$ 2	$ 21
—	—	3,394	—	—	155,515	7,955
—	11	5	237	—	32,668	—
5,276	62	595	—	—	728	62
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 9,604	**$ 711**	**$ 4,017**	**$ 1,703**	**$ 1,326**	**$ 188,913**	**$ 8,038**
$ —	$ —	$ 5	$ 82	$ —	$ 978	$ —
8,366	11	5	—	—	2,539	9
—	—	—	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,366	**11**	**10**	**82**	**1**	**3,517**	**9**
—	—	—	—	—	161,628	—
1,175	606	3,568	1,621	1,325	—	6,988
—	—	—	—	—	(148,037)	—
1,175	**606**	**3,568**	**1,621**	**1,325**	**13,591**	**6,988**
63	60	358	—	—	668	57
—	34	81	—	—	171,137	984
1,238	**700**	**4,007**	**1,621**	**1,325**	**185,396**	**8,029**
$ 9,604	**$ 711**	**$ 4,017**	**$ 1,703**	**$ 1,326**	**$ 188,913**	**$ 8,038**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Electronic and Appliance Repair Fund (0325)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 383	$ 324	$ 1
Deposits in Surplus Money Investment Fund	2,139	39,992	687
Receivables	—	6,169	—
Due From Other Funds	158	2,284	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,680**	**$ 48,769**	**$ 688**
LIABILITIES			
Accounts Payable	$ 4	$ —	$ —
Due To Other Funds	310	163	—
Due To Other Governments	—	—	—
Advance Collections	225	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**539**	**163**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,034	46,375	360
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**2,034**	**46,375**	**360**
Adjustments to Fund Balance			
Deferred Payroll	89	1,458	—
Reserved for Encumbrances	18	773	328
Total Fund Balance (Deficit) - Adjusted	**2,141**	**48,606**	**688**
Total Liabilities and Fund Balance	**$ 2,680**	**$ 48,769**	**$ 688**

Emergency Medical Air Transportation Act Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Facility License and Compliance Fund (3062)
$ 1	$ 36	$ 1	$ 9	$ 1	$ 73	$ 1
11,263	2,375	15	803	43,507	68,314	13,755
—	—	—	—	—	58,715	108
8	93	126	80	2,174	4,003	169
—	59	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,235	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 11,272	**$ 2,563**	**$ 142**	**$ 892**	**$ 45,682**	**$ 132,340**	**$ 14,033**
$ —	$ —	$ —	$ —	$ —	$ 92	$ —
—	91	123	193	16,932	90,842	323
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	16,783	—
—	**91**	**123**	**193**	**16,932**	**107,717**	**323**
—	—	—	—	—	—	—
11,272	2,438	5	645	27,834	22,003	10,353
—	—	—	—	—	—	—
11,272	**2,438**	**5**	**645**	**27,834**	**22,003**	**10,353**
—	3	12	49	916	1,671	160
—	31	2	5	—	949	3,197
11,272	**2,472**	**19**	**699**	**28,750**	**24,623**	**13,710**
$ 11,272	**$ 2,563**	**$ 142**	**$ 892**	**$ 45,682**	**$ 132,340**	**$ 14,033**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)	Entertainment Work Permit Fund (3204)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 67	$ 1	$ 139
Deposits in Surplus Money Investment Fund	—	6,373	—
Receivables	16,045	—	—
Due From Other Funds	—	74	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 16,112**	**$ 6,448**	**$ 139**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	16,112	43	5
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**16,112**	**43**	**5**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	6,323	125
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**—**	**6,323**	**125**
Adjustments to Fund Balance			
Deferred Payroll	—	69	—
Reserved for Encumbrances	—	13	9
Total Fund Balance (Deficit) - Adjusted	**—**	**6,405**	**134**
Total Liabilities and Fund Balance	**$ 16,112**	**$ 6,448**	**$ 139**

Environmental Enhancement and Mitigation 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)	Equality in Prevention and Services for Domestic Abuse Fund (3112)
$ 2	$ 1	$ 40	$ —	$ 1	$ —	$ 76
53,727	1,686	423	145	178	—	—
—	—	—	—	—	—	—
52	1	116	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,000	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 55,781	**$ 1,688**	**$ 579**	**$ 145**	**$ 179**	**$ —**	**$ 77**
$ 158	$ —	$ —	$ —	$ —	$ —	$ 7
265	20	249	—	—	—	—
134	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
557	**20**	**249**	**—**	**—**	**—**	**7**
26,530	—	—	—	—	376	—
9,345	1,343	164	145	179	—	55
—	—	—	—	—	(376)	—
35,875	**1,343**	**164**	**145**	**179**	**—**	**55**
15	—	115	—	—	—	—
19,334	325	51	—	—	—	15
55,224	**1,668**	**330**	**145**	**179**	**—**	**70**
$ 55,781	**$ 1,688**	**$ 579**	**$ 145**	**$ 179**	**$ —**	**$ 77**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Expedited Site Remediation Trust Fund (0456)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund Fair and Exposition Fund (0191)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 5,323	$ 50
Deposits in Surplus Money Investment Fund	2,767	—	5,754
Receivables	—	223	—
Due From Other Funds	1	218	45
Due From Other Governments	—	12	23
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,768**	**$ 5,776**	**$ 5,872**
LIABILITIES			
Accounts Payable	$ —	$ 257	$ 69
Due To Other Funds	—	310	150
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	73	50
Total Liabilities	**—**	**640**	**269**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	1,182
Contingency Reserve for Economic Uncertainties	2,768	4,404	4,335
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**2,768**	**4,404**	**5,517**
Adjustments to Fund Balance			
Deferred Payroll	—	200	40
Reserved for Encumbrances	—	532	46
Total Fund Balance (Deficit) - Adjusted	**2,768**	**5,136**	**5,603**
Total Liabilities and Fund Balance	**$ 2,768**	**$ 5,776**	**$ 5,872**

Satellite Wagering Account (0192)	Fair Employment and Housing Enforcement and Litigation Fund (3246)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)
$ —	$ 977	$ 1	$ —	$ 1	$ 2,260	$ 654
—	—	1,973	3,914	25	17,129	15,628
—	272	—	292	5	71	719
—	—	613	73	—	1,401	134
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ —	**$ 1,249**	**$ 2,587**	**$ 4,279**	**$ 31**	**$ 20,861**	**$ 17,135**
$ —	$ —	$ 567	$ 2	$ —	$ —	$ 154
—	—	398	93	4	6,793	945
—	—	11	—	—	—	1
—	—	—	—	—	1,868	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**976**	**95**	**4**	**8,661**	**1,100**
15,862	—	—	—	—	—	—
—	1,249	902	4,113	24	10,718	15,867
(15,862)	—	—	—	—	—	—
—	**1,249**	**902**	**4,113**	**24**	**10,718**	**15,867**
—	—	584	70	—	1,367	123
—	—	125	1	3	115	45
—	**1,249**	**1,611**	**4,184**	**27**	**12,200**	**16,035**
$ —	**$ 1,249**	**$ 2,587**	**$ 4,279**	**$ 31**	**$ 20,861**	**$ 17,135**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

		Fish and Game Preservation Fund	
	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 4	$ 1	$ 81,071
Deposits in Surplus Money Investment Fund	1,024,356	2,308	—
Receivables	—	—	4,289
Due From Other Funds	15,784	2	36,746
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	911
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 1,040,144**	**$ 2,311**	**$ 123,017**
LIABILITIES			
Accounts Payable	$ 37,601	$ —	$ 8,172
Due To Other Funds	4,417	1	24,740
Due To Other Governments	—	—	424
Advance Collections	—	—	1,819
Deposits	—	—	341
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**42,018**	**1**	**35,496**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	4,564
Contingency Reserve for Economic Uncertainties	998,126	2,308	57,509
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**998,126**	**2,308**	**62,073**
Adjustments to Fund Balance			
Deferred Payroll	—	1	6,371
Reserved for Encumbrances	—	1	19,077
Total Fund Balance (Deficit) - Adjusted	**998,126**	**2,310**	**87,521**
Total Liabilities and Fund Balance	**$ 1,040,144**	**$ 2,311**	**$ 123,017**

Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)
$ —	$ 20	$ 3	$ 45	$ —	$ 1,114	$ 878
82	10,102	561	13,356	12	—	—
—	—	—	9	—	—	—
55	7	—	526	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 137	**$ 10,129**	**$ 564**	**$ 13,936**	**$ 12**	**$ 1,114**	**$ 878**
$ —	$ —	$ —	$ 15	$ —	$ 16	$ 12
90	—	—	527	—	29	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
90	**—**	**—**	**542**	**—**	**45**	**12**
—	—	—	—	—	—	—
26	10,129	564	12,691	12	994	813
—	—	—	—	—	—	—
26	**10,129**	**564**	**12,691**	**12**	**994**	**813**
6	—	—	517	—	—	—
15	—	—	186	—	75	53
47	**10,129**	**564**	**13,394**	**12**	**1,069**	**866**
$ 137	**$ 10,129**	**$ 564**	**$ 13,936**	**$ 12**	**$ 1,114**	**$ 878**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 4	$ 1	$ 2,460
Deposits in Surplus Money Investment Fund	4,526	705	10,535
Receivables	—	7	32,251
Due From Other Funds	178	104	937
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 4,708**	**$ 817**	**$ 46,183**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 4,248
Due To Other Funds	3	43	7,458
Due To Other Governments	—	—	189
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**3**	**43**	**11,895**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	3,293	—
Contingency Reserve for Economic Uncertainties	4,109	—	18,117
Unreserved-Undesignated	—	(2,658)	—
Total Fund Balance (Deficit) - Unadjusted	**4,109**	**635**	**18,117**
Adjustments to Fund Balance			
Deferred Payroll	168	41	931
Reserved for Encumbrances	428	98	15,240
Total Fund Balance (Deficit) - Adjusted	**4,705**	**774**	**34,288**
Total Liabilities and Fund Balance	**$ 4,708**	**$ 817**	**$ 46,183**

Geology and Geophysics Account (0205)	Graphic Design License Plate Account (0078)	Greenhouse Gas Reduction Fund (3228)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)
$ 134	$ 1	$ 3,136	$ 1	$ 64,238	$ 1,064	$ —
1,376	1,632	1,418,008	136	—	10,910	409
—	53	—	—	—	—	—
39	43	35,234	11	6,480	847	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,567	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 1,549	**$ 1,729**	**$ 1,458,945**	**$ 148**	**$ 70,718**	**$ 12,821**	**$ 409**
$ 2	$ 194	$ 54,586	$ —	$ 152	$ —	$ —
195	—	49,442	45	95	247	1
—	—	1,589	—	11	—	—
105	—	—	—	—	—	—
—	—	2	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
302	**194**	**105,619**	**45**	**258**	**247**	**1**
—	—	234,121	—	78,168	38	—
1,121	1,492	910,361	88	—	10,239	407
—	—	—	—	(41,530)	—	—
1,121	**1,492**	**1,144,482**	**88**	**36,638**	**10,277**	**407**
37	43	1,441	11	1	711	—
89	—	207,403	4	33,821	1,586	1
1,247	**1,535**	**1,353,326**	**103**	**70,460**	**12,574**	**408**
$ 1,549	**$ 1,729**	**$ 1,458,945**	**$ 148**	**$ 70,718**	**$ 12,821**	**$ 409**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Heritage Enrichment Resource Fund (3170)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1,642	$ 927	$ 184
Deposits in Surplus Money Investment Fund	—	4,388	—
Receivables	—	690	—
Due From Other Funds	—	1,457	11
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 1,642**	**$ 7,462**	**$ 195**
LIABILITIES			
Accounts Payable	$ 740	$ 145	$ —
Due To Other Funds	—	154	11
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**740**	**299**	**11**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	902	5,114	173
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**902**	**5,114**	**173**
Adjustments to Fund Balance			
Deferred Payroll	—	1,019	11
Reserved for Encumbrances	—	1,030	—
Total Fund Balance (Deficit) - Adjusted	**902**	**7,163**	**184**
Total Liabilities and Fund Balance	**$ 1,642**	**$ 7,462**	**$ 195**

High Polluter Repair or Removal Account						
Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Home Care Fund (3255)	Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)
$ 1	$ 655	$ 1	$ 645	$ 619	$ 116	$ 238
17,340	21,640	1,728	—	2,932	2,366	42,757
—	—	—	—	—	809	12,481
1,183	9,403	62	88	201	410	5,922
—	—	—	—	—	—	—
—	1	—	—	1	44	362
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	16	—
$ 18,524	**$ 31,699**	**$ 1,791**	**$ 733**	**$ 3,753**	**$ 3,761**	**$ 61,760**
$ —	$ 390	$ —	$ —	$ 6	$ 853	$ 847
4,441	1,823	—	151	658	48	4,022
—	—	—	—	—	75	10
—	—	—	—	223	—	3,419
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	72	38
4,441	**2,213**	**—**	**151**	**887**	**1,048**	**8,336**
4,750	—	—	—	—	—	—
8,859	29,034	1,150	181	2,530	1,793	47,331
—	—	—	—	—	—	—
13,609	**29,034**	**1,150**	**181**	**2,530**	**1,793**	**47,331**
36	305	—	88	188	409	2,967
438	147	641	313	148	511	3,126
14,083	**29,486**	**1,791**	**582**	**2,866**	**2,713**	**53,424**
$ 18,524	**$ 31,699**	**$ 1,791**	**$ 733**	**$ 3,753**	**$ 3,761**	**$ 61,760**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Hospital Quality Assurance Revenue Fund (3158)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ —	$ —
Deposits in Surplus Money Investment Fund	409,435	13,921	125
Receivables	—	12,409	—
Due From Other Funds	547	1,278	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 409,982**	**$ 27,608**	**$ 125**
LIABILITIES			
Accounts Payable	$ —	$ 1,062	$ —
Due To Other Funds	74	588	—
Due To Other Governments	—	10	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**74**	**1,660**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,689,031	41	—
Contingency Reserve for Economic Uncertainties	—	17,488	125
Unreserved-Undesignated	(1,279,296)	—	—
Total Fund Balance (Deficit) - Unadjusted	**409,735**	**17,529**	**125**
Adjustments to Fund Balance			
Deferred Payroll	45	1,209	—
Reserved for Encumbrances	128	7,210	—
Total Fund Balance (Deficit) - Adjusted	**409,908**	**25,948**	**125**
Total Liabilities and Fund Balance	**$ 409,982**	**$ 27,608**	**$ 125**

		Integrated Waste Management Fund				
					Integrated Waste Management Account	
Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)
$ 91	$ 4,722	$ 430	$ 396	$ 2,590	$ 10	$ 53
10,502	21,428	—	—	57,897	21,361	16,481
136	21,398	37	85	5,716	11,201	—
2,149	11,128	11	18	1,079	2,405	106
—	—	—	—	—	18	—
—	584	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 12,878	**$ 59,260**	**$ 478**	**$ 499**	**$ 67,282**	**$ 34,995**	**$ 16,640**
$ 813	$ 3,902	$ —	$ —	$ 23,090	$ 18	$ —
1	2,503	1	103	938	3,409	149
—	—	—	—	166	209	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
814	**6,405**	**1**	**103**	**24,194**	**3,636**	**149**
—	1	—	—	—	—	2,000
9,674	16,617	466	378	39,457	25,119	14,213
—	—	—	—	—	—	—
9,674	**16,618**	**466**	**378**	**39,457**	**25,119**	**16,213**
71	10,638	11	18	682	2,367	58
2,319	25,599	—	—	2,949	3,873	220
12,064	**52,855**	**477**	**396**	**43,088**	**31,359**	**16,491**
$ 12,878	**$ 59,260**	**$ 478**	**$ 499**	**$ 67,282**	**$ 34,995**	**$ 16,640**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Internal Health Information Integrity Quality Improvement Account (3151)	Labor and Workforce Development Fund (3078)	Labor Enforcement and Compliance Fund (3152)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ 15,959	$ 16
Deposits in Surplus Money Investment Fund	3	—	36,296
Receivables	—	—	1,209
Due From Other Funds	—	208	4,156
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 4**	**$ 16,167**	**$ 41,677**
LIABILITIES			
Accounts Payable	$ —	$ 271	$ —
Due To Other Funds	—	377	42
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**—**	**648**	**42**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4	14,239	36,487
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**4**	**14,239**	**36,487**
Adjustments to Fund Balance			
Deferred Payroll	—	156	2,416
Reserved for Encumbrances	—	1,124	2,732
Total Fund Balance (Deficit) - Adjusted	**4**	**15,519**	**41,635**
Total Liabilities and Fund Balance	**$ 4**	**$ 16,167**	**$ 41,677**

				Local Revenue Fund (Continued on next page)		
					Sales Tax Account (Continued on next page)	
Lead-Related Construction Fund (3155)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	CalWORKS Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)
$ 1,133	$ 3	$ —	$ 1	$ 1	$ —	$ —
—	299	281	1,175	94	—	—
—	—	—	—	1,921	—	—
30	—	19	94	364,165	106,327	36,572
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 1,163	**$ 302**	**$ 300**	**$ 1,270**	**$ 366,181**	**$ 106,327**	**$ 36,572**
$ —	$ —	$ —	$ 26	$ —	$ —	$ —
15	—	77	5	355,870	—	—
—	—	—	—	—	106,327	36,572
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15	**2**	**77**	**31**	**355,870**	**106,327**	**36,572**
—	—	—	—	—	—	—
1,102	300	202	1,095	10,265	—	—
—	—	—	—	—	—	—
1,102	**300**	**202**	**1,095**	**10,265**	**—**	**—**
30	—	19	—	46	—	—
16	—	2	144	—	—	—
1,148	**300**	**223**	**1,239**	**10,311**	**—**	**—**
$ 1,163	**$ 302**	**$ 300**	**$ 1,270**	**$ 366,181**	**$ 106,327**	**$ 36,572**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		
	Sales Tax Account (Continued from previous page)		
	Family Support Subaccount (3248)	Health Subaccount (0353)	Mental Health Subaccount (0351)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 1	$ 1
Deposits in Surplus Money Investment Fund	—	—	36
Receivables	—	—	—
Due From Other Funds	23,046	68,321	200,223
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 23,046**	**$ 68,322**	**$ 200,260**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	—	23,046	34,097
Due To Other Governments	23,046	45,276	166,163
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**23,046**	**68,322**	**200,260**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**—**	**—**	**—**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	**—**	**—**	**—**
Total Liabilities and Fund Balance	**$ 23,046**	**$ 68,322**	**$ 200,260**

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

Local Revenue Fund
(Continued on next page)

		Sales Tax Growth Account				
Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount * (0359)	General Growth Subaccount (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)
$ 1	$ 1	$ —	$ —	$ —	$ —	$ 1
256,456	2	—	—	—	—	26,026
—	—	—	—	—	—	—
307,865	251,670	51,544	—	79,737	138,003	3,698
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 564,322	**$ 251,673**	**$ 51,544**	**$ —**	**$ 79,737**	**$ 138,003**	**$ 29,725**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
564,322	—	—	—	36,572	138,003	—
—	251,673	51,544	—	43,165	—	29,725
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
564,322	**251,673**	**51,544**	**—**	**79,737**	**138,003**	**29,725**
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**
$ 564,322	**$ 251,673**	**$ 51,544**	**$ —**	**$ 79,737**	**$ 138,003**	**$ 29,725**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		Law Enforcement Services Account	Local Revenue Fund 2011
	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Community Corrections Subaccount (3223)	
ASSETS				
Cash in State Treasury and Agency Accounts	$ 1	$ —	$ —	
Deposits in Surplus Money Investment Fund	66,634	—	—	
Receivables	—	—	—	
Due From Other Funds	50,863	117,497	138,312	
Due From Other Governments	—	—	—	
Prepaid Expenses	—	—	—	
Advances and Loans Receivable	—	—	—	
Interfund Loans Receivable	—	—	—	
Other Assets	—	—	—	
Total Assets	**$ 117,498**	**$ 117,497**	**$ 138,312**	
LIABILITIES				
Accounts Payable	$ —	$ —	$ —	
Due To Other Funds	117,498	8,422	—	
Due To Other Governments	—	109,075	138,312	
Advance Collections	—	—	—	
Deposits	—	—	—	
Interfund Loans Payable	—	—	—	
Other Liabilities	—	—	—	
Total Liabilities	**117,498**	**117,497**	**138,312**	
FUND BALANCE				
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—	
Contingency Reserve for Economic Uncertainties	—	—	—	
Unreserved-Undesignated	—	—	—	
Total Fund Balance (Deficit) - Unadjusted	**—**	**—**	**—**	
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	
Reserved for Encumbrances	—	—	—	
Total Fund Balance (Deficit) - Adjusted	**—**	**—**	**—**	
Total Liabilities and Fund Balance	**$ 117,498**	**$ 117,497**	**$ 138,312**	

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Subaccount: Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount: Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount: Juvenile Justice Subaccount (3225)	Juvenile Justice Subaccount: Juvenile Reentry Grant Special Account (3226)	Juvenile Justice Subaccount: Youthful Offender Block Grant Special Account (3227)	Law Enforcement Services Account (3215)
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,543	57,814	53,295	29,399	1,623	27,777	230,945
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 2,543	**$ 57,814**	**$ 53,295**	**$ 29,399**	**$ 1,623**	**$ 27,777**	**$ 230,945**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	29,399	—	—	230,945
2,543	57,814	53,295	—	1,623	27,777	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,543	**57,814**	**53,295**	**29,399**	**1,623**	**27,777**	**230,945**
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**
$ 2,543	**$ 57,814**	**$ 53,295**	**$ 29,399**	**$ 1,623**	**$ 27,777**	**$ 230,945**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Local Revenue Fund 2011 (Continued from previous page)		
	Law Enforcement Services Account (Continued from previous page)		
	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 * (3171)	Mental Health Account (3179)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 546,452	$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	60,690	630,746	186,759
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 60,690**	**$ 1,177,198**	**$ 186,759**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	—	1,145,430	186,759
Due To Other Governments	60,690	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**60,690**	**1,145,430**	**186,759**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	31,768	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**—**	**31,768**	**—**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	**—**	**31,768**	**—**
Total Liabilities and Fund Balance	**$ 60,690**	**$ 1,177,198**	**$ 186,759**

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account (Continued on next page)						
Law Enforcement Services Growth Subaccount						Support Services Growth Subaccount (Continued on next page)
Community Corrections Growth Special Account (3233)	District Attorney and Public Defender Growth Special Account (3232)	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)	Trial Court Security Growth Special Account (3234)	Sales and Use Tax Growth Account (3229)	Behavioral Health Services Growth Special Account (3235)
$ —	$ —	$ —	$ —	$ —	$ —	$ 60,149
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108,629	7,242	14,484	144,839	14,484	413,825	117,020
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 108,629	**$ 7,242**	**$ 14,484**	**$ 144,839**	**$ 14,484**	**$ 413,825**	**$ 177,169**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	144,839	—	413,825	—
108,629	7,242	14,484	—	14,484	—	177,169
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108,629	**7,242**	**14,484**	**144,839**	**14,484**	**413,825**	**177,169**
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**
$ 108,629	**$ 7,242**	**$ 14,484**	**$ 144,839**	**$ 14,484**	**$ 413,825**	**$ 177,169**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Local Revenue Fund 2011 (Continued from previous page)		
	Sales and Use Tax Growth Account (Continued from previous page)		Support Services Account
	Support Services Growth Subaccount (Continued from previous page)		Behavioral Health Subaccount
	Protective Services Growth Special Account (3236)	Support Services Growth Subaccount (3218)	Behavioral Health Subaccount (3217)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ —	$ 1
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	138,517	268,986	62,187
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 138,517**	**$ 268,986**	**$ 62,188**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	—	268,986	851
Due To Other Governments	138,517	—	61,337
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**138,517**	**268,986**	**62,188**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**—**	**—**	**—**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	**—**	**—**	**—**
Total Liabilities and Fund Balance	**$ 138,517**	**$ 268,986**	**$ 62,188**

Women and Children's Residential Treatment Services Special Account (3239)	Protective Services Subaccount (3216)	Support Services Account (3214)	Long-Term Care Quality Assurance Fund (3213)	Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (3201)	Major Risk Medical Insurance Fund (0313)	Managed Care Administrative Fines and Penalties Fund (3133)
$ —	$ —	$ 6	$ 54,930	$ —	$ 76,331	$ 1
—	—	—	—	12,201	—	8,996
—	—	—	—	—	1	—
851	251,715	313,902	—	9	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 851	**$ 251,715**	**$ 313,908**	**$ 54,930**	**$ 12,210**	**$ 76,332**	**$ 9,002**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	313,908	—	—	33	—
851	251,715	—	—	—	—	—
—	—	—	—	—	7	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
851	**251,715**	**313,908**	**—**	**—**	**40**	**—**
—	—	—	—	229,662	3,750	—
—	—	—	54,930	—	72,522	9,002
—	—	—	—	(217,452)	—	—
—	**—**	**—**	**54,930**	**12,210**	**76,272**	**9,002**
—	—	—	—	—	—	—
—	—	—	—	—	20	—
—	**—**	**—**	**54,930**	**12,210**	**76,292**	**9,002**
$ 851	**$ 251,715**	**$ 313,908**	**$ 54,930**	**$ 12,210**	**$ 76,332**	**$ 9,002**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medical Marijuana Program Fund (3074)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 764	$ 4,769	$ 11
Deposits in Surplus Money Investment Fund	21,309	—	96
Receivables	1,199	444	—
Due From Other Funds	4,274	125	5
Due From Other Governments	—	—	—
Prepaid Expenses	63	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	11	—	—
Total Assets	**$ 27,620**	**$ 5,338**	**$ 112**
LIABILITIES			
Accounts Payable	$ 420	$ —	$ 1
Due To Other Funds	63	42	3
Due To Other Governments	—	—	—
Advance Collections	624	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**1,107**	**42**	**4**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	16,387	4,234	102
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**16,387**	**4,234**	**102**
Adjustments to Fund Balance			
Deferred Payroll	2,613	106	5
Reserved for Encumbrances	7,513	956	1
Total Fund Balance (Deficit) - Adjusted	**26,513**	**5,296**	**108**
Total Liabilities and Fund Balance	**$ 27,620**	**$ 5,338**	**$ 112**

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

Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account: Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account: Mine Reclamation Account (0336)	Missing Children Reward Fund * (0113)
$ 14	$ 315	$ 1	$ 72	$ 534	$ 461	$ —
2,715	—	798	371,711	3,431	1,647	—
180	—	12	6	—	56	—
193	7	13	114,028	19	344	—
—	—	—	—	—	—	—
—	—	—	35	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 3,102	**$ 322**	**$ 824**	**$ 485,852**	**$ 3,984**	**$ 2,508**	**$ —**
$ —	$ —	$ 7	$ 15,500	$ —	$ —	$ —
38	7	—	686	—	170	—
—	—	—	207,137	—	—	—
—	—	12	—	534	459	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
38	**7**	**19**	**223,323**	**534**	**629**	**—**
—	—	—	316,904	—	—	—
2,844	309	156	—	3,300	1,607	—
—	—	—	(103,296)	—	—	—
2,844	**309**	**156**	**213,608**	**3,300**	**1,607**	**—**
186	6	8	680	7	238	—
34	—	641	48,241	143	34	—
3,064	**315**	**805**	**262,529**	**3,450**	**1,879**	**—**
$ 3,102	**$ 322**	**$ 824**	**$ 485,852**	**$ 3,984**	**$ 2,508**	**$ —**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Missing Persons DNA Database Fund (3016)	Mobilehome-Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ 2,525	$ 1
Deposits in Surplus Money Investment Fund	2,393	12,629	3,121
Receivables	—	43	—
Due From Other Funds	119	3,276	833
Due From Other Governments	561	—	—
Prepaid Expenses	—	307	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 3,074**	**$ 18,780**	**$ 3,955**
LIABILITIES			
Accounts Payable	$ 57	$ 740	$ —
Due To Other Funds	322	2,881	108
Due To Other Governments	2	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	3,530	—
Total Liabilities	**381**	**7,151**	**108**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,289	10,369	3,150
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**2,289**	**10,369**	**3,150**
Adjustments to Fund Balance			
Deferred Payroll	118	904	569
Reserved for Encumbrances	286	356	128
Total Fund Balance (Deficit) - Adjusted	**2,693**	**11,629**	**3,847**
Total Liabilities and Fund Balance	**$ 3,074**	**$ 18,780**	**$ 3,955**

Narcotic Treatment Program Licensing Trust Fund (0243)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)
$ 2,025	$ 25	$ —	$ 1,190	$ 125	$ —	$ 802
—	651	455	—	—	280	—
—	—	—	—	—	—	—
142	16	1	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 2,167	**$ 692**	**$ 456**	**$ 1,190**	**$ 125**	**$ 280**	**$ 802**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
123	74	—	389	—	9	—
—	—	—	—	—	—	—
—	7	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
123	**81**	**—**	**389**	**—**	**9**	**—**
—	—	—	—	—	—	—
1,928	589	456	801	125	271	802
—	—	—	—	—	—	—
1,928	**589**	**456**	**801**	**125**	**271**	**802**
108	16	—	—	—	—	—
8	6	—	—	—	—	—
2,044	**611**	**456**	**801**	**125**	**271**	**802**
$ 2,167	**$ 692**	**$ 456**	**$ 1,190**	**$ 125**	**$ 280**	**$ 802**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 4	$ 151	$ —
Deposits in Surplus Money Investment Fund	49,950	3,215	1,226
Receivables	1,245	—	—
Due From Other Funds	4,853	46	228
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 56,052**	**$ 3,412**	**$ 1,454**
LIABILITIES			
Accounts Payable	$ —	$ 2	$ —
Due To Other Funds	1,849	247	—
Due To Other Governments	—	—	1,454
Advance Collections	—	123	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**1,849**	**372**	**1,454**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	47,946	2,983	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**47,946**	**2,983**	**—**
Adjustments to Fund Balance			
Deferred Payroll	3,601	44	—
Reserved for Encumbrances	2,656	13	—
Total Fund Balance (Deficit) - Adjusted	**54,203**	**3,040**	**—**
Total Liabilities and Fund Balance	**$ 56,052**	**$ 3,412**	**$ 1,454**

Off-Highway Vehicle Trust Fund (0263)	Oil, Gas, and Geothermal Administrative Fund: Acute Orphan Well Account (3102)	Oil, Gas, and Geothermal Administrative Fund: Oil, Gas, and Geothermal Administrative Fund (3046)	Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
$ 127	$ 1	$ 56	$ 1	$ 3,836	$ 1	$ 1,819
151,954	357	10,434	1,853	23,437	9,446	—
99	—	12	—	3,105	—	—
3,242	—	6,776	57	1,518	678	—
—	—	—	—	—	—	—
—	—	11	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 155,422	**$ 358**	**$ 17,289**	**$ 1,911**	**$ 31,896**	**$ 10,125**	**$ 1,819**
$ 3,557	$ —	$ 1,198	$ —	$ 179	$ —	$ 1,812
6,771	—	1,611	412	2,605	1,313	—
1	—	—	—	6	—	—
522	—	55	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,851	**—**	**2,864**	**412**	**2,790**	**1,313**	**1,812**
24,413	—	1,500	—	—	—	—
56,751	358	6,024	1,250	22,997	8,111	7
—	—	—	—	—	—	—
81,164	**358**	**7,524**	**1,250**	**22,997**	**8,111**	**7**
1,258	—	2,764	56	1,472	671	—
62,149	—	4,137	193	4,637	30	—
144,571	**358**	**14,425**	**1,499**	**29,106**	**8,812**	**7**
$ 155,422	**$ 358**	**$ 17,289**	**$ 1,911**	**$ 31,896**	**$ 10,125**	**$ 1,819**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 235	$ 229	$ 1
Deposits in Surplus Money Investment Fund	1,935	3,478	336
Receivables	—	—	—
Due From Other Funds	59	71	—
Due From Other Governments	—	—	—
Prepaid Expenses	5	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 2,234**	**$ 3,778**	**$ 337**
LIABILITIES			
Accounts Payable	$ 4	$ —	$ —
Due To Other Funds	397	536	—
Due To Other Governments	—	—	—
Advance Collections	241	2	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**642**	**538**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,517	3,152	337
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**1,517**	**3,152**	**337**
Adjustments to Fund Balance			
Deferred Payroll	58	69	—
Reserved for Encumbrances	17	19	—
Total Fund Balance (Deficit) - Adjusted	**1,592**	**3,240**	**337**
Total Liabilities and Fund Balance	**$ 2,234**	**$ 3,778**	**$ 337**

Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)
$ 1	$ 383	$ 50,200	$ 2,032	$ 353	$ 219	$ —
202	10,686	—	11,551	1,118	2,081	13,216
—	43	—	1	—	—	—
1	13,406	3,811	1,383	127	28	6,252
—	—	—	—	—	—	—
—	55	—	12	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 204	**$ 24,573**	**$ 54,011**	**$ 14,979**	**$ 1,599**	**$ 2,328**	**$ 19,468**
$ —	$ 2,554	$ —	$ 74	$ 13	$ 4	$ 818
—	311	11	140	766	293	13
—	1,153	—	—	—	—	576
—	—	—	1,531	386	178	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	180	—	—	—	—	—
—	**4,198**	**11**	**1,745**	**1,165**	**475**	**1,407**
—	—	6,658	—	—	—	13,240
204	11,941	47,332	11,741	303	1,764	—
—	—	—	—	—	—	(41)
204	**11,941**	**53,990**	**11,741**	**303**	**1,764**	**13,199**
—	1,015	10	994	119	26	243
—	7,419	—	499	12	63	4,619
204	**20,375**	**54,000**	**13,234**	**434**	**1,853**	**18,061**
$ 204	**$ 24,573**	**$ 54,011**	**$ 14,979**	**$ 1,599**	**$ 2,328**	**$ 19,468**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 10	$ 61	$ 1
Deposits in Surplus Money Investment Fund	1,398	164	10,037
Receivables	—	685	—
Due From Other Funds	7	633	27
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 1,415**	**$ 1,543**	**$ 10,065**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	6	934	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**6**	**934**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,403	149	10,065
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**1,403**	**149**	**10,065**
Adjustments to Fund Balance			
Deferred Payroll	6	273	—
Reserved for Encumbrances	—	187	—
Total Fund Balance (Deficit) - Adjusted	**1,409**	**609**	**10,065**
Total Liabilities and Fund Balance	**$ 1,415**	**$ 1,543**	**$ 10,065**

Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)
$ 86	$ 1,534	$ 1,346	$ 1,254	$ 82	$ 41	$ 450
806	9,926	8,358	6,625	458	351	5,697
—	—	—	—	—	—	—
25	518	500	1,470	24	12	141
—	—	—	1	—	—	—
—	—	2	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 917	**$ 11,978**	**$ 10,206**	**$ 9,350**	**$ 564**	**$ 404**	**$ 6,291**
$ 2	$ 38	$ 14	$ 29	$ —	$ —	$ 1
211	1,876	1,830	—	157	24	513
—	—	—	—	—	—	—
59	—	869	1,768	66	—	304
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
272	**1,914**	**2,713**	**1,797**	**223**	**24**	**818**
—	—	—	—	—	—	—
617	9,466	7,054	6,991	316	358	5,212
—	—	—	—	—	—	—
617	**9,466**	**7,054**	**6,991**	**316**	**358**	**5,212**
23	500	340	279	23	12	137
5	98	99	283	2	10	124
645	**10,064**	**7,493**	**7,553**	**341**	**380**	**5,473**
$ 917	**$ 11,978**	**$ 10,206**	**$ 9,350**	**$ 564**	**$ 404**	**$ 6,291**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund * (3172)	Public Interest Research, Development, and Demonstration Fund Natural Gas Subaccount (3109)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 4,009	$ —	$ —
Deposits in Surplus Money Investment Fund	—	—	86,048
Receivables	—	—	—
Due From Other Funds	—	—	491
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 4,009**	**$ —**	**$ 86,539**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 1,892
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**—**	**—**	**1,892**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	114	—	19,491
Contingency Reserve for Economic Uncertainties	2,367	—	13,769
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**2,481**	**—**	**33,260**
Adjustments to Fund Balance			
Deferred Payroll	—	—	123
Reserved for Encumbrances	1,528	—	51,264
Total Fund Balance (Deficit) - Adjusted	**4,009**	**—**	**84,647**
Total Liabilities and Fund Balance	**$ 4,009**	**$ —**	**$ 86,539**

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

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

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)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund	
					Hazardous Spill Prevention Account † (0059)	Rail Accident Prevention and Response Fund (0058)
$ 40	$ 1	$ 2,254	$ —	$ 719	$ —	$ 1
40,062	2,340	43,756	7,928	6,642	—	5
—	—	12	213	21	—	—
126	221	5,123	1,946	2,296	—	—
—	—	2	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 40,228	**$ 2,562**	**$ 51,147**	**$ 10,087**	**$ 9,678**	**$ —**	**$ 6**
$ 3,233	$ 200	$ —	$ —	$ 34	$ —	$ —
1,083	387	3,919	974	14	—	—
—	4	—	—	—	—	—
—	—	24,399	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,316	**591**	**28,318**	**974**	**48**	**—**	**—**
367	—	—	—	—	—	—
20,039	1,726	19,824	4,972	6,534	—	6
—	—	—	—	—	—	—
20,406	**1,726**	**19,824**	**4,972**	**6,534**	**—**	**6**
79	219	3,005	1,938	1,223	—	—
15,427	26	—	2,203	1,873	—	—
35,912	**1,971**	**22,829**	**9,113**	**9,630**	**—**	**6**
$ 40,228	**$ 2,562**	**$ 51,147**	**$ 10,087**	**$ 9,678**	**$ —**	**$ 6**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund (3259)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 261	$ 5,224	$ 81,062
Deposits in Surplus Money Investment Fund	7,756	35,418	—
Receivables	—	—	—
Due From Other Funds	291	3,174	224
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 8,308**	**$ 43,816**	**$ 81,286**
LIABILITIES			
Accounts Payable	$ —	$ 5	$ 2,068
Due To Other Funds	328	—	1,218
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	4	—	—
Total Liabilities	**332**	**5**	**3,286**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	18,517
Contingency Reserve for Economic Uncertainties	7,625	40,927	57,750
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**7,625**	**40,927**	**76,267**
Adjustments to Fund Balance			
Deferred Payroll	278	2,302	224
Reserved for Encumbrances	73	582	1,509
Total Fund Balance (Deficit) - Adjusted	**7,976**	**43,811**	**78,000**
Total Liabilities and Fund Balance	**$ 8,308**	**$ 43,816**	**$ 81,286**

Recreational Health Fund (3157)	Regional Railroad Accident Preparedness and Immediate Response Fund (3260)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)
$ 1	$ 10,000	$ 2	$ 1	$ 2	$ 1	$ —
521	—	522	3,176	5,831	98	71,435
—	—	—	53	1	—	—
—	23	25	29	173	—	51
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 522	**$ 10,023**	**$ 549**	**$ 3,259**	**$ 6,007**	**$ 99**	**$ 71,486**
$ —	$ —	$ —	$ 93	$ 192	$ —	$ 1
—	229	26	61	261	—	—
—	—	—	—	2	—	—
—	—	—	103	—	—	66,329
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**229**	**26**	**257**	**455**	**—**	**66,330**
—	—	—	—	—	—	—
522	959	449	2,420	5,328	99	5,156
—	—	—	—	—	—	—
522	**959**	**449**	**2,420**	**5,328**	**99**	**5,156**
—	23	24	27	169	—	—
—	8,812	50	555	55	—	—
522	**9,794**	**523**	**3,002**	**5,552**	**99**	**5,156**
$ 522	**$ 10,023**	**$ 549**	**$ 3,259**	**$ 6,007**	**$ 99**	**$ 71,486**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ —	$ 4,287
Deposits in Surplus Money Investment Fund	288	182,361	—
Receivables	—	9	7
Due From Other Funds	—	348	158
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	11
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 289**	**$ 182,718**	**$ 4,463**
LIABILITIES			
Accounts Payable	$ —	$ 1,479	$ —
Due To Other Funds	—	884	52
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	599	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**—**	**2,962**	**52**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	68	—
Contingency Reserve for Economic Uncertainties	287	83,871	4,247
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**287**	**83,939**	**4,247**
Adjustments to Fund Balance			
Deferred Payroll	—	207	154
Reserved for Encumbrances	2	95,610	10
Total Fund Balance (Deficit) - Adjusted	**289**	**179,756**	**4,411**
Total Liabilities and Fund Balance	**$ 289**	**$ 182,718**	**$ 4,463**

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

Resources License Plate Fund * (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
$ —	$ 300	$ 114,450	$ 1	$ 164	$ 398	$ 1
—	2,741	—	46	—	1,559	6,785
—	1	12	—	—	7,666	26
—	131	35,875	—	—	406	77
—	—	6,000	—	—	—	—
—	1	98	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ —	**$ 3,174**	**$ 156,435**	**$ 47**	**$ 164**	**$ 10,029**	**$ 6,889**
$ —	$ 1	$ 5,615	$ —	$ —	$ —	$ 64
—	265	34,427	—	8	2,671	—
—	—	9,006	—	—	—	—
—	227	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**493**	**49,048**	**—**	**8**	**2,671**	**64**
—	—	—	—	—	—	—
—	2,431	85,756	47	132	6,802	6,748
—	—	—	—	—	—	—
—	**2,431**	**85,756**	**47**	**132**	**6,802**	**6,748**
—	125	1,831	—	—	371	77
—	125	19,800	—	24	185	—
—	**2,681**	**107,387**	**47**	**156**	**7,358**	**6,825**
$ —	**$ 3,174**	**$ 156,435**	**$ 47**	**$ 164**	**$ 10,029**	**$ 6,889**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 2	$ 147	$ 1,962
Deposits in Surplus Money Investment Fund	1,185	—	—
Receivables	—	—	—
Due From Other Funds	721	—	16
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 1,908**	**$ 147**	**$ 1,978**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 13
Due To Other Funds	117	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	189
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**117**	**—**	**202**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,624	147	1,731
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**1,624**	**147**	**1,731**
Adjustments to Fund Balance			
Deferred Payroll	124	—	16
Reserved for Encumbrances	43	—	29
Total Fund Balance (Deficit) - Adjusted	**1,791**	**147**	**1,776**
Total Liabilities and Fund Balance	**$ 1,908**	**$ 147**	**$ 1,978**

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

School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund * (0101)	School Land Bank Fund (0347)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
$ 1,581	$ —	$ —	$ —	$ 5,266	$ 1	$ 686
—	—	2,316	2,835	24,794	4,291	—
—	—	—	1	199	—	—
5	—	167	15	1,718	221	—
—	—	—	—	—	—	—
—	—	—	—	—	—	11
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 1,586	**$ —**	**$ 2,483**	**$ 2,851**	**$ 31,977**	**$ 4,513**	**$ 697**
$ —	$ —	$ —	$ 29	$ —	$ —	$ 686
4	—	—	27	23,584	80	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6	—	—	—	—	—	—
10	**—**	**—**	**56**	**23,584**	**80**	**686**
1,609	—	3,599	—	—	—	11,067
—	—	—	2,780	1,000	4,173	—
(38)	—	(1,185)	—	—	—	(11,056)
1,571	**—**	**2,414**	**2,780**	**1,000**	**4,173**	**11**
5	—	7	13	1,701	218	—
—	—	62	2	5,692	42	—
1,576	**—**	**2,483**	**2,795**	**8,393**	**4,433**	**11**
$ 1,586	**$ —**	**$ 2,483**	**$ 2,851**	**$ 31,977**	**$ 4,513**	**$ 697**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 836	$ 1	$ —
Deposits in Surplus Money Investment Fund	9,446	301	115
Receivables	6,581	—	—
Due From Other Funds	25	4	25
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 16,888**	**$ 306**	**$ 140**
LIABILITIES			
Accounts Payable	$ —	$ 8	$ 15
Due To Other Funds	254	4	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**254**	**12**	**15**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	2,061
Contingency Reserve for Economic Uncertainties	16,614	289	—
Unreserved-Undesignated	—	—	(2,086)
Total Fund Balance (Deficit) - Unadjusted	**16,614**	**289**	**(25)**
Adjustments to Fund Balance			
Deferred Payroll	20	3	—
Reserved for Encumbrances	—	2	150
Total Fund Balance (Deficit) - Adjusted	**16,634**	**294**	**125**
Total Liabilities and Fund Balance	**$ 16,888**	**$ 306**	**$ 140**

Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)	State Board of Chiropractic Examiners' Fund (0152)
$ —	$ 1	$ 63	$ 726	$ 238	$ 8,664	$ 546
4,274	13,799	—	—	1,819	—	3,692
—	66	—	—	—	—	—
283	65	9	16	67	6,022	149
—	956	—	—	—	—	—
—	—	—	—	—	14	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 4,557	**$ 14,887**	**$ 72**	**$ 742**	**$ 2,124**	**$ 14,700**	**$ 4,387**
$ —	$ 1,153	$ —	$ —	$ 4	$ 1,000	$ —
38	3,461	63	110	361	34	807
—	—	—	—	—	—	—
—	—	—	—	157	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
38	**4,614**	**63**	**110**	**522**	**1,034**	**807**
—	—	—	164	—	—	1,002
4,408	3,123	1	405	1,526	8,558	2,423
—	—	—	—	—	—	—
4,408	**3,123**	**1**	**569**	**1,526**	**8,558**	**3,425**
100	56	8	—	66	1,541	142
11	7,094	—	63	10	3,567	13
4,519	**10,273**	**9**	**632**	**1,602**	**13,666**	**3,580**
$ 4,557	**$ 14,887**	**$ 72**	**$ 742**	**$ 2,124**	**$ 14,700**	**$ 4,387**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)	State Court Facilities Construction Fund Immediate and Critical Needs Account (3138)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 30,972	$ 7,570	$ 1
Deposits in Surplus Money Investment Fund	—	50,202	131,836
Receivables	—	601	41,526
Due From Other Funds	1,017	7,206	77
Due From Other Governments	—	—	—
Prepaid Expenses	—	296	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 31,989**	**$ 65,875**	**$ 173,440**
LIABILITIES			
Accounts Payable	$ 31,196	$ 653	$ 9,311
Due To Other Funds	480	328	5
Due To Other Governments	—	1	—
Advance Collections	—	4,061	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	1	20
Total Liabilities	**31,676**	**5,044**	**9,336**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,274	—	23,562
Contingency Reserve for Economic Uncertainties	—	57,416	129,060
Unreserved-Undesignated	(979)	—	—
Total Fund Balance (Deficit) - Unadjusted	**295**	**57,416**	**152,622**
Adjustments to Fund Balance			
Deferred Payroll	17	2,898	—
Reserved for Encumbrances	1	517	11,482
Total Fund Balance (Deficit) - Adjusted	**313**	**60,831**	**164,104**
Total Liabilities and Fund Balance	**$ 31,989**	**$ 65,875**	**$ 173,440**

State Court Facilities Construction Fund (3037)	State Dental Assistant Fund (3142)	State Dental Hygiene Fund (3140)	State Dentistry Fund: Dentally Underserved Account (3039)	State Dentistry Fund: State Dentistry Fund (0741)	State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)
$ 32	$ 246	$ 201	$ 1	$ 1,267	$ 165	$ 194
182,296	3,086	1,460	1,687	5,929	66,052	—
17,187	—	—	—	—	391	—
60,698	49	43	1	1,238	14,884	8
4,219	—	—	—	—	—	—
—	—	—	—	40	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 264,432	**$ 3,381**	**$ 1,704**	**$ 1,689**	**$ 8,474**	**$ 81,492**	**$ 202**
$ 2,711	$ 2	$ 3	$ —	$ 18	$ 660	$ —
543	263	210	—	773	161	—
—	—	—	—	—	—	—
—	209	164	—	1,129	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
372	—	—	—	—	—	—
3,626	**474**	**377**	**—**	**1,920**	**821**	**—**
—	—	—	1,677	—	—	—
244,954	2,840	1,279	12	5,634	67,191	3
—	—	—	—	—	—	—
244,954	**2,840**	**1,279**	**1,689**	**5,634**	**67,191**	**3**
1,693	43	40	—	425	4,487	—
14,159	24	8	—	495	8,993	199
260,806	**2,907**	**1,327**	**1,689**	**6,554**	**80,671**	**202**
$ 264,432	**$ 3,381**	**$ 1,704**	**$ 1,689**	**$ 8,474**	**$ 81,492**	**$ 202**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 4,351	$ 176	$ 3,623
Deposits in Surplus Money Investment Fund	—	1,748	3,350
Receivables	—	—	19
Due From Other Funds	61	59	19
Due From Other Governments	—	—	—
Prepaid Expenses	—	2	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 4,412**	**$ 1,985**	**$ 7,011**
LIABILITIES			
Accounts Payable	$ —	$ 2	$ —
Due To Other Funds	628	307	—
Due To Other Governments	—	—	—
Advance Collections	1,146	95	3,623
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**1,774**	**404**	**3,623**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,544	1,522	3,080
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**2,544**	**1,522**	**3,080**
Adjustments to Fund Balance			
Deferred Payroll	57	55	13
Reserved for Encumbrances	37	4	295
Total Fund Balance (Deficit) - Adjusted	**2,638**	**1,581**	**3,388**
Total Liabilities and Fund Balance	**$ 4,412**	**$ 1,985**	**$ 7,011**

State Parks and Recreation Fund						
State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)
$ 7,061	$ 11,930	$ 595	$ 86,859	$ —	$ 3	$ 1
104,896	—	6,534	—	—	19,273	23,071
5,322	—	—	19,309	—	26,458	—
40,134	882	562	2,304	912,003	965	15
110	—	—	—	27,926	—	6,815
1,017	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 158,540	**$ 12,812**	**$ 7,691**	**$ 108,472**	**$ 939,929**	**$ 46,699**	**$ 29,902**
$ 21,376	$ —	$ —	$ —	$ 53,672	$ 2,867	$ —
1,850	1,912	848	26,307	27,931	342	—
140	—	—	—	856,026	—	—
43,717	—	—	—	—	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
67,083	**1,912**	**848**	**26,307**	**937,629**	**3,209**	**2**
6,909	245	—	—	—	—	60
50,792	9,656	5,533	66,529	2,300	8,957	12,664
—	—	—	—	—	—	—
57,701	**9,901**	**5,533**	**66,529**	**2,300**	**8,957**	**12,724**
8,109	27	558	2,304	—	900	—
25,647	972	752	13,332	—	33,633	17,176
91,457	**10,900**	**6,843**	**82,165**	**2,300**	**43,490**	**29,900**
$ 158,540	**$ 12,812**	**$ 7,691**	**$ 108,472**	**$ 939,929**	**$ 46,699**	**$ 29,902**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ 52	$ 744
Deposits in Surplus Money Investment Fund	8,089	780	1,887
Receivables	—	—	—
Due From Other Funds	926	7	186
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 9,016**	**$ 839**	**$ 2,817**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 6
Due To Other Funds	214	79	18
Due To Other Governments	—	—	—
Advance Collections	15	—	216
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**229**	**79**	**240**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	7,838	650	2,202
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**7,838**	**650**	**2,202**
Adjustments to Fund Balance			
Deferred Payroll	392	7	179
Reserved for Encumbrances	557	103	196
Total Fund Balance (Deficit) - Adjusted	**8,787**	**760**	**2,577**
Total Liabilities and Fund Balance	**$ 9,016**	**$ 839**	**$ 2,817**

		Tax Credit Allocation Fee Account		Teacher Credentials Fund		
Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
$ 18	$ 277	$ 1	$ 1	$ 389	$ 535	$ 848
572	—	23,184	33,671	1,934	2,925	8,053
—	—	—	1	10	—	—
—	—	217	419	1,347	237	10
—	—	—	—	—	—	—
—	—	—	—	109	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 590	**$ 277**	**$ 23,402**	**$ 34,092**	**$ 3,789**	**$ 3,697**	**$ 8,911**
$ —	$ —	$ 104	$ 217	$ 247	$ —	$ —
—	—	318	31	314	463	1,000
—	—	—	—	35	—	—
—	—	—	—	80	—	—
—	—	—	18,899	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**422**	**19,147**	**676**	**463**	**1,000**
—	1,316	—	—	—	—	—
590	—	22,779	14,867	1,934	2,920	7,905
—	(1,039)	—	—	—	—	—
590	**277**	**22,779**	**14,867**	**1,934**	**2,920**	**7,905**
—	—	201	78	883	235	6
—	—	—	—	296	79	—
590	**277**	**22,980**	**14,945**	**3,113**	**3,234**	**7,911**
$ 590	**$ 277**	**$ 23,402**	**$ 34,092**	**$ 3,789**	**$ 3,697**	**$ 8,911**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 23	$ 22,713	$ 23
Deposits in Surplus Money Investment Fund	994	—	2,560
Receivables	—	8,701	2
Due From Other Funds	10	2,277	38
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 1,027**	**$ 33,691**	**$ 2,623**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	43	4,072	48
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**43**	**4,072**	**48**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	975	25,979	2,527
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**975**	**25,979**	**2,527**
Adjustments to Fund Balance			
Deferred Payroll	9	1,473	36
Reserved for Encumbrances	—	2,167	12
Total Fund Balance (Deficit) - Adjusted	**984**	**29,619**	**2,575**
Total Liabilities and Fund Balance	**$ 1,027**	**$ 33,691**	**$ 2,623**

Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)	Transportation Deferred Investment Fund (3093)	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)
$ 2,266	$ 120,352	$ 1	$ —	$ 41,656	$ 130,180	$ 373
—	—	323	—	—	—	5
—	—	—	—	—	—	622
—	83	—	151,303	—	—	123
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 2,266	**$ 120,435**	**$ 324**	**$ 151,303**	**$ 41,656**	**$ 130,180**	**$ 1,123**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	114	151,303	—	—	844
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	20
—	**—**	**114**	**151,303**	**—**	**—**	**864**
—	620	206	—	55,176	1,053,167	—
2,266	119,732	4	—	—	—	20
—	—	—	—	(13,520)	(922,987)	—
2,266	**120,352**	**210**	**—**	**41,656**	**130,180**	**20**
—	83	—	—	—	—	123
—	—	—	—	—	—	116
2,266	**120,435**	**210**	**—**	**41,656**	**130,180**	**259**
$ 2,266	**$ 120,435**	**$ 324**	**$ 151,303**	**$ 41,656**	**$ 130,180**	**$ 1,123**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 46	$ 79	$ 2
Deposits in Surplus Money Investment Fund	—	—	2,041
Receivables	—	—	—
Due From Other Funds	—	636	36
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 46**	**$ 715**	**$ 2,079**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 22
Due To Other Funds	—	288	51
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**—**	**288**	**73**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	71	—	—
Contingency Reserve for Economic Uncertainties	—	427	1,967
Unreserved-Undesignated	(25)	—	—
Total Fund Balance (Deficit) - Unadjusted	**46**	**427**	**1,967**
Adjustments to Fund Balance			
Deferred Payroll	—	—	35
Reserved for Encumbrances	—	—	4
Total Fund Balance (Deficit) - Adjusted	**46**	**427**	**2,006**
Total Liabilities and Fund Balance	**$ 46**	**$ 715**	**$ 2,079**

		Underground Storage Tank Cleanup Fund				
Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)	School District Account (3134)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)
$ —	$ 8,631	$ 1	$ 13,946	$ —	$ —	$ 2,833
33,342	—	9,558	478,927	22,208	5,643	54,892
112,818	—	—	40,082	—	—	46,222
17,308	—	7	47,885	16	500	5,236
—	—	—	531	—	—	—
—	—	—	393	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 163,468	**$ 8,631**	**$ 9,566**	**$ 581,764**	**$ 22,224**	**$ 6,143**	**$ 109,183**
$ 21,200	$ 82	$ 57	$ 6,450	$ 525	$ 430	$ 97,919
80,216	—	—	945	—	16	4
—	—	—	1,560	—	6	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
43	—	—	—	—	—	—
101,459	**82**	**57**	**8,955**	**525**	**452**	**97,923**
—	—	3,061	—	17,352	—	—
6,613	8,549	171	397,139	1,736	5,154	7,696
—	—	—	—	—	—	—
6,613	**8,549**	**3,232**	**397,139**	**19,088**	**5,154**	**7,696**
17,253	—	—	6,441	—	496	32
38,143	—	6,277	169,229	2,611	41	3,532
62,009	**8,549**	**9,509**	**572,809**	**21,699**	**5,691**	**11,260**
$ 163,468	**$ 8,631**	**$ 9,566**	**$ 581,764**	**$ 22,224**	**$ 6,143**	**$ 109,183**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Used Mattress Recycling Fund (3257)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 87	$ 7	$ 1,366
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	284
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 87**	**$ 7**	**$ 1,650**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	—	1	50
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**—**	**1**	**50**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	826	—
Contingency Reserve for Economic Uncertainties	87	—	1,600
Unreserved-Undesignated	—	(820)	—
Total Fund Balance (Deficit) - Unadjusted	**87**	**6**	**1,600**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	**87**	**6**	**1,600**
Total Liabilities and Fund Balance	**$ 87**	**$ 7**	**$ 1,650**

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
$ 1	$ 4,124	$ 2	$ 381	$ 1	$ 123	$ —
283	26,872	1,659	4,466	9,853	11,236	764
—	—	—	—	—	20	5
11	20,682	31	146	1,855	2	5
—	—	—	—	—	—	—
—	138	—	3	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 295	**$ 51,816**	**$ 1,692**	**$ 4,996**	**$ 11,709**	**$ 11,381**	**$ 774**
$ —	$ 32	$ —	$ 3	$ 321	$ 13	$ 26
14	3,288	—	866	125	—	6
—	—	293	—	—	—	—
—	1,011	—	236	—	—	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	—	—	—	—
14	**4,332**	**293**	**1,105**	**446**	**13**	**41**
—	—	—	—	—	—	—
267	35,373	1,399	3,561	6,278	11,368	675
—	—	—	—	—	—	—
267	**35,373**	**1,399**	**3,561**	**6,278**	**11,368**	**675**
11	5,002	—	144	66	—	5
3	7,109	—	186	4,919	—	53
281	**47,484**	**1,399**	**3,891**	**11,263**	**11,368**	**733**
$ 295	**$ 51,816**	**$ 1,692**	**$ 4,996**	**$ 11,709**	**$ 11,381**	**$ 774**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Vocational Nursing and Psychiatric Technicians Fund		
	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 207	$ 1,188	$ 578
Deposits in Surplus Money Investment Fund	1,644	11,471	58,866
Receivables	—	—	2,650
Due From Other Funds	57	357	4,689
Due From Other Governments	—	—	—
Prepaid Expenses	1	6	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 1,909**	**$ 13,022**	**$ 66,783**
LIABILITIES			
Accounts Payable	$ 3	$ 7	$ —
Due To Other Funds	436	553	11,652
Due To Other Governments	—	—	—
Advance Collections	167	796	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**606**	**1,356**	**11,652**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	29
Contingency Reserve for Economic Uncertainties	1,218	11,318	31,132
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**1,218**	**11,318**	**31,161**
Adjustments to Fund Balance			
Deferred Payroll	56	312	4,535
Reserved for Encumbrances	29	36	19,435
Total Fund Balance (Deficit) - Adjusted	**1,303**	**11,666**	**55,131**
Total Liabilities and Fund Balance	**$ 1,909**	**$ 13,022**	**$ 66,783**

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

Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund: Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund: Wildlife Restoration Fund (0447)	Wine Safety Fund * (0116)
$ 25	$ —	$ 90	$ 72	$ —	$ —	$ —
2,557	1,011	6,157	—	1,131	6,098	—
—	—	518	5	—	15	—
36	1	843	15	1	631	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 2,618	**$ 1,012**	**$ 7,608**	**$ 92**	**$ 1,132**	**$ 6,744**	**$ —**
$ —	$ —	$ —	$ —	$ —	$ 7	$ —
71	1	1,723	9	—	1,658	—
—	—	—	—	—	68	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
71	**1**	**1,723**	**9**	**—**	**1,733**	**—**
—	—	1,660	—	—	—	—
2,490	1,008	2,750	53	1,132	3,023	—
—	—	—	—	—	—	—
2,490	**1,008**	**4,410**	**53**	**1,132**	**3,023**	**—**
34	—	811	7	—	3	—
23	3	664	23	—	1,985	—
2,547	**1,011**	**5,885**	**83**	**1,132**	**5,011**	**—**
$ 2,618	**$ 1,012**	**$ 7,608**	**$ 92**	**$ 1,132**	**$ 6,744**	**$ —**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Balance Sheet

June 30, 2015
(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	$ 9	$ 5,601	$ —
Deposits in Surplus Money Investment Fund	902	349,628	583
Receivables	—	3,612	—
Due From Other Funds	1	12,742	8
Due From Other Governments	—	—	—
Prepaid Expenses	—	109	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	**$ 912**	**$ 371,692**	**$ 591**
LIABILITIES			
Accounts Payable	$ —	$ 279	$ —
Due To Other Funds	10	257	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**10**	**536**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	237,835	—
Contingency Reserve for Economic Uncertainties	534	111,894	590
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) - Unadjusted	**534**	**349,729**	**590**
Adjustments to Fund Balance			
Deferred Payroll	—	10,055	—
Reserved for Encumbrances	368	11,372	1
Total Fund Balance (Deficit) - Adjusted	**902**	**371,156**	**591**
Total Liabilities and Fund Balance	**$ 912**	**$ 371,692**	**$ 591**

Workers' Occupational Safety and Health Education Fund (3030)	**Total**
$ —	$ 2,404,634
1,104	9,883,145
—	1,054,735
25	7,201,023
—	67,295
—	8,224
—	6,102
—	—
—	27
$ 1,129	**$ 20,625,185**
$ —	$ 791,533
—	5,082,682
—	3,151,346
—	223,633
—	19,841
—	—
—	30,855
—	**9,299,890**
—	5,394,918
992	6,665,915
—	(2,811,550)
992	**9,249,283**
10	189,463
127	1,886,549
1,129	**11,325,295**
$ 1,129	**$ 20,625,185**

(Concluded)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,270**	**$ 14,956**	**$ 2,190**
ADDITIONS			
Revenues	1	5,324	2,634
Transfers From Other Funds	1,350	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**1,351**	**5,324**	**2,634**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	12,637	2,904
Local Assistance	589	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**592**	**12,637**	**2,904**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(53)	(212)	(88)
Total Deductions	**539**	**12,425**	**2,816**
FUND BALANCE (DEFICIT), ENDING	**$ 2,082**	**$ 7,855**	**$ 2,008**

AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund: Air Pollution Control Fund (0115)	Air Pollution Control Fund: Cost of Implementation Account (3237)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
$ 24,121	**$ 118,360**	**$ 13,478**	**$ 17,871**	**$ 39,269**	**$ 2,866**	**$ 360,535**
309,984	112,796	42,989	32,235	56,198	1,265	96,037
—	23,925	—	15,000	—	—	10,000
6,615	1,142	—	(175)	(506)	—	—
—	—	—	—	—	—	—
316,599	**137,863**	**42,989**	**47,060**	**55,692**	**1,265**	**106,037**
1,070	52,954	39,624	48,352	54,422	852	136,163
200,894	66,679	—	—	2,928	—	—
—	—	—	—	—	—	—
201,964	**119,633**	**39,624**	**48,352**	**57,350**	**852**	**136,163**
—	—	—	—	—	—	—
—	(1,903)	420	58	(1,094)	10	(9,116)
201,964	**117,730**	**40,044**	**48,410**	**56,256**	**862**	**127,047**
$ 138,756	**$ 138,493**	**$ 16,423**	**$ 16,521**	**$ 38,705**	**$ 3,269**	**$ 339,525**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Apprenticeship Training Contribution Fund (3022)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,935**	**$ 4,631**	**$ 18,453**
ADDITIONS			
Revenues	1,221	5,801	10,721
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(2)
Other Additions	—	—	—
Total Additions	**1,221**	**5,801**	**10,719**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,223	2,639	10,579
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**1,223**	**2,639**	**10,579**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	149	1	(35)
Total Deductions	**1,372**	**2,640**	**10,544**
FUND BALANCE (DEFICIT), ENDING	**$ 1,784**	**$ 7,792**	**$ 18,628**

Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)
$ 1,360	**$ 703**	**$ 149**	**$ 546**	**$ 16,883**	**$ 3,886**	**$ 6,967**
473	185	49	1,693	23,556	8,201	3,356
—	—	—	—	—	1,000	—
—	—	—	—	1	—	(581)
—	—	—	—	—	—	—
473	**185**	**49**	**1,693**	**23,557**	**9,201**	**2,775**
430	155	61	1,383	20,057	8,679	5,194
—	—	—	—	—	—	—
—	—	—	—	—	—	—
430	**155**	**61**	**1,383**	**20,057**	**8,679**	**5,194**
—	—	—	—	—	—	—
(4)	(1)	—	37	(358)	(122)	(269)
426	**154**	**61**	**1,420**	**19,699**	**8,557**	**4,925**
$ 1,407	**$ 734**	**$ 137**	**$ 819**	**$ 20,741**	**$ 4,530**	**$ 4,817**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
FUND BALANCE (DEFICIT), BEGINNING	**$ 5,052**	**$ 1,002**	**$ 10,839**
ADDITIONS			
Revenues	1,268	909	32,890
Transfers From Other Funds	—	—	3,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**1,268**	**909**	**35,890**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,849	869	38,032
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**1,849**	**869**	**38,032**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(103)	(1)	63
Total Deductions	**1,746**	**868**	**38,095**
FUND BALANCE (DEFICIT), ENDING	**$ 4,574**	**$ 1,043**	**$ 8,634**

Breast Cancer Fund			Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)
Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)				
$ 11,329	**$ 106**	**$ 25,956**	**$ 3,247**	**$ 892**	**$ 124,433**	**$ 5,414**
28	17,226	62	2,417	1,814	60,520	2,957
9,218	3,300	9,894	—	—	—	—
—	1	—	(3)	2	5,397	—
—	—	—	—	—	8	—
9,246	**20,527**	**9,956**	**2,414**	**1,816**	**65,925**	**2,957**
3,224	738	17,366	1,673	207	10,418	3,361
6,376	—	—	—	—	964	—
—	—	—	—	—	—	—
9,600	**738**	**17,366**	**1,673**	**207**	**11,382**	**3,361**
—	19,788	—	—	—	—	—
30	—	6,934	(1)	—	(984)	(26)
9,630	**20,526**	**24,300**	**1,672**	**207**	**10,398**	**3,335**
$ 10,945	**$ 107**	**$ 11,612**	**$ 3,989**	**$ 2,501**	**$ 179,960**	**$ 5,036**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	California Beverage Container Recycling Fund		
	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
FUND BALANCE (DEFICIT), BEGINNING	**$ 16,300**	**$ 241,182**	**$ 8,140**
ADDITIONS			
Revenues	1,534	1,261,062	6,694
Transfers From Other Funds	—	82,277	55,208
Prior Year Revenue Adjustments	149	25,778	436
Other Additions	—	—	—
Total Additions	**1,683**	**1,369,117**	**62,338**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7	51,288	138
Local Assistance	500	1,188,605	60,267
Capital Outlay	—	—	—
Total Appropriation Expenditures	**507**	**1,239,893**	**60,405**
Transfers To Other Funds	—	60,153	—
Adjustments to Prior Year Appropriation Expenditures	—	(3,333)	—
Total Deductions	**507**	**1,296,713**	**60,405**
FUND BALANCE (DEFICIT), ENDING	**$ 17,476**	**$ 313,586**	**$ 10,073**

Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund (3131)	California Board of Architectural Examiners - Landscape Architects Fund (0757)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)	California Children and Families Trust Fund (Continued on next page)	
					Administration Account (0638)	California Children and Families Trust Fund (0623)
$ 24,654	**$ 24,841**	**$ 663**	**$ 2,556**	**$ —**	**$ 21,795**	**$ 658**
493	4,691	19	787	—	293	460,931
—	4,945	—	—	1,420	4,301	—
(18,763)	51	—	—	—	—	122
—	—	—	—	—	—	—
(18,270)	**9,687**	**19**	**787**	**1,420**	**4,594**	**461,053**
606	83	3	773	—	6,305	16,198
—	32,346	—	—	—	—	—
—	—	—	—	1,420	—	—
606	**32,429**	**3**	**773**	**1,420**	**6,305**	**16,198**
—	—	—	—	—	—	444,839
(1)	—	—	1	—	—	—
605	**32,429**	**3**	**774**	**1,420**	**6,305**	**461,037**
$ 5,779	**$ 2,099**	**$ 679**	**$ 2,569**	**$ —**	**$ 20,084**	**$ 674**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	California Children and Families Trust Fund (Continued from previous page)		
	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)
FUND BALANCE (DEFICIT), BEGINNING	**$ 29,786**	**$ —**	**$ 42,465**
ADDITIONS			
Revenues	88	38	292
Transfers From Other Funds	12,904	344,112	21,507
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**12,992**	**344,150**	**21,799**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	—	3
Local Assistance	10,720	344,150	16,001
Capital Outlay	—	—	—
Total Appropriation Expenditures	**10,723**	**344,150**	**16,004**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**10,723**	**344,150**	**16,004**
FUND BALANCE (DEFICIT), ENDING	**$ 32,055**	**$ —**	**$ 48,260**

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

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)	California Debt Limit Allocation Committee Fund (0169)	California Domestic Violence Prevention Fund * (3272)
$ 20,498	**$ 25,901**	**$ 14,362**	**$ 17**	**$ 4,032**	**$ 3,060**	**$ —**
662	78	46	36	2,166	969	—
25,808	12,904	8,603	—	—	—	—
88	—	—	—	(3)	12	—
—	—	—	—	—	—	—
26,558	**12,982**	**8,649**	**36**	**2,163**	**981**	**—**
3	3	3	3	2,605	1,354	—
23,251	5,374	9,286	35	—	—	—
—	—	—	—	—	—	—
23,254	**5,377**	**9,289**	**38**	**2,605**	**1,354**	**—**
—	—	—	—	—	—	—
—	—	—	—	—	7	—
23,254	**5,377**	**9,289**	**38**	**2,605**	**1,361**	**—**
$ 23,802	**$ 33,506**	**$ 13,722**	**$ 15**	**$ 3,590**	**$ 2,680**	**$ —**

(Continued)

Governmental Cost Funds
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(Amounts in thousands)

	California Environmental License Plate Fund		
	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,994**	**$ 13,332**	**$ 6,624**
ADDITIONS			
Revenues	1,545	40,237	1,070
Transfers From Other Funds	—	838	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**1,545**	**41,075**	**1,070**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	626	38,797	1,012
Local Assistance	612	4,363	—
Capital Outlay	725	(282) *	1,275
Total Appropriation Expenditures	**1,963**	**42,878**	**2,287**
Transfers To Other Funds	—	2,194	—
Adjustments to Prior Year Appropriation Expenditures	(35)	(802)	(4)
Total Deductions	**1,928**	**44,270**	**2,283**
FUND BALANCE (DEFICIT), ENDING	**$ 2,611**	**$ 10,137**	**$ 5,411**

* Abnormal balance in Capital Outlay is caused by Reimbursements exceeding Expenditures.

Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Health Information Technology and Exchange Fund (3163)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)
$ 20	**$ 1,463**	**$ 8,801**	**$ 36,331**	**$ 1**	**$ 58**	**$ 20,079**
757	2,119	3,042	27,607	—	—	34,133
—	—	—	—	—	—	—
—	15	—	110	—	—	2,557
—	—	—	—	—	—	—
757	**2,134**	**3,042**	**27,717**	**—**	**—**	**36,690**
3	1,983	2,503	21,584	1	3	1,130
754	—	—	2,336	—	—	33,934
—	—	—	—	—	—	—
757	**1,983**	**2,503**	**23,920**	**1**	**3**	**35,064**
—	—	—	—	—	—	—
—	(48)	2	(480)	—	—	(95)
757	**1,935**	**2,505**	**23,440**	**1**	**3**	**34,969**
$ 20	**$ 1,662**	**$ 9,338**	**$ 40,608**	**$ —**	**$ 55**	**$ 21,800**

(Continued)

Governmental Cost Funds
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	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Teleconnect Fund Administrative Committee Fund (0493)
FUND BALANCE (DEFICIT), BEGINNING	**$ 133,339**	**$ 21**	**$ 6,100**
ADDITIONS			
Revenues	273	—	108,542
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	3,966	—	8,013
Other Additions	—	—	—
Total Additions	**4,239**	**—**	**116,555**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	501	3	2,737
Local Assistance	15,390	—	92,200
Capital Outlay	—	—	—
Total Appropriation Expenditures	**15,891**	**3**	**94,937**
Transfers To Other Funds	10,000	—	—
Adjustments to Prior Year Appropriation Expenditures	3,202	—	(1,843)
Total Deductions	**29,093**	**3**	**93,094**
FUND BALANCE (DEFICIT), ENDING	**$ 108,485**	**$ 18**	**$ 29,561**

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

California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cancer Research Fund * (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
$ 94,421	**$ 27,991**	**$ 35**	**$ —**	**$ 2,393**	**$ 3,734**	**$ 2,670**
57,046	24,161	—	—	2,313	832	655
—	5,000	—	—	—	—	—
918	(327)	—	—	(4)	(165)	(158)
161	—	—	—	—	—	—
58,125	**28,834**	**—**	**—**	**2,309**	**667**	**497**
20,091	12,061	—	—	2,405	256	920
12,924	11,392	—	—	—	—	—
—	—	—	—	—	—	—
33,015	**23,453**	**—**	**—**	**2,405**	**256**	**920**
24,084	—	35	—	—	—	—
(4,691)	237	—	—	(33)	(6)	182
52,408	**23,690**	**35**	**—**	**2,372**	**250**	**1,102**
$ 100,138	**$ 33,135**	**$ —**	**$ —**	**$ 2,330**	**$ 4,151**	**$ 2,065**

(Continued)

Governmental Cost Funds
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(Amounts in thousands)

	Cemetery Fund (0717)	Certification Fund (0271)	Certified Access Specialist Fund (3091)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,815**	**$ 4,268**	**$ 1,290**
ADDITIONS			
Revenues	2,422	1,518	426
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(2)
Other Additions	—	—	—
Total Additions	**2,422**	**1,518**	**424**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,166	1,845	315
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**2,166**	**1,845**	**315**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5)	—	(16)
Total Deductions	**2,161**	**1,845**	**299**
FUND BALANCE (DEFICIT), ENDING	**$ 3,076**	**$ 3,941**	**$ 1,415**

Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Child Performer Services Permit Fund (3242)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)
$ 2	**$ 6,615**	**$ 171**	**$ 84,348**	**$ 346,694**	**$ 24,620**	**$ 9,089**
6	4,614	19	20,762	1,465,144	14,005	1,808
—	—	—	—	—	—	—
—	88	—	(730)	5,823	553	27
—	—	—	—	—	—	—
6	**4,702**	**19**	**20,032**	**1,470,967**	**14,558**	**1,835**
8	3,502	98	12,170	—	3	1,890
—	1,388	—	12,430	1,325,933	10,432	—
—	—	—	—	—	—	—
8	**4,890**	**98**	**24,600**	**1,325,933**	**10,435**	**1,890**
—	—	—	—	—	—	—
—	3	—	(3,105)	8,722	—	—
8	**4,893**	**98**	**21,495**	**1,334,655**	**10,435**	**1,890**
$ —	**$ 6,424**	**$ 92**	**$ 82,885**	**$ 483,006**	**$ 28,743**	**$ 9,034**

(Continued)

Governmental Cost Funds
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(Amounts in thousands)

	Cigarette and Tobacco Products Surtax Fund		
	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
FUND BALANCE (DEFICIT), BEGINNING	**$ 351**	**$ 47,356**	**$ 30,464**
ADDITIONS			
Revenues	267,937	186	63
Transfers From Other Funds	—	60,896	90,643
Prior Year Revenue Adjustments	206	2	—
Other Additions	—	—	—
Total Additions	**268,143**	**61,084**	**90,706**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	9,156	14,531	3
Local Assistance	—	47,534	58,539
Capital Outlay	—	—	—
Total Appropriation Expenditures	**9,156**	**62,065**	**58,542**
Transfers To Other Funds	258,981	—	27,867
Adjustments to Prior Year Appropriation Expenditures	—	(1,007)	3,711
Total Deductions	**268,137**	**61,058**	**90,120**
FUND BALANCE (DEFICIT), ENDING	**$ 357**	**$ 47,382**	**$ 31,050**

* Abnormal balance in Local Assistance is due to the credit balance in the Less Funding provided by the General Fund account.

Cigarette and Tobacco Products Surtax Fund						
Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clean Energy Job Creation Fund (8080)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)
$ 1,092	**$ 3,076**	**$ 4,004**	**$ 22,751**	**$ 237,612**	**$ 19,371**	**$ 13**
11	14	47	43	—	11,834	—
25,898	12,949	15,249	64,745	—	—	—
—	—	—	—	—	(5)	—
—	—	—	—	—	—	—
25,909	**12,963**	**15,296**	**64,788**	**—**	**11,829**	**—**
3	10,359	16,483	2,345	6,627	9,027	6
105	—	—	34,408	(206,943) *	—	—
—	—	—	—	—	—	—
108	**10,359**	**16,483**	**36,753**	**(200,316)**	**9,027**	**6**
23,617	3,076	—	16,703	28,000	—	—
—	(76)	(984)	3,273	(252)	(69)	—
23,725	**13,359**	**15,499**	**56,729**	**(172,568)**	**8,958**	**6**
$ 3,276	**$ 2,680**	**$ 3,801**	**$ 30,810**	**$ 410,180**	**$ 22,242**	**$ 7**

(Continued)

Governmental Cost Funds
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(Amounts in thousands)

	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	College Access Tax Credit Fund (3263)
FUND BALANCE (DEFICIT), BEGINNING	**$ 3,215**	**$ 3,938**	**$ —**
ADDITIONS			
Revenues	—	2,394	6,205
Transfers From Other Funds	548	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	15	—	—
Total Additions	**563**	**2,394**	**6,205**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	2,771	—
Local Assistance	—	—	—
Capital Outlay	243	—	—
Total Appropriation Expenditures	**246**	**2,771**	**—**
Transfers To Other Funds	—	548	3,751
Adjustments to Prior Year Appropriation Expenditures	(2)	—	—
Total Deductions	**244**	**3,319**	**3,751**
FUND BALANCE (DEFICIT), ENDING	**$ 3,534**	**$ 3,013**	**$ 2,454**

* Abnormal balance in State Operations is due to prior year accrual reversal being greater than the current year expenditure.

Construction Management Education Account (0093)	Consumer Affairs Fund: Certification Account (0166)	Consumer Affairs Fund: Consumer Affairs Fund (0702)	Contingent Fund of the Medical Board of California (0758)	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
$ 33	**$ 1,230**	**$ 9,353**	**$ 31,804**	**$ 2,070**	**$ 29,879**	**$ 6,497**
64	1,209	124	54,563	1,265	57,120	9,166
—	—	—	—	—	—	9,800
—	—	—	—	—	2	82
—	—	—	—	—	—	—
64	**1,209**	**124**	**54,563**	**1,265**	**57,122**	**19,048**
12	1,232	(1,932) *	56,183	1,063	60,275	3,115
—	—	—	—	—	—	18,244
—	—	—	—	—	—	—
12	**1,232**	**(1,932)**	**56,183**	**1,063**	**60,275**	**21,359**
—	—	—	—	—	—	—
—	10	(6)	(515)	1	(558)	(22)
12	**1,242**	**(1,938)**	**55,668**	**1,064**	**59,717**	**21,337**
$ 85	**$ 1,197**	**$ 11,415**	**$ 30,699**	**$ 2,271**	**$ 27,284**	**$ 4,208**

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Governmental Cost Funds
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(Amounts in thousands)

	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)
FUND BALANCE (DEFICIT), BEGINNING	**$ 19,113**	**$ 438**	**$ 1,177**
ADDITIONS			
Revenues	106,954	240	951
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(170)	(7)	—
Other Additions	—	—	—
Total Additions	**106,784**	**233**	**951**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	105,379	166	952
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**105,379**	**166**	**952**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3,015)	—	(6)
Total Deductions	**102,364**	**166**	**946**
FUND BALANCE (DEFICIT), ENDING	**$ 23,533**	**$ 505**	**$ 1,182**

Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Davis-Dowlig Account (3210)	Deaf and Disabled Tele-communications Program Administrative Committee Fund (0483)	Deficit Recovery Bond Retirement Sinking Fund Subaccount (3090)	Delinquent Tax Collection Fund (0167)
$ 3,397	**$ 309**	**$ 2,495**	**$ 4,452**	**$ 27,822**	**$ 57,666**	**$ —**
7,846	1,560	12,863	—	41,833	1,321	—
1,350	—	—	10,000	—	—	103
(7)	—	(19)	—	3,098	—	—
—	—	—	—	—	—	—
9,189	**1,560**	**12,844**	**10,000**	**44,931**	**1,321**	**103**
7,593	3	12,296	9,453	53,024	57,727	103
—	—	—	—	680	—	—
—	—	—	—	—	—	—
7,593	**3**	**12,296**	**9,453**	**53,704**	**57,727**	**103**
—	—	—	—	—	—	—
(73)	—	(1)	—	(16,137)	—	—
7,520	**3**	**12,295**	**9,453**	**37,567**	**57,727**	**103**
$ 5,066	**$ 1,866**	**$ 3,044**	**$ 4,999**	**$ 35,186**	**$ 1,260**	**$ —**

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Governmental Cost Funds
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	Department of Food and Agriculture Fund		
	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,304**	**$ 51**	**$ 89,742**
ADDITIONS			
Revenues	932	15	93,444
Transfers From Other Funds	—	—	38,881
Prior Year Revenue Adjustments	—	—	3,033
Other Additions	—	—	57
Total Additions	**932**	**15**	**135,415**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	236	19	94,048
Local Assistance	—	—	33,796
Capital Outlay	—	—	—
Total Appropriation Expenditures	**236**	**19**	**127,844**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	116	—	(1,812)
Total Deductions	**352**	**19**	**126,032**
FUND BALANCE (DEFICIT), ENDING	**$ 2,884**	**$ 47**	**$ 99,125**

Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)	Disaster Assistance Fund: Earthquake Emergency Investigations Account (0257)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
$ 27,139	**$ 2,067**	**$ 3,342**	**$ 330**	**$ 45**	**$ 1**	**$ 257**
86,279	5,493	620	646	—	—	197
—	—	—	—	—	—	—
(2)	(3,326)	—	—	—	—	—
—	—	—	—	—	—	—
86,277	**2,167**	**620**	**646**	**—**	**—**	**197**
61,441	289	3	538	9	1	278
25,376	752	—	—	—	—	—
—	—	—	—	—	—	—
86,817	**1,041**	**3**	**538**	**9**	**1**	**278**
—	—	—	—	—	—	—
(486)	(2,610)	—	—	—	—	(3)
86,331	**(1,569)**	**3**	**538**	**9**	**1**	**275**
$ 27,085	**$ 5,803**	**$ 3,959**	**$ 438**	**$ 36**	**$ —**	**$ 179**

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Governmental Cost Funds
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	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)
FUND BALANCE (DEFICIT), BEGINNING	**$ 30,976**	**$ 126**	**$ 3,594**
ADDITIONS			
Revenues	68,397	524	1,705
Transfers From Other Funds	8	—	—
Prior Year Revenue Adjustments	(1,442)	(1)	(2)
Other Additions	—	—	—
Total Additions	**66,963**	**523**	**1,703**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	72,663	273	1,562
Local Assistance	—	84	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**72,663**	**357**	**1,562**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,372)	—	(143)
Total Deductions	**71,291**	**357**	**1,419**
FUND BALANCE (DEFICIT), ENDING	**$ 26,648**	**$ 292**	**$ 3,878**

* Abnormal balance in State Operations is due to adjustments to prior year expenditures.

Driver Training Penalty Assessment Fund (0178)	Driving-Under-the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele-communication Fund (0349)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)
$ 4,893	**$ 392**	**$ 5,681**	**$ 1,431**	**$ 1,592**	**$ 19,858**	**$ 7,331**
30,136	1,306	4,106	—	—	177,614	2,232
—	400	—	1,000	—	—	—
267	—	(5)	—	—	—	2
—	—	—	—	—	—	—
30,403	**1,706**	**4,101**	**1,000**	**—**	**177,614**	**2,234**
1,628	1,414	5,783	(212)*	3	9,920	1,542
—	—	—	—	263	2,156	—
—	—	—	—	—	—	—
1,628	**1,414**	**5,783**	**(212)**	**266**	**12,076**	**1,542**
32,417	—	—	—	—	—	—
13	(16)	(8)	1,022	1	—	(6)
34,058	**1,398**	**5,775**	**810**	**267**	**12,076**	**1,536**
$ 1,238	**$ 700**	**$ 4,007**	**$ 1,621**	**$ 1,325**	**$ 185,396**	**$ 8,029**

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	Electronic and Appliance Repair Fund (0325)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,479**	**$ 34,127**	**$ 635**
ADDITIONS			
Revenues	2,199	35,961	499
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1	975	—
Other Additions	—	—	—
Total Additions	**2,200**	**36,936**	**499**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,553	22,565	9
Local Assistance	—	—	452
Capital Outlay	—	—	—
Total Appropriation Expenditures	**2,553**	**22,565**	**461**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(15)	(108)	(15)
Total Deductions	**2,538**	**22,457**	**446**
FUND BALANCE (DEFICIT), ENDING	**$ 2,141**	**$ 48,606**	**$ 688**

Emergency Medical Air Transportation Act Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy Facility License and Compliance Fund (3062)
$ 19,543	**$ 2,324**	**$ 13**	**$ 582**	**$ 1,816**	**$ 13,611**	**$ 12,414**
7,487	2,366	207	1,448	56,747	140,041	2,834
—	—	—	—	—	2,553	—
1,103	(31)	1	—	—	(429)	—
—	—	—	—	—	—	—
8,590	**2,335**	**208**	**1,448**	**56,747**	**142,165**	**2,834**
3	2,105	208	1,318	12,880	119,945	1,538
16,858	—	—	—	—	—	—
—	—	—	—	—	—	—
16,861	**2,105**	**208**	**1,318**	**12,880**	**119,945**	**1,538**
—	135	—	—	16,932	11,886	—
—	(53)	(6)	13	1	(678)	—
16,861	**2,187**	**202**	**1,331**	**29,813**	**131,153**	**1,538**
$ 11,272	**$ 2,472**	**$ 19**	**$ 699**	**$ 28,750**	**$ 24,623**	**$ 13,710**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)	Entertainment Work Permit Fund (3204)
FUND BALANCE (DEFICIT), BEGINNING	**$ (7)**	**$ 5,180**	**$ 331**
ADDITIONS			
Revenues	73,457	1,991	94
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	14	429	—
Other Additions	—	—	—
Total Additions	**73,471**	**2,420**	**94**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,203	41
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**—**	**1,203**	**41**
Transfers To Other Funds	73,464	—	250
Adjustments to Prior Year Appropriation Expenditures	—	(8)	—
Total Deductions	**73,464**	**1,195**	**291**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ 6,405**	**$ 134**

Environmental Enhancement and Mitigation 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)	Equality in Prevention and Services for Domestic Abuse Fund (3112)
$ 42,016	**$ 1,981**	**$ 1,585**	**$ 148**	**$ 181**	**$ 75**	**$ 154**
816	154	1,711	—	1	—	26
18,400	—	—	—	—	—	—
—	2	(697)	—	—	—	—
—	—	—	—	—	—	—
19,216	**156**	**1,014**	**—**	**1**	**—**	**26**
201	473	2,329	3	3	—	3
9,119	—	—	—	—	—	107
—	—	—	—	—	—	—
9,320	**473**	**2,329**	**3**	**3**	**—**	**110**
—	—	—	—	—	75	—
(3,312)	(4)	(60)	—	—	—	—
6,008	**469**	**2,269**	**3**	**3**	**75**	**110**
$ 55,224	**$ 1,668**	**$ 330**	**$ 145**	**$ 179**	**$ —**	**$ 70**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Expedited Site Remediation Trust Fund (0456)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund Fair and Exposition Fund (0191)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,772**	**$ 5,186**	**$ 5,886**
ADDITIONS			
Revenues	1	8,738	1,335
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1	138
Other Additions	—	—	993
Total Additions	**1**	**8,739**	**2,466**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	5	8,889	1,033
Local Assistance	—	—	1,777
Capital Outlay	—	—	—
Total Appropriation Expenditures	**5**	**8,889**	**2,810**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(100)	(61)
Total Deductions	**5**	**8,789**	**2,749**
FUND BALANCE (DEFICIT), ENDING	**$ 2,768**	**$ 5,136**	**$ 5,603**

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

Satellite Wagering Account (0192) *	Fair Employment and Housing Enforcement and Litigation Fund (3246)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)
$ —	**$ 979**	**$ 3,487**	**$ 3,260**	**$ 19**	**$ 10,714**	**$ 11,460**
—	273	44,053	2,163	15	27,143	7,750
—	—	—	—	—	—	—
—	—	—	25	—	(13)	(116)
—	—	—	—	—	—	—
—	**273**	**44,053**	**2,188**	**15**	**27,130**	**7,634**
—	3	12,236	1,264	7	25,871	3,097
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**3**	**12,236**	**1,264**	**7**	**25,871**	**3,097**
—	—	34,000	—	—	—	—
—	—	(307)	—	—	(227)	(38)
—	**3**	**45,929**	**1,264**	**7**	**25,644**	**3,059**
$ —	**$ 1,249**	**$ 1,611**	**$ 4,184**	**$ 27**	**$ 12,200**	**$ 16,035**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

		Fish and Game Preservation Fund	
	Fiscal Recovery Fund (3059)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)
FUND BALANCE (DEFICIT), BEGINNING	**$ 645,637**	**$ 2,333**	**$ 106,904**
ADDITIONS			
Revenues	1,690	7	94,218
Transfers From Other Funds	1,583,413	—	—
Prior Year Revenue Adjustments	—	—	1,461
Other Additions	—	—	—
Total Additions	**1,585,103**	**7**	**95,679**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,232,614	30	114,190
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**1,232,614**	**30**	**114,190**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	872
Total Deductions	**1,232,614**	**30**	**115,062**
FUND BALANCE (DEFICIT), ENDING	**$ 998,126**	**$ 2,310**	**$ 87,521**

Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)
$ 483	**$ 9,538**	**$ 491**	**$ 9,635**	**$ 12**	**$ 983**	**$ 746**
123	594	76	11,791	—	—	304
—	—	—	—	—	—	—
—	—	—	(17)	—	—	2
—	—	—	—	—	—	—
123	**594**	**76**	**11,774**	**—**	**—**	**306**
565	3	3	7,930	—	10	186
—	—	—	—	—	—	—
—	—	—	—	—	—	—
565	**3**	**3**	**7,930**	**—**	**10**	**186**
—	—	—	—	—	—	—
(6)	—	—	85	—	(96)	—
559	**3**	**3**	**8,015**	**—**	**(86)**	**186**
$ 47	**$ 10,129**	**$ 564**	**$ 13,394**	**$ 12**	**$ 1,069**	**$ 866**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
FUND BALANCE (DEFICIT), BEGINNING	**$ 4,499**	**$ 7,006**	**$ 15,201**
ADDITIONS			
Revenues	2,930	433,735	121,068
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1)	117,291	2,464
Other Additions	—	—	—
Total Additions	**2,929**	**551,026**	**123,532**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,729	533,257	24,685
Local Assistance	—	—	83,565
Capital Outlay	—	—	—
Total Appropriation Expenditures	**2,729**	**533,257**	**108,250**
Transfers To Other Funds	—	24,000	—
Adjustments to Prior Year Appropriation Expenditures	(6)	1	(3,805)
Total Deductions	**2,723**	**557,258**	**104,445**
FUND BALANCE (DEFICIT), ENDING	**$ 4,705**	**$ 774**	**$ 34,288**

* Abnormal balance in Capital Outlay is caused by credit balances in Less Funding accounts.

Geology and Geophysics Account (0205)	Graphic Design License Plate Account (0078)	Greenhouse Gas Reduction Fund (3228)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)
$ 1,158	**$ 1,924**	**$ 212,080**	**$ 140**	**$ 59,948**	**$ 12,333**	**$ 214**
1,103	1,977	1,492,066	151	—	20,282	351
—	—	100,000	—	9,555	—	—
—	—	—	—	—	—	2
—	—	—	—	—	—	—
1,103	**1,977**	**1,592,066**	**151**	**9,555**	**20,282**	**353**
1,113	744	49,313	190	671	20,327	159
—	1,687	166,606	—	3,435	—	—
—	—	234,999	—	(5,027) *	—	—
1,113	**2,431**	**450,918**	**190**	**(921)**	**20,327**	**159**
—	—	—	—	—	—	—
(99)	(65)	(98)	(2)	(36)	(286)	—
1,014	**2,366**	**450,820**	**188**	**(957)**	**20,041**	**159**
$ 1,247	**$ 1,535**	**$ 1,353,326**	**$ 103**	**$ 70,460**	**$ 12,574**	**$ 408**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
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Year Ended June 30, 2015
(Amounts in thousands)

	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)	Heritage Enrichment Resource Fund (3170)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,732**	**$ 6,311**	**$ 112**
ADDITIONS			
Revenues	2,000	24,770	87
Transfers From Other Funds	—	260	—
Prior Year Revenue Adjustments	—	(268)	—
Other Additions	—	—	—
Total Additions	**2,000**	**24,762**	**87**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,003	23,829	15
Local Assistance	—	440	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**2,003**	**24,269**	**15**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	827	(359)	—
Total Deductions	**2,830**	**23,910**	**15**
FUND BALANCE (DEFICIT), ENDING	**$ 902**	**$ 7,163**	**$ 184**

High Polluter Repair or Removal Account						
Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Home Care Fund (3255)	Home Furnishings and Thermal Insulation Fund (0752)	Horse Racing Fund (3153)	Hospital Building Fund (0121)
$ 14,726	**$ 23,973**	**$ 2,044**	**$ —**	**$ 3,480**	**$ 2,378**	**$ 53,239**
31,795	37,856	727	—	4,103	11,916	54,468
10,000	—	—	1,472	—	—	—
—	—	—	—	1	—	(2,735)
—	—	—	—	—	—	—
41,795	**37,856**	**727**	**1,472**	**4,104**	**11,916**	**51,733**
42,643	33,264	980	890	4,746	11,526	51,981
—	—	—	—	—	—	—
—	—	—	—	—	—	—
42,643	**33,264**	**980**	**890**	**4,746**	**11,526**	**51,981**
—	—	—	—	—	—	—
(205)	(921)	—	—	(28)	55	(433)
42,438	**32,343**	**980**	**890**	**4,718**	**11,581**	**51,548**
$ 14,083	**$ 29,486**	**$ 1,791**	**$ 582**	**$ 2,866**	**$ 2,713**	**$ 53,424**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Hospital Quality Assurance Revenue Fund (3158)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)
FUND BALANCE (DEFICIT), BEGINNING	**$ 192,376**	**$ 21,361**	**$ 33**
ADDITIONS			
Revenues	3,833,481	49,671	97
Transfers From Other Funds	—	275	—
Prior Year Revenue Adjustments	2,106	(87)	—
Other Additions	—	—	—
Total Additions	**3,835,587**	**49,859**	**97**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	700	23,809	5
Local Assistance	3,426,271	2,235	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**3,426,971**	**26,044**	**5**
Transfers To Other Funds	—	18,000	—
Adjustments to Prior Year Appropriation Expenditures	191,084	1,228	—
Total Deductions	**3,618,055**	**45,272**	**5**
FUND BALANCE (DEFICIT), ENDING	**$ 409,908**	**$ 25,948**	**$ 125**

		Integrated Waste Management Fund				
					Integrated Waste Management Account	
Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)
$ 12,760	**$ 44,606**	**$ 381**	**$ 272**	**$ 78,894**	**$ 32,732**	**$ 12,793**
6,780	242,995	274	275	59,552	45,003	1,393
—	—	—	—	—	—	1,853
—	120	—	—	1,497	(480)	—
—	—	—	—	—	611	4,755
6,780	**243,115**	**274**	**275**	**61,049**	**45,134**	**8,001**
7,557	178,567	291	291	95,065	36,399	1,181
—	56,666	—	—	1,911	3,527	2,994
—	—	—	—	—	—	—
7,557	**235,233**	**291**	**291**	**96,976**	**39,926**	**4,175**
—	374	—	—	—	6,600	—
(81)	(741)	(113)	(140)	(121)	(19)	128
7,476	**234,866**	**178**	**151**	**96,855**	**46,507**	**4,303**
$ 12,064	**$ 52,855**	**$ 477**	**$ 396**	**$ 43,088**	**$ 31,359**	**$ 16,491**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
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Year Ended June 30, 2015
(Amounts in thousands)

	Internal Health Information Integrity Quality Improvement Account (3151)	Labor and Workforce Development Fund (3078)	Labor Enforcement and Compliance Fund (3152)
FUND BALANCE (DEFICIT), BEGINNING	**$ 10**	**$ 11,583**	**$ 37,147**
ADDITIONS			
Revenues	—	8,365	47,551
Transfers From Other Funds	—	—	250
Prior Year Revenue Adjustments	—	—	(322)
Other Additions	—	—	—
Total Additions	**—**	**8,365**	**47,479**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6	4,744	43,619
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**6**	**4,744**	**43,619**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(315)	(628)
Total Deductions	**6**	**4,429**	**42,991**
FUND BALANCE (DEFICIT), ENDING	**$ 4**	**$ 15,519**	**$ 41,635**

				Local Revenue Fund (Continued on next page)		
					Sales Tax Account (Continued on next page)	
Lead-Related Construction Fund (3155)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	CalWORKS Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)
$ 1,007	**$ 257**	**$ 241**	**$ 1,271**	**$ 8,535**	**$ —**	**$ —**
505	46	357	853	1,686,471	—	—
—	—	—	—	3,176,264	752,888	86,299
—	—	—	—	11,205	—	—
—	—	—	—	—	—	—
505	**46**	**357**	**853**	**4,873,940**	**752,888**	**86,299**
366	3	383	60	796	—	—
—	—	—	833	—	752,888	86,299
—	—	—	—	—	—	—
366	**3**	**383**	**893**	**796**	**752,888**	**86,299**
—	—	—	—	4,871,368	—	—
(2)	—	(8)	(8)	—	—	—
364	**3**	**375**	**885**	**4,872,164**	**752,888**	**86,299**
$ 1,148	**$ 300**	**$ 223**	**$ 1,239**	**$ 10,311**	**$ —**	**$ —**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		
	Sales Tax Account (Continued from previous page)		
	Family Support Subaccount (3248)	Health Subaccount (0353)	Mental Health Subaccount (0351)
FUND BALANCE (DEFICIT), BEGINNING	$ —	$ —	$ —
ADDITIONS			
Revenues	—	—	55
Transfers From Other Funds	733,956	832,027	1,135,228
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**733,956**	**832,027**	**1,135,283**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	3
Local Assistance	733,956	98,071	1,135,228
Capital Outlay	—	—	—
Total Appropriation Expenditures	**733,956**	**98,071**	**1,135,231**
Transfers To Other Funds	—	733,956	52
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**733,956**	**832,027**	**1,135,283**
FUND BALANCE (DEFICIT), ENDING	$ —	$ —	$ —

Local Revenue Fund
(Continued on next page)

			Sales Tax Growth Account			
Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)	General Growth Subaccount (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)
$ —	$ —	$ —	$ —	$ —	$ —	$ —
339	3	—	—	—	—	40,293
3,181,557	1,407,551	51,544	39,286	80,525	138,824	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,181,896	**1,407,554**	**51,544**	**39,286**	**80,525**	**138,824**	**40,293**
3	—	—	—	—	—	3
—	1,407,554	51,544	39,286	43,601	—	40,290
—	—	—	—	—	—	—
3	**1,407,554**	**51,544**	**39,286**	**43,601**	**—**	**40,293**
3,181,893	—	—	—	36,924	138,824	—
—	—	—	—	—	—	—
3,181,896	**1,407,554**	**51,544**	**39,286**	**80,525**	**138,824**	**40,293**
$ —	$ —	$ —	$ —	$ —	$ —	$ —

(Continued)

Governmental Cost Funds
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Year Ended June 30, 2015
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		Local Revenue Fund 2011 Law Enforcement Services Account
	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Community Corrections Subaccount (3223)
FUND BALANCE (DEFICIT), BEGINNING	$ —	$ —	$ —
ADDITIONS			
Revenues	226	—	—
Transfers From Other Funds	1,704,957	127,407	998,900
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**1,705,183**	**127,407**	**998,900**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	—	—
Local Assistance	1,538,919	118,586	998,900
Capital Outlay	—	—	—
Total Appropriation Expenditures	**1,538,922**	**118,586**	**998,900**
Transfers To Other Funds	166,261	8,821	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**1,705,183**	**127,407**	**998,900**
FUND BALANCE (DEFICIT), ENDING	$ —	$ —	$ —

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

	Enhancing Law Enforcement Activities Subaccount		Juvenile Justice Subaccount			
District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount (3225)	Juvenile Reentry Grant Special Account (3226)	Youthful Offender Block Grant Special Account (3227)	Law Enforcement Services Account (3215)
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—
17,100	57,814	489,900	120,427	6,646	113,781	1,654,479
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17,100	**57,814**	**489,900**	**120,427**	**6,646**	**113,781**	**1,654,479**
—	—	—	—	—	—	—
17,100	57,814	489,900	—	6,646	113,781	—
—	—	—	—	—	—	—
17,100	**57,814**	**489,900**	**—**	**6,646**	**113,781**	**—**
—	—	—	120,427	—	—	1,654,479
—	—	—	—	—	—	—
17,100	**57,814**	**489,900**	**120,427**	**6,646**	**113,781**	**1,654,479**
$ —	$ —	$ —	$ —	$ —	$ —	$ —

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Local Revenue Fund 2011 (Continued from previous page)		
	Law Enforcement Services Account (Continued from previous page)		
	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 * (3171)	Mental Health Account (3179)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 38,686**	**$ —**
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	518,052	6,204,028	1,120,275
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**518,052**	**6,204,028**	**1,120,275**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	518,052	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**518,052**	**—**	**—**
Transfers To Other Funds	—	6,210,946	1,120,275
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**518,052**	**6,210,946**	**1,120,275**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ 31,768**	**$ —**

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account (Continued on next page)						
Law Enforcement Services Growth Subaccount						Support Services Growth Subaccount (Continued on next page)
Community Corrections Growth Special Account (3233)	District Attorney and Public Defender Growth Special Account (3232)	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)	Trial Court Security Growth Special Account (3234)	Sales and Use Tax Growth Account (3229)	Behavioral Health Services Growth Special Account (3235)
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—
108,629	7,242	14,484	144,839	14,484	414,100	117,020
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108,629	**7,242**	**14,484**	**144,839**	**14,484**	**414,100**	**117,020**
—	—	—	—	—	—	—
108,629	7,242	14,484	—	14,484	—	117,020
—	—	—	—	—	—	—
108,629	**7,242**	**14,484**	**—**	**14,484**	**—**	**117,020**
—	—	—	144,839	—	414,100	—
—	—	—	—	—	—	—
108,629	**7,242**	**14,484**	**144,839**	**14,484**	**414,100**	**117,020**
$ —	$ —	$ —	$ —	$ —	$ —	$ —

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Local Revenue Fund 2011 (Continued from previous page)		
	Sales and Use Tax Growth Account (Continued from previous page)		Support Services Account
	Support Services Growth Subaccount (Continued from previous page)		Behavioral Health Subaccount
	Protective Services Growth Special Account (3236)	Support Services Growth Subaccount (3218)	Behavioral Health Subaccount (3217)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ —**	**$ —**
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	138,517	269,262	1,051,375
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**138,517**	**269,262**	**1,051,375**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	138,517	—	1,046,271
Capital Outlay	—	—	—
Total Appropriation Expenditures	**138,517**	**—**	**1,046,271**
Transfers To Other Funds	—	269,262	5,104
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**138,517**	**269,262**	**1,051,375**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ —**	**$ —**

* Abnormal balance in Local Assistance is due to prior year accrual reversal being greater than the current year expenditure.

Women and Children's Residential Treatment Services Special Account (3239)	Protective Services Subaccount (3216)	Support Services Account (3214)	Long-Term Care Quality Assurance Fund (3213)	Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (3201)	Major Risk Medical Insurance Fund (0313)	Managed Care Administrative Fines and Penalties Fund (3133)
$ —	**$ —**	**$ —**	**$ 23,509**	**$ 12,179**	**$ 51,353**	**$ 1,294**
—	—	—	470,363	31	—	9,436
5,104	1,970,717	3,022,092	—	—	20,822	—
—	—	—	(26)	—	—	—
—	—	—	—	—	—	—
5,104	**1,970,717**	**3,022,092**	**470,337**	**31**	**20,822**	**9,436**
—	—	—	3	—	135	—
5,104	1,970,717	—	418,762	—	(4,238) *	—
—	—	—	—	—	—	—
5,104	**1,970,717**	**—**	**418,765**	**—**	**(4,103)**	**—**
—	—	3,022,092	—	—	—	1,728
—	—	—	20,151	—	(14)	—
5,104	**1,970,717**	**3,022,092**	**438,916**	**—**	**(4,117)**	**1,728**
$ —	**$ —**	**$ —**	**$ 54,930**	**$ 12,210**	**$ 76,292**	**$ 9,002**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medical Marijuana Program Fund (3074)
FUND BALANCE (DEFICIT), BEGINNING	**$ 33,361**	**$ 5,474**	**$ 203**
ADDITIONS			
Revenues	44,936	4,319	352
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(11)	215	(49)
Other Additions	—	—	—
Total Additions	**44,925**	**4,534**	**303**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	52,319	4,759	142
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**52,319**	**4,759**	**142**
Transfers To Other Funds	1,884	—	260
Adjustments to Prior Year Appropriation Expenditures	(2,430)	(47)	(4)
Total Deductions	**51,773**	**4,712**	**398**
FUND BALANCE (DEFICIT), ENDING	**$ 26,513**	**$ 5,296**	**$ 108**

				Mine Reclamation Account		
Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	Missing Children Reward Fund (0113)
$ 2,989	**$ 8**	**$ 901**	**$ 628,703**	**$ 3,107**	**$ 2,264**	**$ 3**
2,366	394	358	1,367,346	736	3,693	—
—	—	—	94,253	—	—	—
—	5	—	—	—	82	—
—	—	2	—	—	—	—
2,366	**399**	**360**	**1,461,599**	**736**	**3,775**	**—**
2,295	66	484	86,462	961	4,164	3
—	—	—	1,746,545	—	—	—
—	—	—	—	—	—	—
2,295	**66**	**484**	**1,833,007**	**961**	**4,164**	**3**
—	—	—	—	—	—	—
(4)	26	(28)	(5,234)	(568)	(4)	—
2,291	**92**	**456**	**1,827,773**	**393**	**4,160**	**3**
$ 3,064	**$ 315**	**$ 805**	**$ 262,529**	**$ 3,450**	**$ 1,879**	**$ —**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Missing Persons DNA Database Fund (3016)	Mobilehome-Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,624**	**$ 10,871**	**$ 4,217**
ADDITIONS			
Revenues	2,866	18,817	6,528
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(73)	(12)	—
Other Additions	—	—	—
Total Additions	**2,793**	**18,805**	**6,528**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,019	18,097	6,911
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**3,019**	**18,097**	**6,911**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(295)	(50)	(13)
Total Deductions	**2,724**	**18,047**	**6,898**
FUND BALANCE (DEFICIT), ENDING	**$ 2,693**	**$ 11,629**	**$ 3,847**

Narcotic Treatment Program Licensing Trust Fund (0243)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)
$ 1,755	**$ 592**	**$ 454**	**$ 1,128**	**$ 128**	**$ 237**	**$ 804**
1,704	299	5	89	—	91	—
—	—	—	—	—	—	—
9	—	—	—	—	—	—
—	—	—	—	—	—	—
1,713	**299**	**5**	**89**	**—**	**91**	**—**
1,414	283	3	416	3	56	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,414	**283**	**3**	**416**	**3**	**56**	**2**
—	—	—	—	—	—	—
10	(3)	—	—	—	1	—
1,424	**280**	**3**	**416**	**3**	**57**	**2**
$ 2,044	**$ 611**	**$ 456**	**$ 801**	**$ 125**	**$ 271**	**$ 802**

(Continued)

Governmental Cost Funds
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Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
FUND BALANCE (DEFICIT), BEGINNING	**$ 42,510**	**$ 2,987**	**$ —**
ADDITIONS			
Revenues	65,277	1,259	1,856
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	13	—	228
Other Additions	—	—	—
Total Additions	**65,290**	**1,259**	**2,084**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	59,309	1,206	3
Local Assistance	—	—	2,081
Capital Outlay	—	—	—
Total Appropriation Expenditures	**59,309**	**1,206**	**2,084**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5,712)	—	—
Total Deductions	**53,597**	**1,206**	**2,084**
FUND BALANCE (DEFICIT), ENDING	**$ 54,203**	**$ 3,040**	**$ —**

	Oil, Gas, and Geothermal Administrative Fund					
Off-Highway Vehicle Trust Fund (0263)	Acute Orphan Well Account (3102)	Oil, Gas, and Geothermal Administrative Fund (3046)	Office of Patient Advocate Trust Fund (3209)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
$ 162,297	**$ 816**	**$ 3,600**	**$ 1,540**	**$ 19,749**	**$ 11,629**	**$ 31**
21,860	1	61,606	4	48,684	328	—
67,734	—	—	2,093	—	—	—
37	—	6	—	(387)	51	—
—	—	—	—	—	—	—
89,631	**1**	**61,612**	**2,097**	**48,297**	**379**	**—**
57,772	459	51,130	2,228	39,183	1,181	24
27,287	—	—	—	1,149	—	—
30,853	—	—	—	—	—	—
115,912	**459**	**51,130**	**2,228**	**40,332**	**1,181**	**24**
—	—	—	—	—	—	—
(8,555)	—	(343)	(90)	(1,392)	2,015	—
107,357	**459**	**50,787**	**2,138**	**38,940**	**3,196**	**24**
$ 144,571	**$ 358**	**$ 14,425**	**$ 1,499**	**$ 29,106**	**$ 8,812**	**$ 7**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
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Year Ended June 30, 2015
(Amounts in thousands)

	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,526**	**$ 3,106**	**$ 340**
ADDITIONS			
Revenues	1,845	1,957	1
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**1,845**	**1,957**	**1**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,773	1,828	4
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**1,773**	**1,828**	**4**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	6	(5)	—
Total Deductions	**1,779**	**1,823**	**4**
FUND BALANCE (DEFICIT), ENDING	**$ 1,592**	**$ 3,240**	**$ 337**

Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)
$ 206	**$ 27,286**	**$ 30,678**	**$ 14,032**	**$ 1,009**	**$ 1,667**	**$ 20,192**
1	28,462	3,493	18,227	3,340	1,646	2,575
—	15,000	41,614	—	—	—	—
—	309	85	1	—	—	69
—	—	—	—	—	—	—
1	**43,771**	**45,192**	**18,228**	**3,340**	**1,646**	**2,644**
3	37,891	156	19,137	3,939	1,487	4,784
—	15,858	21,730	—	—	—	—
—	—	—	—	—	—	—
3	**53,749**	**21,886**	**19,137**	**3,939**	**1,487**	**4,784**
—	—	—	—	—	—	—
—	(3,067)	(16)	(111)	(24)	(27)	(9)
3	**50,682**	**21,870**	**19,026**	**3,915**	**1,460**	**4,775**
$ 204	**$ 20,375**	**$ 54,000**	**$ 13,234**	**$ 434**	**$ 1,853**	**$ 18,061**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
FUND BALANCE (DEFICIT), BEGINNING	**$ 893**	**$ 1,273**	**$ 637**
ADDITIONS			
Revenues	596	4,440	9,173
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(326)	—
Other Additions	—	—	—
Total Additions	**596**	**4,114**	**9,173**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	80	4,854	3
Local Assistance	—	—	(258) *
Capital Outlay	—	—	—
Total Appropriation Expenditures	**80**	**4,854**	**(255)**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(76)	—
Total Deductions	**80**	**4,778**	**(255)**
FUND BALANCE (DEFICIT), ENDING	**$ 1,409**	**$ 609**	**$ 10,065**

* Abnormal balance in Local Assistance is caused by Reimbursements exceeding Expenditures.

Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)
$ 751	**$ 12,012**	**$ 7,701**	**$ 6,535**	**$ 415**	**$ 353**	**$ 5,775**
622	9,371	10,729	8,048	522	229	4,034
—	—	—	500	—	—	—
1	—	3	1	—	2	—
—	—	—	—	—	—	—
623	**9,371**	**10,732**	**8,549**	**522**	**231**	**4,034**
709	11,343	11,075	7,488	596	201	4,380
—	—	—	—	—	—	—
—	—	—	—	—	—	—
709	**11,343**	**11,075**	**7,488**	**596**	**201**	**4,380**
—	—	—	—	—	—	—
20	(24)	(135)	43	—	3	(44)
729	**11,319**	**10,940**	**7,531**	**596**	**204**	**4,336**
$ 645	**$ 10,064**	**$ 7,493**	**$ 7,553**	**$ 341**	**$ 380**	**$ 5,473**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)	Public Interest Research, Development, and Demonstration Fund Natural Gas Subaccount (3109)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,081**	**$ —**	**$ 85,330**
ADDITIONS			
Revenues	—	659,724	211
Transfers From Other Funds	2,950	—	24,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**2,950**	**659,724**	**24,211**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	—	29,339
Local Assistance	152	659,724	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**154**	**659,724**	**29,339**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(132)	—	(4,445)
Total Deductions	**22**	**659,724**	**24,894**
FUND BALANCE (DEFICIT), ENDING	**$ 4,009**	**$ —**	**$ 84,647**

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)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund	
					Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)
$ 81,616	**$ 2,557**	**$ 12,300**	**$ 9,197**	**$ 10,428**	**$ 2**	**$ 8**
2,151	3,807	34,968	46	22,575	—	1
—	—	20,000	25,180	—	—	—
—	—	(8)	—	98	—	—
—	—	—	—	—	—	—
2,151	**3,807**	**54,960**	**25,226**	**22,673**	**—**	**1**
39,299	4,483	44,560	25,393	24,289	2	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
39,299	**4,483**	**44,560**	**25,393**	**24,289**	**2**	**3**
10,000	—	—	—	—	—	—
(1,444)	(90)	(129)	(83)	(818)	—	—
47,855	**4,393**	**44,431**	**25,310**	**23,471**	**2**	**3**
$ 35,912	**$ 1,971**	**$ 22,829**	**$ 9,113**	**$ 9,630**	**$ —**	**$ 6**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
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Year Ended June 30, 2015
(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund (3259)
FUND BALANCE (DEFICIT), BEGINNING	**$ 10,209**	**$ 40,279**	**$ 103,198**
ADDITIONS			
Revenues	3,098	50,034	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	86	218	—
Other Additions	—	—	—
Total Additions	**3,184**	**50,252**	**—**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	5,422	47,148	13,790
Local Assistance	—	—	11,408
Capital Outlay	—	—	—
Total Appropriation Expenditures	**5,422**	**47,148**	**25,198**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(5)	(428)	—
Total Deductions	**5,417**	**46,720**	**25,198**
FUND BALANCE (DEFICIT), ENDING	**$ 7,976**	**$ 43,811**	**$ 78,000**

Recreational Health Fund (3157)	Regional Railroad Accident Preparedness and Immediate Response Fund (3260)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)
$ 521	**$ —**	**$ 567**	**$ 4,237**	**$ 4,506**	**$ 89**	**$ 4,238**
1	—	306	1,871	3,939	13	5,028
—	10,000	—	—	—	—	—
—	—	—	—	—	—	(5)
—	—	—	53	—	—	—
1	**10,000**	**306**	**1,924**	**3,939**	**13**	**5,023**
—	206	349	3,207	2,966	3	3,263
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**206**	**349**	**3,207**	**2,966**	**3**	**3,263**
—	—	—	—	—	—	842
—	—	1	(48)	(73)	—	—
—	**206**	**350**	**3,159**	**2,893**	**3**	**4,105**
$ 522	**$ 9,794**	**$ 523**	**$ 3,002**	**$ 5,552**	**$ 99**	**$ 5,156**

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Governmental Cost Funds
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Year Ended June 30, 2015
(Amounts in thousands)

	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)
FUND BALANCE (DEFICIT), BEGINNING	**$ 202**	**$ 206,731**	**$ 2,901**
ADDITIONS			
Revenues	1	446	4,449
Transfers From Other Funds	—	5,431	—
Prior Year Revenue Adjustments	—	—	(45)
Other Additions	—	—	—
Total Additions	**1**	**5,877**	**4,404**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(86) *	37,500	2,154
Local Assistance	—	(4,401) †	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**(86)**	**33,099**	**2,154**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(247)	740
Total Deductions	**(86)**	**32,852**	**2,894**
FUND BALANCE (DEFICIT), ENDING	**$ 289**	**$ 179,756**	**$ 4,411**

* Abnormal balance in State Operations is due to payroll adjustments.

† Abnormal balance in Local Assistance is caused by abatements.

Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
$ 834	**$ 2,815**	**$ 109,695**	**$ 33**	**$ 196**	**$ 7,817**	**$ 7,001**
—	2,710	102,293	17	—	14,426	3,414
—	—	—	—	—	—	—
—	—	3,498	—	—	(15)	—
—	—	—	—	—	—	—
—	**2,710**	**105,791**	**17**	**—**	**14,411**	**3,414**
—	2,893	31,169	3	65	15,151	3,637
—	—	77,953	—	—	—	—
—	—	—	—	—	—	—
—	**2,893**	**109,122**	**3**	**65**	**15,151**	**3,637**
834	—	—	—	—	—	—
—	(49)	(1,023)	—	(25)	(281)	(47)
834	**2,844**	**108,099**	**3**	**40**	**14,870**	**3,590**
$ —	**$ 2,681**	**$ 107,387**	**$ 47**	**$ 156**	**$ 7,358**	**$ 6,825**

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(Amounts in thousands)

	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)
FUND BALANCE (DEFICIT), BEGINNING	**$ 976**	**$ 150**	**$ 1,591**
ADDITIONS			
Revenues	152	—	297
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(3)	—	1
Other Additions	—	—	—
Total Additions	**149**	**—**	**298**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	623	3	116
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**623**	**3**	**116**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,289)	—	(3)
Total Deductions	**(666)**	**3**	**113**
FUND BALANCE (DEFICIT), ENDING	**$ 1,791**	**$ 147**	**$ 1,776**

School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)
$ 5,410	**$ 121**	**$ 748**	**$ 2,464**	**$ 5,674**	**$ 3,826**	**$ 12**
—	—	2,333	788	71,117	3,727	28
—	—	—	—	—	—	—
—	—	—	—	108	—	—
—	—	—	—	—	—	—
—	**—**	**2,333**	**788**	**71,225**	**3,727**	**28**
38	—	598	1,112	50,501	3,174	339
3,796	—	—	—	—	—	—
—	—	—	—	—	—	—
3,834	**—**	**598**	**1,112**	**50,501**	**3,174**	**339**
—	121	—	—	18,680	—	—
—	—	—	(655)	(675)	(54)	(310)
3,834	**121**	**598**	**457**	**68,506**	**3,120**	**29**
$ 1,576	**$ —**	**$ 2,483**	**$ 2,795**	**$ 8,393**	**$ 4,433**	**$ 11**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 349**	**$ 23,946**
ADDITIONS			
Revenues	3,884	101	60
Transfers From Other Funds	—	—	486
Prior Year Revenue Adjustments	—	—	—
Other Additions	12,984	—	—
Total Additions	**16,868**	**101**	**546**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	234	156	3
Local Assistance	—	—	24,389
Capital Outlay	—	—	—
Total Appropriation Expenditures	**234**	**156**	**24,392**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(25)
Total Deductions	**234**	**156**	**24,367**
FUND BALANCE (DEFICIT), ENDING	**$ 16,634**	**$ 294**	**$ 125**

* Abnormal balance in State Operations is due to allocations credited to the Less Funding provided by the General Fund account.

Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)	State Board of Chiropractic Examiners' Fund (0152)
$ 4,068	**$ 10,603**	**$ —**	**$ 278**	**$ 1,279**	**$ 10,986**	**$ 3,050**
2,962	35	—	574	1,841	1	3,543
—	5,000	135	—	400	—	2,698
—	—	—	—	—	—	—
—	14	—	—	—	—	—
2,962	**5,049**	**135**	**574**	**2,241**	**1**	**6,241**
2,514	5,380	126	220	1,882	(2,679) *	5,721
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,514	**5,380**	**126**	**220**	**1,882**	**(2,679)**	**5,721**
—	—	—	—	—	—	—
(3)	(1)	—	—	36	—	(10)
2,511	**5,379**	**126**	**220**	**1,918**	**(2,679)**	**5,711**
$ 4,519	**$ 10,273**	**$ 9**	**$ 632**	**$ 1,602**	**$ 13,666**	**$ 3,580**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	State Community Corrections Performance Incentives Fund (8059)	State Corporations Fund (0067)	State Court Facilities Construction Fund Immediate and Critical Needs Account (3138)
FUND BALANCE (DEFICIT), BEGINNING	**$ 283**	**$ 57,866**	**$ 97,401**
ADDITIONS			
Revenues	—	52,209	260,946
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(221)	(839)
Other Additions	—	—	—
Total Additions	**—**	**51,988**	**260,107**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	982	50,790	80,652
Local Assistance	(1,000) *	—	10,000
Capital Outlay	—	—	104,914
Total Appropriation Expenditures	**(18)**	**50,790**	**195,566**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(12)	(1,767)	(2,162)
Total Deductions	**(30)**	**49,023**	**193,404**
FUND BALANCE (DEFICIT), ENDING	**$ 313**	**$ 60,831**	**$ 164,104**

* Abnormal balance in Local Assistance is caused by prior year Reimbursements exceeding Expenditures.

State Court Facilities Construction Fund (3037)	State Dental Assistant Fund (3142)	State Dental Hygiene Fund (3140)	State Dentistry Fund: Dentally Underserved Account (3039)	State Dentistry Fund: State Dentistry Fund (0741)	State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)
$ 149,221	**$ 2,901**	**$ 915**	**$ 1,799**	**$ 7,071**	**$ 89,461**	**$ 211**
109,402	1,663	1,757	4	10,304	78,160	2
188,745	—	—	—	—	—	—
(903)	—	—	—	1	(1,032)	—
—	—	—	—	—	—	—
297,244	**1,663**	**1,757**	**4**	**10,305**	**77,128**	**2**
119,070	1,692	1,364	114	10,795	89,924	10
—	—	—	—	—	—	—
3,083	—	—	—	—	—	—
122,153	**1,692**	**1,364**	**114**	**10,795**	**89,924**	**10**
64,231	—	—	—	—	—	—
(725)	(35)	(19)	—	27	(4,006)	1
185,659	**1,657**	**1,345**	**114**	**10,822**	**85,918**	**11**
$ 260,806	**$ 2,907**	**$ 1,327**	**$ 1,689**	**$ 6,554**	**$ 80,671**	**$ 202**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,368**	**$ 1,247**	**$ 2,579**
ADDITIONS			
Revenues	2,244	1,262	3,386
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	160	—	(1)
Other Additions	—	—	—
Total Additions	**2,404**	**1,262**	**3,385**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,142	1,417	236
Local Assistance	—	—	2,362
Capital Outlay	—	—	—
Total Appropriation Expenditures	**2,142**	**1,417**	**2,598**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(8)	(489)	(22)
Total Deductions	**2,134**	**928**	**2,576**
FUND BALANCE (DEFICIT), ENDING	**$ 2,638**	**$ 1,581**	**$ 3,388**

State Parks and Recreation Fund						
State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)
$ 100,923	**$ 14,339**	**$ 7,345**	**$ 66,408**	**$ 15,663**	**$ 68,498**	**$ 23,984**
124,316	—	8,069	81,292	56,522	39,096	9,609
30,049	4,340	—	—	—	—	4,000
2,570	148	(45)	12,745	1,017	(366)	—
—	—	—	—	—	—	—
156,935	**4,488**	**8,024**	**94,037**	**57,539**	**38,730**	**13,609**
166,304	7,926	8,527	76,623	—	13,686	—
—	—	—	—	70,902	19,307	7,693
—	—	—	—	—	—	—
166,304	**7,926**	**8,527**	**76,623**	**70,902**	**32,993**	**7,693**
4,340	—	—	—	—	33,991	—
(4,243)	1	(1)	1,657	—	(3,246)	—
166,401	**7,927**	**8,526**	**78,280**	**70,902**	**63,738**	**7,693**
$ 91,457	**$ 10,900**	**$ 6,843**	**$ 82,165**	**$ 2,300**	**$ 43,490**	**$ 29,900**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
FUND BALANCE (DEFICIT), BEGINNING	**$ 5,750**	**$ 703**	**$ 2,033**
ADDITIONS			
Revenues	9,758	407	4,367
Transfers From Other Funds	2,500	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**12,258**	**407**	**4,367**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7,699	392	3,923
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**7,699**	**392**	**3,923**
Transfers To Other Funds	1,500	—	—
Adjustments to Prior Year Appropriation Expenditures	22	(42)	(100)
Total Deductions	**9,221**	**350**	**3,823**
FUND BALANCE (DEFICIT), ENDING	**$ 8,787**	**$ 760**	**$ 2,577**

		Tax Credit Allocation Fee Account		Teacher Credentials Fund		
Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
$ 451	**$ 277**	**$ 21,152**	**$ 11,959**	**$ 2,395**	**$ 2,835**	**$ 7,258**
142	—	5,602	5,157	16,865	4,722	23,660
—	—	—	—	—	—	—
—	—	(23)	—	5	—	76
—	—	—	313	—	—	—
142	**—**	**5,579**	**5,470**	**16,870**	**4,722**	**23,736**
3	—	3,748	2,242	16,186	4,333	23,084
—	—	—	189	—	—	—
—	—	—	—	—	—	—
3	**—**	**3,748**	**2,431**	**16,186**	**4,333**	**23,084**
—	—	—	—	—	—	—
—	—	3	53	(34)	(10)	(1)
3	**—**	**3,751**	**2,484**	**16,152**	**4,323**	**23,083**
$ 590	**$ 277**	**$ 22,980**	**$ 14,945**	**$ 3,113**	**$ 3,234**	**$ 7,911**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Telephone Medical Advice Services Fund (0459)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)
FUND BALANCE (DEFICIT), BEGINNING	**$ 899**	**$ 18,043**	**$ 2,345**
ADDITIONS			
Revenues	258	37,203	766
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1,521	(1)
Other Additions	—	—	—
Total Additions	**258**	**38,724**	**765**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	172	27,602	551
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**172**	**27,602**	**551**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1	(454)	(16)
Total Deductions	**173**	**27,148**	**535**
FUND BALANCE (DEFICIT), ENDING	**$ 984**	**$ 29,619**	**$ 2,575**

Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)	Transportation Deferred Investment Fund (3093)	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)
$ 2,269	**$ 45,515**	**$ 422**	**$ —**	**$ 28,237**	**$ 144,898**	**$ 750**
—	—	1	—	—	—	2,369
—	174,000	—	835,868	27,000	55,000	—
—	—	—	—	—	—	103
—	83,416	—	—	—	—	—
—	**257,416**	**1**	**835,868**	**27,000**	**55,000**	**2,472**
3	3,240	213	778,981	2	—	2,945
—	36,324	—	—	8	3,662	—
—	71,847	—	—	71	11,056	—
3	**111,411**	**213**	**778,981**	**81**	**14,718**	**2,945**
—	68,000	—	—	13,500	55,000	28
—	3,085	—	56,887	—	—	(10)
3	**182,496**	**213**	**835,868**	**13,581**	**69,718**	**2,963**
$ 2,266	**$ 120,435**	**$ 210**	**$ —**	**$ 41,656**	**$ 130,180**	**$ 259**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)
FUND BALANCE (DEFICIT), BEGINNING	**$ 49**	**$ 83**	**$ 2,001**
ADDITIONS			
Revenues	—	1,276	699
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	7	(1)
Other Additions	—	—	—
Total Additions	**—**	**1,283**	**698**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	948	707
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**3**	**948**	**707**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(9)	(14)
Total Deductions	**3**	**939**	**693**
FUND BALANCE (DEFICIT), ENDING	**$ 46**	**$ 427**	**$ 2,006**

		Underground Storage Tank Cleanup Fund				
Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)	School District Account (3134)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)
$ 93,345	**$ 6,976**	**$ 11,105**	**$ 450,254**	**$ 23,996**	**$ 10,478**	**$ 59,010**
1,319,740	2,393	27	268,796	58	6,045	227,527
119,518	—	—	—	—	—	—
21,889	550	—	(9,020)	—	4	17,480
—	—	—	—	—	—	—
1,461,147	**2,943**	**27**	**259,776**	**58**	**6,049**	**245,007**
26,029	85	—	152,967	—	11,155	23,991
1,374,305	—	1,623	—	3,873	—	277,400
—	—	—	—	—	—	—
1,400,334	**85**	**1,623**	**152,967**	**3,873**	**11,155**	**301,391**
97,469	—	—	—	—	—	—
(5,320)	1,285	—	(15,746)	(1,518)	(319)	(8,634)
1,492,483	**1,370**	**1,623**	**137,221**	**2,355**	**10,836**	**292,757**
$ 62,009	**$ 8,549**	**$ 9,509**	**$ 572,809**	**$ 21,699**	**$ 5,691**	**$ 11,260**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Used Mattress Recycling Fund (3257)
FUND BALANCE (DEFICIT), BEGINNING	**$ 90**	**$ 10**	**$ —**
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	—	—	1,600
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**—**	**—**	**1,600**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3	4	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**3**	**4**	**—**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**3**	**4**	**—**
FUND BALANCE (DEFICIT), ENDING	**$ 87**	**$ 6**	**$ 1,600**

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
$ 312	**$ 63,653**	**$ 1,461**	**$ 4,016**	**$ 4,557**	**$ 1,223**	**$ 733**
108	122,056	1,113	3,637	10,298	2,039	224
—	—	—	—	14,221	10,000	—
—	—	(11)	—	(119)	(178)	—
—	—	—	—	—	—	15
108	**122,056**	**1,102**	**3,637**	**24,400**	**11,861**	**239**
139	122,180	50	3,824	1,201	1,716	239
—	—	834	—	16,562	—	—
—	—	—	—	—	—	—
139	**122,180**	**884**	**3,824**	**17,763**	**1,716**	**239**
—	17,698	—	—	—	—	—
—	(1,653)	280	(62)	(69)	—	—
139	**138,225**	**1,164**	**3,762**	**17,694**	**1,716**	**239**
$ 281	**$ 47,484**	**$ 1,399**	**$ 3,891**	**$ 11,263**	**$ 11,368**	**$ 733**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Vocational Nursing and Psychiatric Technicians Fund		
	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,592**	**$ 11,121**	**$ 32,448**
ADDITIONS			
Revenues	1,685	10,438	124,708
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	3	9,999
Other Additions	—	—	—
Total Additions	**1,685**	**10,441**	**134,707**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,970	9,657	112,438
Local Assistance	—	—	1,905
Capital Outlay	—	—	—
Total Appropriation Expenditures	**1,970**	**9,657**	**114,343**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	4	239	(2,319)
Total Deductions	**1,974**	**9,896**	**112,024**
FUND BALANCE (DEFICIT), ENDING	**$ 1,303**	**$ 11,666**	**$ 55,131**

* Abnormal balance in Capital Outlay is due to Less Funding provided by the Federal Trust Fund.

Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund: Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund: Wildlife Restoration Fund (0447)	Wine Safety Fund (0116)
$ 2,109	**$ 942**	**$ 4,962**	**$ 73**	**$ 1,132**	**$ 1,136**	**$ 156**
1,274	212	16,740	100	3	3,036	—
—	—	—	—	—	206	—
—	—	402	5	—	(72)	—
—	—	—	—	—	—	—
1,274	**212**	**17,142**	**105**	**3**	**3,170**	**—**
841	146	16,663	100	3	2,752	—
—	—	—	—	—	—	—
—	—	—	—	—	(3,207) *	—
841	**146**	**16,663**	**100**	**3**	**(455)**	**—**
—	—	—	—	—	—	156
(5)	(3)	(444)	(5)	—	(250)	—
836	**143**	**16,219**	**95**	**3**	**(705)**	**156**
$ 2,547	**$ 1,011**	**$ 5,885**	**$ 83**	**$ 1,132**	**$ 5,011**	**$ —**

(Continued)

Governmental Cost Funds
Other Governmental Cost Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
FUND BALANCE (DEFICIT), BEGINNING	**$ 811**	**$ 299,979**	**$ 594**
ADDITIONS			
Revenues	146	254,324	6
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1,681)	—
Other Additions	—	—	—
Total Additions	**146**	**252,643**	**6**
DEDUCTIONS			
Appropriation Expenditures			
State Operations	424	184,891	11
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	**424**	**184,891**	**11**
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(369)	(3,425)	(2)
Total Deductions	**55**	**181,466**	**9**
FUND BALANCE (DEFICIT), ENDING	**$ 902**	**$ 371,156**	**$ 591**

Workers' Occupational Safety and Health Education Fund (3030)	Total
$ 1,028	**$ 8,863,146**
963	20,827,565
—	36,549,938
—	234,131
—	103,397
963	**57,715,031**
869	7,244,813
—	23,785,299
—	451,970
869	**31,482,082**
—	23,631,654
(7)	139,146
862	**55,252,882**
$ 1,129	**$ 11,325,295**

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Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Library Construction and Renovation Fund (0794)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 11	$ 7	$ —
Deposits in Surplus Money Investment Fund	16,348	157,485	—
Receivables	—	—	—
Due From Other Funds	369	218	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	224,723	25,229	—
Bonds Authorized and Unissued	19,107	—	—
Total Assets	**$ 260,558**	**$ 182,939**	**$ —**
LIABILITIES			
Accounts Payable	$ 1,755	$ —	$ —
Due To Other Funds	1,336	41	—
Due To Other Governments	88	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**3,179**	**41**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	75,676	13,526	7
Unreserved-Undesignated	146,719	131,267	(7)
Total Fund Balance (Deficit) - Unadjusted	**222,395**	**144,793**	**—**
Adjustments to Fund Balance			
Deferred Payroll	343	99	—
Reserved for Encumbrances	34,641	38,006	—
Total Fund Balance (Deficit) - Adjusted	**257,379**	**182,898**	**—**
Total Liabilities and Fund Balance	**$ 260,558**	**$ 182,939**	**$ —**

California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)
$ 1	$ 1	$ 27	$ 31	$ 711	$ 1	$ 5
—	1,789	2,983	5,730	31,592	2,959	59,659
—	—	—	—	56	—	—
26	2	1	20	886	2	54
—	—	298	41	—	—	—
—	5,040	—	—	299,175	—	35,335
—	—	—	—	973,475	—	269,120
$ 27	**$ 6,832**	**$ 3,309**	**$ 5,822**	**$ 1,305,895**	**$ 2,962**	**$ 364,173**
$ 458	$ —	$ —	$ 1	$ 1,532	$ —	$ —
310	5	—	14	64	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
768	**5**	**—**	**15**	**1,596**	**—**	**4**
90	18,961	7,703	5,587	1,340,974	6,299	—
(13,013)	(12,134)	(4,394)	(194)	(37,529)	(3,337)	311,776
(12,923)	**6,827**	**3,309**	**5,393**	**1,303,445**	**2,962**	**311,776**
26	—	—	16	854	—	4
12,156	—	—	398	—	—	52,389
(741)	**6,827**	**3,309**	**5,807**	**1,304,299**	**2,962**	**364,169**
$ 27	**$ 6,832**	**$ 3,309**	**$ 5,822**	**$ 1,305,895**	**$ 2,962**	**$ 364,173**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 2	$ 5	$ —
Deposits in Surplus Money Investment Fund	31,541	22,397	—
Receivables	—	—	—
Due From Other Funds	40	16	—
Due From Other Governments	—	—	10
Commercial Paper Authorized	47,145	4,985	—
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ 78,728**	**$ 27,403**	**$ 10**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	18	—	10
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**18**	**—**	**10**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	32,252	—
Unreserved-Undesignated	78,692	(4,849)	—
Total Fund Balance (Deficit) - Unadjusted	**78,692**	**27,403**	**—**
Adjustments to Fund Balance			
Deferred Payroll	18	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) - Adjusted	**78,710**	**27,403**	**—**
Total Liabilities and Fund Balance	**$ 78,728**	**$ 27,403**	**$ 10**

Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
$ 6	$ —	$ —	$ 2	$ 1	$ 1	$ 3
383,238	969	941	558	24	1,369	3,746
13,573	—	—	—	—	—	—
2,697	1	—	—	—	1	1
—	—	—	—	—	—	—
655,227	7,490	—	—	540	—	4,650
1,063,425	—	—	—	—	—	—
$ 2,118,166	**$ 8,460**	**$ 941**	**$ 560**	**$ 565**	**$ 1,371**	**$ 8,400**
$ 29,156	$ —	$ —	$ —	$ —	$ —	$ —
11,889	195	—	—	—	—	—
2	—	—	—	—	—	—
—	—	—	—	—	—	—
41,047	**195**	**—**	**—**	**—**	**—**	**—**
1,171,510	—	—	—	326	458	375
367,013	8,265	941	560	239	582	8,031
1,538,523	**8,265**	**941**	**560**	**565**	**1,040**	**8,406**
2,365	—	—	—	—	—	—
536,231	—	—	—	—	331	(6)
2,077,119	**8,265**	**941**	**560**	**565**	**1,371**	**8,400**
$ 2,118,166	**$ 8,460**	**$ 941**	**$ 560**	**$ 565**	**$ 1,371**	**$ 8,400**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ 6	$ 12
Deposits in Surplus Money Investment Fund	6,787	5,165	19,405
Receivables	—	—	—
Due From Other Funds	5	—	11
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	58,824
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ 6,793**	**$ 5,171**	**$ 78,252**
LIABILITIES			
Accounts Payable	$ —	$ 1	$ 56
Due To Other Funds	—	26	46
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**—**	**27**	**102**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,056	2,866
Unreserved-Undesignated	6,793	2,950	73,266
Total Fund Balance (Deficit) - Unadjusted	**6,793**	**4,006**	**76,132**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	1,138	2,018
Total Fund Balance (Deficit) - Adjusted	**6,793**	**5,144**	**78,150**
Total Liabilities and Fund Balance	**$ 6,793**	**$ 5,171**	**$ 78,252**

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

	California Ports Infrastructure, Security, and Air Quality Improvement Account					
High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
$ 369	$ —	$ —	$ 1	$ —	$ —	$ 38
210,050	—	—	—	—	—	332,700
587	—	—	—	—	—	—
11,538	81,651	79,799	58,452	5,446	5,815	462
—	—	—	—	—	—	—
8,923,225	—	—	—	—	—	2,013,035
—	—	—	—	—	—	1,661,455
$ 9,145,769	**$ 81,651**	**$ 79,799**	**$ 58,453**	**$ 5,446**	**$ 5,815**	**$ 4,007,690**
$ 1,775	$ —	$ 5,955	$ 19,067	$ —	$ 833	$ —
12,942	81,651	45,740	37,332	3,031	3,769	210,487
23	—	28,104	2,054	2,415	1,213	—
—	—	—	—	—	—	—
14,740	**81,651**	**79,799**	**58,453**	**5,446**	**5,815**	**210,487**
4,077,780	261,165	83,911	159,051	551	88,916	164
4,674,542	(261,197)	(979,457)	(573,300)	(62,151)	(146,080)	3,797,039
8,752,322	**(32)**	**(895,546)**	**(414,249)**	**(61,600)**	**(57,164)**	**3,797,203**
1,672	—	651	1,464	—	91	—
377,035	32	894,895	412,785	61,600	57,073	—
9,131,029	**—**	**—**	**—**	**—**	**—**	**3,797,203**
$ 9,145,769	**$ 81,651**	**$ 79,799**	**$ 58,453**	**$ 5,446**	**$ 5,815**	**$ 4,007,690**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (Continued from previous page)		
	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 * (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ —	$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	844	—	3,683
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ 844**	**$ —**	**$ 3,683**
LIABILITIES			
Accounts Payable	$ 1	$ —	$ —
Due To Other Funds	407	—	2,272
Due To Other Governments	436	—	1,411
PMIA Loans Payable	—	—	—
Total Liabilities	**844**	**—**	**3,683**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	22,883	—	296,937
Unreserved-Undesignated	(28,700)	—	(454,143)
Total Fund Balance (Deficit) - Unadjusted	**(5,817)**	**—**	**(157,206)**
Adjustments to Fund Balance			
Deferred Payroll	19	—	28
Reserved for Encumbrances	5,798	—	157,178
Total Fund Balance (Deficit) - Adjusted	**—**	**—**	**—**
Total Liabilities and Fund Balance	**$ 844**	**$ —**	**$ 3,683**

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

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006					Housing and Emergency Shelter Trust Fund of 2006 (Continued on next page)	
					Affordable Housing Account (Continued on next page)	
State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)	Affordable Housing Innovation Fund (6068)
$ —	$ —	$ —	$ —	$ 6	$ —	$ —
—	—	—	—	44,790	—	—
—	—	—	—	—	—	—
23,510	21,945	76	15,906	791	280,285	19,952
—	—	—	—	—	—	—
—	—	—	—	72,495	—	—
—	—	—	—	7,000	—	—
$ 23,510	**$ 21,945**	**$ 76**	**$ 15,906**	**$ 125,082**	**$ 280,285**	**$ 19,952**
$ 2,155	$ 8,937	$ 4	$ 4,284	$ —	$ —	$ 860
15,348	9,044	72	11,480	5,252	23,887	6
6,007	3,964	—	142	—	—	—
—	—	—	—	—	—	—
23,510	**21,945**	**76**	**15,906**	**5,252**	**23,887**	**866**
21,415	29,319	—	104,809	143,487	77,663	—
(221,963)	(196,868)	(169,310)	(185,977)	(60,487)	(107,663)	(11)
(200,548)	**(167,549)**	**(169,310)**	**(81,168)**	**83,000**	**(30,000)**	**(11)**
181	878	45	163	—	—	11
200,367	166,671	169,265	81,005	36,830	286,398	19,086
—	**—**	**—**	**—**	**119,830**	**256,398**	**19,086**
$ 23,510	**$ 21,945**	**$ 76**	**$ 15,906**	**$ 125,082**	**$ 280,285**	**$ 19,952**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Housing and Emergency Shelter Trust Fund of 2006 (Continued from previous page)		
	Affordable Housing Account (Continued from previous page)		
	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Housing Urban-Suburban-and-Rural Parks Account (6071)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 6	$ —
Deposits in Surplus Money Investment Fund	—	85,645	—
Receivables	—	—	—
Due From Other Funds	7,164	1,006	117,564
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	1,024,935	—
Bonds Authorized and Unissued	—	69,200	—
Total Assets	**$ 7,164**	**$ 1,180,792**	**$ 117,564**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 643
Due To Other Funds	19	902,318	39
Due To Other Governments	—	—	208
PMIA Loans Payable	—	—	—
Total Liabilities	**19**	**902,318**	**890**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Unreserved-Undesignated	(17)	278,460	(17)
Total Fund Balance (Deficit) - Unadjusted	**(17)**	**278,460**	**(17)**
Adjustments to Fund Balance			
Deferred Payroll	17	14	17
Reserved for Encumbrances	7,145	—	116,674
Total Fund Balance (Deficit) - Adjusted	**7,145**	**278,474**	**116,674**
Total Liabilities and Fund Balance	**$ 7,164**	**$ 1,180,792**	**$ 117,564**

Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Housing for Veterans Fund (6082)	Housing Rehabilitation Loan Fund California Earthquake Safety and Housing Rehabilitation Account (0788)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Passenger Rail Bond Fund of 1990 (0756)
$ —	$ 1	$ 1	$ —	$ 1	$ —	$ —
—	—	21	5,497	102	—	5,705
—	—	—	—	—	—	—
353,468	151,950	109	241	—	—	—
—	—	—	—	—	—	—
—	—	11,735	—	—	—	—
—	—	587,265	—	—	—	—
$ 353,468	**$ 151,951**	**$ 599,131**	**$ 5,738**	**$ 103**	**$ —**	**$ 5,705**
$ 10,242	$ —	$ —	$ —	$ —	$ —	$ —
200	190	—	—	—	—	3
228	—	—	—	—	—	—
—	—	—	—	—	—	—
10,670	**190**	**—**	**—**	**—**	**—**	**3**
6,412	14,509	—	5,830	118	109	6,338
(6,430)	(14,509)	535,860	(92)	(15)	(109)	(713)
(18)	**—**	**535,860**	**5,738**	**103**	**—**	**5,625**
18	—	80	—	—	—	—
342,798	151,761	63,191	—	—	—	77
342,798	**151,761**	**599,131**	**5,738**	**103**	**—**	**5,702**
$ 353,468	**$ 151,951**	**$ 599,131**	**$ 5,738**	**$ 103**	**$ —**	**$ 5,705**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ —	$ 3
Deposits in Surplus Money Investment Fund	579	1	372
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	307	—	2,165
Bonds Authorized and Unissued	298	—	—
Total Assets	**$ 1,185**	**$ 1**	**$ 2,540**
LIABILITIES			
Accounts Payable	$ —	$ —	$ 7
Due To Other Funds	—	—	12
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**—**	**—**	**19**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	497	1,861
Unreserved-Undesignated	1,185	(496)	582
Total Fund Balance (Deficit) - Unadjusted	**1,185**	**1**	**2,443**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	78
Total Fund Balance (Deficit) - Adjusted	**1,185**	**1**	**2,521**
Total Liabilities and Fund Balance	**$ 1,185**	**$ 1**	**$ 2,540**

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

	Safe, Clean, Reliable Water Supply Fund (Continued on next page)					
		Clean Water and Water Recycling Account (Continued on next page)				
Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account * (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)
$ 1	$ —	$ —	$ —	$ —	$ 1	$ —
20,287	—	—	—	—	23,099	—
—	—	—	—	—	—	—
307	78	—	—	1	14	—
—	—	—	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 20,595	**$ 78**	**$ —**	**$ —**	**$ 23**	**$ 23,114**	**$ —**
$ —	$ 78	$ —	$ —	$ 1	$ —	$ —
—	—	—	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**78**	**—**	**—**	**23**	**—**	**—**
20,592	181,708	—	65	17,261	34,261	1,021
3	(192,369)	—	(65)	(18,184)	(13,647)	(2,856)
20,595	**(10,661)**	**—**	**—**	**(923)**	**20,614**	**(1,835)**
—	—	—	—	—	—	—
—	10,661	—	—	923	2,500	1,835
20,595	**—**	**—**	**—**	**—**	**23,114**	**—**
$ 20,595	**$ 78**	**$ —**	**$ —**	**$ 23**	**$ 23,114**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (Continued from previous page)		
	Clean Water and Water Recycling Account (Continued from previous page)		
	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 1	$ —
Deposits in Surplus Money Investment Fund	—	42,479	—
Receivables	—	—	—
Due From Other Funds	—	41	497
Due From Other Governments	—	335	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ —**	**$ 42,856**	**$ 497**
LIABILITIES			
Accounts Payable	$ —	$ 38	$ 497
Due To Other Funds	—	—	—
Due To Other Governments	—	144	—
PMIA Loans Payable	—	—	—
Total Liabilities	**—**	**182**	**497**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	3,159	60,806	2,765
Unreserved-Undesignated	(3,159)	(27,167)	(4,947)
Total Fund Balance (Deficit) - Unadjusted	**—**	**33,639**	**(2,182)**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	9,035	2,182
Total Fund Balance (Deficit) - Adjusted	**—**	**42,674**	**—**
Total Liabilities and Fund Balance	**$ —**	**$ 42,856**	**$ 497**

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

Delta Improvement Account					Water Supply Reliability Account (Continued on next page)	
CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
$ —	$ —	$ —	$ —	$ 10	$ —	$ —
—	—	—	—	34,767	—	—
—	—	—	—	—	—	—
—	—	—	—	24	2	—
—	—	—	—	—	—	—
—	—	—	—	62,915	—	—
—	—	—	—	—	—	—
$ —	**$ —**	**$ —**	**$ —**	**$ 97,716**	**$ 2**	**$ —**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	588	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**588**	**2**	**—**
1,660	82,746	55,000	10,000	—	9,644	24,999
(1,660)	(82,746)	(55,000)	(10,000)	97,128	(9,644)	(24,999)
—	**—**	**—**	**—**	**97,128**	**—**	**—**
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**97,128**	**—**	**—**
$ —	**$ —**	**$ —**	**$ —**	**$ 97,716**	**$ 2**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Safe, Clean, Reliability Water Supply Fund (Continued from previous page)		
	Water Supply Reliability Account (Continued from previous page)		
	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ —	$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	11	—	13
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ 11**	**$ —**	**$ 13**
LIABILITIES			
Accounts Payable	$ 11	$ —	$ —
Due To Other Funds	—	—	13
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**11**	**—**	**13**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	25,000	26,450	—
Unreserved-Undesignated	(25,745)	(26,450)	—
Total Fund Balance (Deficit) - Unadjusted	**(745)**	**—**	**—**
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	745	—	—
Total Fund Balance (Deficit) - Adjusted	**—**	**—**	**—**
Total Liabilities and Fund Balance	**$ 11**	**$ —**	**$ 13**

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

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

Clean Water and Water Recycling Account				Flood Protection Account (Continued on next page)		
Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount (6006)	Flood Protection Account * (6002)
$ —	$ —	$ 4,268	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	8	8	—	—
—	—	155	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ —	**$ 1**	**$ 4,423**	**$ 8**	**$ 8**	**$ —**	**$ —**
$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	31	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**31**	**—**	**—**	**—**
8,565	16,113	1,382	1,903	—	45,000	—
(8,565)	(16,312)	3,041	(1,936)	8	(45,000)	—
—	**(199)**	**4,423**	**(33)**	**8**	**—**	**—**
—	—	—	8	—	—	—
—	200	—	2	—	—	—
—	**1**	**4,423**	**(23)**	**8**	**—**	**—**
$ —	**$ 1**	**$ 4,423**	**$ 8**	**$ 8**	**$ —**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued from previous page)		
	Flood Protection Account (Continued from previous page)		
	Flood Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ —	$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	1	1	9
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ 1**	**$ 1**	**$ 9**
LIABILITIES			
Accounts Payable	$ 661	$ —	$ 759
Due To Other Funds	—	—	13
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**661**	**—**	**772**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,000	—	231
Unreserved-Undesignated	(5,578)	(2,176)	(6,397)
Total Fund Balance (Deficit) - Unadjusted	**(4,578)**	**(2,176)**	**(6,166)**
Adjustments to Fund Balance			
Deferred Payroll	—	—	9
Reserved for Encumbrances	3,918	2,177	5,394
Total Fund Balance (Deficit) - Adjusted	**(660)**	**1**	**(763)**
Total Liabilities and Fund Balance	**$ 1**	**$ 1**	**$ 9**

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

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

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Watershed Protection Account: Lake Elsinore and San Jacinto Watershed Subaccount (6017)	Watershed Protection Account: River Protection Subaccount (6015)	Watershed Protection Account: Santa Ana River Watershed Subaccount (6016)	Watershed Protection Account: Watershed Protection Account * (6012)	Watershed Protection Account: Watershed Protection Subaccount (6013)
$ 14	$ —	$ —	$ —	$ —	$ —	$ —
202,152	—	—	—	—	—	—
—	—	—	—	—	—	—
165	23	3	—	4	—	—
—	—	—	—	—	—	—
43,346	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 245,677	**$ 23**	**$ 3**	**$ —**	**$ 4**	**$ —**	**$ —**
$ —	$ —	$ —	$ 36	$ —	$ —	$ —
16	31	—	—	22	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
16	**31**	**—**	**36**	**22**	**—**	**—**
—	14,999	—	—	—	—	4,616
245,646	(15,031)	3	(2,311)	(25)	—	(5,955)
245,646	**(32)**	**3**	**(2,311)**	**(25)**	**—**	**(1,339)**
15	24	—	—	5	—	—
—	—	—	2,275	2	—	1,339
245,661	**(8)**	**3**	**(36)**	**(18)**	**—**	**—**
$ 245,677	**$ 23**	**$ 3**	**$ —**	**$ 4**	**$ —**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued from previous page)		
	Water Supply, Reliability, and Infrastructure Account		
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount * (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ —	$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	39	—	—
Due From Other Governments	—	—	—
Commercial Paper Authorized	—	—	—
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ 39**	**$ —**	**$ —**
LIABILITIES			
Accounts Payable	$ 1,535	$ —	$ —
Due To Other Funds	55	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**1,590**	**—**	**—**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	189
Unreserved-Undesignated	(15,456)	—	(266)
Total Fund Balance (Deficit) - Unadjusted	**(15,456)**	**—**	**(77)**
Adjustments to Fund Balance			
Deferred Payroll	39	—	—
Reserved for Encumbrances	13,866	—	77
Total Fund Balance (Deficit) - Adjusted	**(1,551)**	**—**	**—**
Total Liabilities and Fund Balance	**$ 39**	**$ —**	**$ —**

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

Water Supply, Reliability, and Infrastructure Account (6024)	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
$ —	$ 22	$ 10	$ 1	$ —	$ 1	$ —
—	174,654	33,158	3,660	243	57,487	—
—	—	—	—	—	—	—
—	11,240	225	24	—	40	—
—	59	—	—	—	1,017	—
—	649,545	30,065	—	—	—	—
—	1,902,710	43,755	—	—	—	—
$ —	**$ 2,738,230**	**$ 107,213**	**$ 3,685**	**$ 243**	**$ 58,545**	**$ —**
$ —	$ 34,032	$ 34	$ —	$ —	$ —	$ —
—	7,232	1,298	6	—	—	—
—	2,803	—	—	—	—	—
—	—	—	—	—	—	—
—	**44,067**	**1,332**	**6**	**—**	**—**	**—**
17,271	733,367	27,543	13,216	—	59,358	665
(17,271)	695,017	65,771	(9,811)	—	(813)	(665)
—	**1,428,384**	**93,314**	**3,405**	**—**	**58,545**	**—**
—	2,132	196	3	—	—	—
—	1,263,647	12,371	271	243	—	—
—	**2,694,163**	**105,881**	**3,679**	**243**	**58,545**	**—**
$ —	**$ 2,738,230**	**$ 107,213**	**$ 3,685**	**$ 243**	**$ 58,545**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	State School Building Lease-Purchase Fund		
	School Facilities Bond Act of June 1992 (0745)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
ASSETS			
Cash in State Treasury and Agency Accounts	$ —	$ 1	$ 187
Deposits in Surplus Money Investment Fund	—	1,690	19,890
Receivables	—	—	—
Due From Other Funds	—	—	27
Due From Other Governments	—	14	1,247
Commercial Paper Authorized	10,280	11,400	57,810
Bonds Authorized and Unissued	—	—	—
Total Assets	**$ 10,280**	**$ 13,105**	**$ 79,161**
LIABILITIES			
Accounts Payable	$ —	$ —	$ —
Due To Other Funds	—	—	12
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	**—**	**—**	**12**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	13,107	75,353
Unreserved-Undesignated	10,280	(2)	3,042
Total Fund Balance (Deficit) - Unadjusted	**10,280**	**13,105**	**78,395**
Adjustments to Fund Balance			
Deferred Payroll	—	—	13
Reserved for Encumbrances	—	—	741
Total Fund Balance (Deficit) - Adjusted	**10,280**	**13,105**	**79,149**
Total Liabilities and Fund Balance	**$ 10,280**	**$ 13,105**	**$ 79,161**

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

State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund * (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
$ 108	$ 695	$ —	$ 12	$ 2	$ 2	$ 2
11,189	90,619	—	30,411	7,328	2,173	4,956
—	—	—	—	—	—	—
277	553	—	71	5	2	4
1,695	2,069	—	—	—	—	39
121,190	575,360	—	13,546	975	64,495	—
—	—	—	—	—	—	230
$ 134,459	**$ 669,296**	**$ —**	**$ 44,040**	**$ 8,310**	**$ 66,672**	**$ 5,231**
$ —	$ —	$ —	$ 329	$ —	$ —	$ —
353	1,281	—	607	—	—	32
—	—	—	—	—	—	—
—	—	—	—	—	—	—
353	**1,281**	**—**	**936**	**—**	**—**	**32**
106,256	578,328	—	12,155	8,067	70,798	2,275
2,772	15,993	—	30,300	243	(4,126)	2,924
109,028	**594,321**	**—**	**42,455**	**8,310**	**66,672**	**5,199**
270	487	—	—	—	—	—
24,808	73,207	—	649	—	—	—
134,106	**668,015**	**—**	**43,104**	**8,310**	**66,672**	**5,199**
$ 134,459	**$ 669,296**	**$ —**	**$ 44,040**	**$ 8,310**	**$ 66,672**	**$ 5,231**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Water Conservation Fund of 1988 (0790)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 * (6083)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 1	$ —	$ 20
Deposits in Surplus Money Investment Fund	3,548	865	248,920
Receivables	—	—	—
Due From Other Funds	3	47	962
Due From Other Governments	—	—	—
Commercial Paper Authorized	5,235	52,135	103,664
Bonds Authorized and Unissued	—	7,492,000	205,910
Total Assets	**$ 8,787**	**$ 7,545,047**	**$ 559,476**
LIABILITIES			
Accounts Payable	$ —	$ 119	$ 13,853
Due To Other Funds	—	330	2,489
Due To Other Governments	—	—	6,517
PMIA Loans Payable	—	—	—
Total Liabilities	**—**	**449**	**22,859**
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	3,376	2,967,416	273,790
Unreserved-Undesignated	5,411	4,576,622	29,841
Total Fund Balance (Deficit) - Unadjusted	**8,787**	**7,544,038**	**303,631**
Adjustments to Fund Balance			
Deferred Payroll	—	46	690
Reserved for Encumbrances	—	514	232,296
Total Fund Balance (Deficit) - Adjusted	**8,787**	**7,544,598**	**536,617**
Total Liabilities and Fund Balance	**$ 8,787**	**$ 7,545,047**	**$ 559,476**

* Proposition 1, The Water Quality, Supply, and Infrastructure Improvement Act of 2014, was approved by voters in November 2014 to authorize the bonds.

	Total
$	6,620
	2,453,722
	14,216
	1,260,737
	7,001
	15,218,221
	14,294,950
$	**33,255,467**
$	139,705
	1,393,892
	55,759
	—
	1,589,356
	13,694,867
	12,007,311
	25,702,178
	13,011
	5,950,922
	31,666,111
$	**33,255,467**

(Concluded)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)	California Library Construction and Renovation Fund * (0794)
FUND BALANCE (DEFICIT), BEGINNING	**$ 334,522**	**$ 218,159**	**$ —**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	118	457	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	54	—	—
Other Additions	—	—	—
Total Additions	**172**	**457**	**—**
DEDUCTIONS			
Operating Expenditures and Expenses	96,098	39,007	—
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(18,783)	(3,289)	—
Total Deductions	**77,315**	**35,718**	**—**
FUND BALANCE (DEFICIT), ENDING	**$ 257,379**	**$ 182,898**	**$ —**

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

California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)
$ (1,204)	**$ 6,867**	**$ 3,577**	**$ 6,307**	**$ 1,517,976**	**$ 2,964**	**$ 407,912**
—	—	—	—	635	—	—
—	10	1,162	421	181	7	89
—	—	—	—	—	—	—
6,513	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(66)	—	—	—	—
—	—	4,382	1,728	66	—	45
6,513	**10**	**5,478**	**2,149**	**882**	**7**	**134**
2,688	50	5,746	2,755	214,559	9	43,877
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,362	—	—	(106)	—	—	—
6,050	**50**	**5,746**	**2,649**	**214,559**	**9**	**43,877**
$ (741)	**$ 6,827**	**$ 3,309**	**$ 5,807**	**$ 1,304,299**	**$ 2,962**	**$ 364,169**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)
FUND BALANCE (DEFICIT), BEGINNING	**$ 78,862**	**$ 43,320**	**$ 67**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	81	62	50
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	678
Total Additions	**81**	**62**	**728**
DEDUCTIONS			
Operating Expenditures and Expenses	233	15,979	67
Transfers To Other Funds	—	—	728
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**233**	**15,979**	**795**
FUND BALANCE (DEFICIT), ENDING	**$ 78,710**	**$ 27,403**	**$ —**

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
$ 2,504,454	**$ 9,314**	**$ 1,031**	**$ 574**	**$ 568**	**$ 1,475**	**$ 11,494**
—	—	—	—	—	—	—
1,373	3	—	1	—	4	11
—	—	—	—	—	—	—
1	—	—	—	—	—	—
(100,000) *	—	—	—	—	—	—
—	—	—	—	—	—	4
—	—	—	—	—	—	—
(98,626)	**3**	**—**	**1**	**—**	**4**	**15**
328,709	8	90	15	3	108	3,275
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,044	—	—	—	—	(166)
328,709	**1,052**	**90**	**15**	**3**	**108**	**3,109**
$ 2,077,119	**$ 8,265**	**$ 941**	**$ 560**	**$ 565**	**$ 1,371**	**$ 8,400**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(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), BEGINNING	**$ 6,783**	**$ 6,449**	**$ 81,285**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	18	11	53
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	4	3
Other Additions	—	—	—
Total Additions	**18**	**15**	**56**
DEDUCTIONS			
Operating Expenditures and Expenses	8	1,320	3,322
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(131)
Total Deductions	**8**	**1,320**	**3,191**
FUND BALANCE (DEFICIT), ENDING	**$ 6,793**	**$ 5,144**	**$ 78,150**

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (Continued on next page)					
	California Ports Infrastructure, Security, and Air Quality Improvement Account					
High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
$ 9,288,618	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 6,142,929**
1	—	—	—	—	—	—
567	—	—	—	—	—	2,011
—	—	—	—	—	—	—
30,984	482,656	445,044	509,815	27,534	39,692	—
—	—	—	—	—	—	—
—	—	—	—	—	—	3
239	—	—	—	—	—	—
31,791	**482,656**	**445,044**	**509,815**	**27,534**	**39,692**	**2,014**
191,639	24,040	445,034	510,969	27,560	39,756	2,455
—	445,044	—	—	—	—	2,345,325
—	—	—	—	—	—	—
(2,259)	13,572	10	(1,154)	(26)	(64)	(40)
189,380	**482,656**	**445,044**	**509,815**	**27,534**	**39,692**	**2,347,740**
$ 9,131,029	**$ —**	**$ —**	**$ —**	**$ —**	**$ —**	**$ 3,797,203**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (Continued from previous page)		
	Local Bridge Seismic Retrofit Account (6062)	Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account of 2006 (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ —**	**$ —**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	4,147	—	701,564
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**4,147**	**—**	**701,564**
DEDUCTIONS			
Operating Expenditures and Expenses	4,516	—	701,578
Transfers To Other Funds	—	150	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(369)	(150)	(14)
Total Deductions	**4,147**	**—**	**701,564**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ —**	**$ —**

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006					Housing and Emergency Shelter Trust Fund of 2006 (Continued on next page)	
					Affordable Housing Account (Continued on next page)	
State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)	Affordable Housing Innovation Fund (6068)
$ —	**$ —**	**$ —**	**$ —**	**$ 145,599**	**$ 343,685**	**$ 14,955**
—	—	—	—	—	—	—
—	—	—	—	100	—	—
—	—	—	—	—	—	—
200,334	173,947	69,435	136,052	—	12,927	9,186
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	23	—	—
200,334	**173,947**	**69,435**	**136,052**	**123**	**12,927**	**9,186**
200,336	174,152	75,969	136,812	25,892	91,028	5,059
—	—	—	—	—	9,186	—
—	—	—	—	—	—	—
(2)	(205)	(6,534)	(760)	—	—	(4)
200,334	**173,947**	**69,435**	**136,052**	**25,892**	**100,214**	**5,055**
$ —	**$ —**	**$ —**	**$ —**	**$ 119,830**	**$ 256,398**	**$ 19,086**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Housing and Emergency Shelter Trust Fund of 2006 (Continued from previous page)		
	Affordable Housing Account (Continued from previous page)		
	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Housing Urban-Suburban-and-Rural Parks Account (6071)
FUND BALANCE (DEFICIT), BEGINNING	**$ 22,827**	**$ 428,392**	**$ 39,524**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	342	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	83,339
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**—**	**342**	**83,339**
DEDUCTIONS			
Operating Expenditures and Expenses	16,188	209	6,193
Transfers To Other Funds	11,992	150,051	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(12,498)	—	(4)
Total Deductions	**15,682**	**150,260**	**6,189**
FUND BALANCE (DEFICIT), ENDING	**$ 7,145**	**$ 278,474**	**$ 116,674**

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

Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Housing for Veterans Fund (6082)	Housing Rehabilitation Loan Fund California Earthquake Safety and Housing Rehabilitation Account (0788)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 * (0721)	Passenger Rail Bond Fund of 1990 (0756)
$ 363,166	**$ 147,427**	**$ 600,000**	**$ 6,062**	**$ 110**	**$ —**	**$ 5,762**
—	—	—	—	—	—	—
—	—	1	—	—	—	—
—	—	—	—	—	—	—
43,206	17,052	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
43,206	**17,052**	**1**	**—**	**—**	**—**	**—**
63,586	12,718	870	324	7	—	60
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(12)	—	—	—	—	—	—
63,574	**12,718**	**870**	**324**	**7**	**—**	**60**
$ 342,798	**$ 151,761**	**$ 599,131**	**$ 5,738**	**$ 103**	**$ —**	**$ 5,702**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)
FUND BALANCE (DEFICIT), BEGINNING	**$ 1,191**	**$ 3**	**$ 3,493**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	2	—	3
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**2**	**—**	**3**
DEDUCTIONS			
Operating Expenditures and Expenses	8	2	1,092
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(117)
Total Deductions	**8**	**2**	**975**
FUND BALANCE (DEFICIT), ENDING	**$ 1,185**	**$ 1**	**$ 2,521**

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

	Safe, Clean, Reliable Water Supply Fund (Continued on next page)					
		Clean Water and Water Recycling Account (Continued on next page)				
Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount * (0423)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount * (0418)
$ 23,366	**$ —**	**$ —**	**$ —**	**$ —**	**$ 13,248**	**$ —**
—	—	—	—	—	—	—
—	—	—	—	91	246	—
—	—	—	—	—	—	—
—	1,768	344	—	37	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	643	9,620	—
—	**1,768**	**344**	**—**	**771**	**9,866**	**—**
2,771	1,768	—	—	771	—	—
—	—	344	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,771	**1,768**	**344**	**—**	**771**	**—**	**—**
$ 20,595	**$ —**	**$ —**	**$ —**	**$ —**	**$ 23,114**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (Continued from previous page)		
	Clean Water and Water Recycling Account (Continued from previous page)		
	State Revolving Fund Loan Subaccount * (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 42,220**	**$ —**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	746	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	728	633
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	1,907	—
Total Additions	**—**	**3,381**	**633**
DEDUCTIONS			
Operating Expenditures and Expenses	—	2,927	633
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**—**	**2,927**	**633**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ 42,674**	**$ —**

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

† AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

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

Delta Improvement Account					Water Supply Reliability Account (Continued on next page)	
CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount * (0404)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
$ —	**$ —**	**$ 15**	**$ —**	**$ 124,838**	**$ —**	**$ —**
—	—	—	—	—	—	—
—	—	—	—	88	—	158
—	—	—	—	—	—	—
—	—	—	—	—	3	—
—	—	—	—	(25,500) †	—	—
—	—	—	—	—	—	—
—	—	—	—	1	—	563
—	**—**	**—**	**—**	**(25,411)**	**3**	**721**
—	—	—	—	38	3	—
—	—	15	—	2,261	—	721
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**15**	**—**	**2,299**	**3**	**721**
$ —	**$ —**	**$ —**	**$ —**	**$ 97,128**	**$ —**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Safe, Clean, Reliability Water Supply Fund (Continued from previous page)		
	Water Supply Reliability Account (Continued from previous page)		
	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount * (0446)	Water Supply Reliability Account (0444)
FUND BALANCE (DEFICIT), BEGINNING	$ —	$ —	$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	577	—	4
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**577**	**—**	**4**
DEDUCTIONS			
Operating Expenditures and Expenses	2,655	—	—
Transfers To Other Funds	—	—	4
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,078)	—	—
Total Deductions	**577**	**—**	**4**
FUND BALANCE (DEFICIT), ENDING	$ —	$ —	$ —

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

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

Clean Water and Water Recycling Account				Flood Protection Account (Continued on next page)		
Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount * (6006)	Flood Protection Account (6002)
$ (267)	**$ 4**	**$ 4,010**	**$ (16)**	**$ —**	**$ —**	**$ —**
—	—	—	—	—	—	—
—	—	167	—	—	—	—
—	—	—	—	—	—	—
265	—	—	78	69	—	2,009
—	—	—	—	—	—	—
—	—	(67)	—	—	—	—
—	—	313	—	—	—	—
265	**—**	**413**	**78**	**69**	**—**	**2,009**
—	1	—	86	61	—	—
—	23	—	—	—	—	2,009
—	—	—	—	—	—	—
(2)	(21)	—	(1)	—	—	—
(2)	**3**	**—**	**85**	**61**	**—**	**2,009**
$ —	**$ 1**	**$ 4,423**	**$ (23)**	**$ 8**	**$ —**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued from previous page)		
	Flood Protection Account (Continued from previous page)		
	Flood Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)
FUND BALANCE (DEFICIT), BEGINNING	**$ (127)**	**$ —**	**$ (577)**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	792	45	1,103
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**792**	**45**	**1,103**
DEDUCTIONS			
Operating Expenditures and Expenses	1,766	44	1,289
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(441)	—	—
Total Deductions	**1,325**	**44**	**1,289**
FUND BALANCE (DEFICIT), ENDING	**$ (660)**	**$ 1**	**$ (763)**

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

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

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Watershed Protection Account				
		Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
$ 344,403	**$ (15)**	**$ —**	**$ (25)**	**$ (13)**	**$ —**	**$ 1**
—	—	—	—	—	—	—
545	641	—	—	—	—	—
—	—	—	—	—	—	—
2,896	—	—	19	82	891	790
(86,000) *	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,343	—	—	—	—	—
(82,559)	**2,984**	**—**	**19**	**82**	**891**	**790**
456	81	—	30	88	—	792
15,928	2,896	1	—	—	891	—
—	—	—	—	—	—	—
(201)	—	(4)	—	(1)	—	(1)
16,183	**2,977**	**(3)**	**30**	**87**	**891**	**791**
$ 245,661	**$ (8)**	**$ 3**	**$ (36)**	**$ (18)**	**$ —**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued from previous page)		
	Water Supply, Reliability, and Infrastructure Account		
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)
FUND BALANCE (DEFICIT), BEGINNING	**$ (9)**	**$ —**	**$ (275)**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	11,552	—	1,157
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**11,552**	**—**	**1,157**
DEDUCTIONS			
Operating Expenditures and Expenses	14,909	83	2,456
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,815)	(83)	(1,574)
Total Deductions	**13,094**	**—**	**882**
FUND BALANCE (DEFICIT), ENDING	**$ (1,551)**	**$ —**	**$ —**

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

Water Supply, Reliability, and Infrastructure Account (6024)	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
$ —	**$ 3,276,546**	**$ 119,891**	**$ 3,792**	**$ 462**	**$ 63,614**	**$ 21**
—	33	—	—	—	—	—
—	499	104	11	1	566	—
—	—	—	—	—	—	—
12,709	—	—	—	—	—	—
—	(105,000) *	—	—	—	—	—
—	—	14	—	—	—	—
—	—	—	—	—	1,439	—
12,709	**(104,468)**	**118**	**11**	**1**	**2,005**	**—**
—	473,761	17,327	124	220	7,074	21
12,709	10,361	—	—	—	—	—
—	—	—	—	—	—	—
—	(6,207)	(3,199)	—	—	—	—
12,709	**477,915**	**14,128**	**124**	**220**	**7,074**	**21**
$ —	**$ 2,694,163**	**$ 105,881**	**$ 3,679**	**$ 243**	**$ 58,545**	**$ —**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015

(Amounts in thousands)

	State School Building Lease-Purchase Fund		
	School Facilities Bond Act of June 1992 (0745)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)
FUND BALANCE (DEFICIT), BEGINNING	**$ 10,280**	**$ 15,333**	**$ 90,199**
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	545
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	—	—
Prior Year Revenue Adjustments	—	—	(8)
Other Additions	—	—	—
Total Additions	**—**	**—**	**537**
DEDUCTIONS			
Operating Expenditures and Expenses	—	2,228	11,587
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	**—**	**2,228**	**11,587**
FUND BALANCE (DEFICIT), ENDING	**$ 10,280**	**$ 13,105**	**$ 79,149**

* AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

State School Facilities Fund of 2004 (6044)	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)
$ 188,772	**$ 975,044**	**$ (1)**	**$ 71,301**	**$ 8,507**	**$ 66,993**	**$ 18,734**
—	—	—	—	—	—	—
1,443	997	—	85	20	7	277
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(13,500) *
—	83	—	36	4	—	(10)
—	93	—	—	—	—	4,333
1,443	**1,173**	**—**	**121**	**24**	**7**	**(8,900)**
56,113	308,198	(1)	15,147	221	328	4,598
—	105	—	—	—	—	37
—	—	—	—	—	—	—
(4)	(101)	—	13,171	—	—	—
56,109	**308,202**	**(1)**	**28,318**	**221**	**328**	**4,635**
$ 134,106	**$ 668,015**	**$ —**	**$ 43,104**	**$ 8,310**	**$ 66,672**	**$ 5,199**

(Continued)

Nongovernmental Cost Funds
Bond Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Water Conservation Fund of 1988 (0790)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 * (6083)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)
FUND BALANCE (DEFICIT), BEGINNING	**$ 8,787**	**$ —**	**$ 751,880**
ADDITIONS			
Operating Income	—	—	1
Income From Investments	126	1	781
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Bonds Authorized	—	7,545,000	(95,000) †
Prior Year Revenue Adjustments	—	—	—
Other Additions	766	—	—
Total Additions	**892**	**7,545,001**	**(94,218)**
DEDUCTIONS			
Operating Expenditures and Expenses	892	403	127,540
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(6,495)
Total Deductions	**892**	**403**	**121,045**
FUND BALANCE (DEFICIT), ENDING	**$ 8,787**	**$ 7,544,598**	**$ 536,617**

* Proposition 1, The Water Quality, Supply, and Infrastructure Improvement Act of 2014, was approved by voters in November 2014 to authorize the bonds.

† AB 1471, Rendon. Water Quality, Supply, and Infrastructure Improvement Act of 2014 authorized unissued bonds to be reallocated.

Total
$ 29,017,435
670
15,283
—
3,031,979
7,120,000
54
29,182
10,197,168
4,575,467
3,010,781
—
(37,756)
7,548,492
$ 31,666,111

(Concluded)

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Trust and Agency Funds – Federal

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2015

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund * (7502)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 45	$ 21,479	$ —
Deposits in Surplus Money Investment Fund	—	—	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	738	296,043	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	1,138	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	(1,138)	—
Other Assets	—	—	—
Total Assets	**$ 783**	**$ 317,522**	**$ —**
LIABILITIES			
Accounts Payable	$ 130	$ 307,197	$ —
Due To Other Funds	653	8,554	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**783**	**315,751**	**—**
FUND BALANCE			
Unreserved-Undesignated	(146)	258	—
Total Fund Balance (Deficit) - Unadjusted	**(146)**	**258**	**—**
Adjustments to Fund Balance			
Deferred Payroll	146	1,513	—
Total Fund Balance (Deficit) - Adjusted	**—**	**1,771**	**—**
Total Liabilities and Fund Balance	**$ 783**	**$ 317,522**	**$ —**

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

	Federal Trust Fund					
Federal Temporary High Risk Health Insurance Fund (8500)	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund * (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	LIHP Fund * (8502)
$ 570	$ 251,911	$ 2	$ —	$ —	$ 87	$ —
—	—	9,959	—	40	—	—
—	—	—	—	—	—	—
—	334	—	—	—	—	—
—	264,044	7	—	—	—	—
—	12,422,620	—	—	—	—	—
—	129,063	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 570	**$ 13,067,972**	**$ 9,968**	**$ —**	**$ 40**	**$ 87**	**$ —**
$ 2	$ 4,560,709	$ 2,816	$ —	$ —	$ —	$ —
345	2,341,007	—	—	—	—	—
113	6,050,734	120	—	—	—	—
—	114,710	—	—	—	—	—
—	—	—	—	—	—	—
—	812	—	—	—	—	—
460	**13,067,972**	**2,936**	**—**	**—**	**—**	**—**
110	(108,910)	7,032	—	40	87	—
110	**(108,910)**	**7,032**	**—**	**40**	**87**	**—**
—	108,910	—	—	—	—	—
110	**—**	**7,032**	**—**	**40**	**87**	**—**
$ 570	**$ 13,067,972**	**$ 9,968**	**$ —**	**$ 40**	**$ 87**	**$ —**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2015

(Amounts in thousands)

	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)	Safe Drinking Water State Revolving Fund Public Water System Fund (7500)
ASSETS			
Cash in State Treasury and Agency Accounts	$ 733	$ 1	$ —
Deposits in Surplus Money Investment Fund	—	1,651	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	8	—
Due From Other Funds	8	1	3,531
Due From Other Governments	4,889	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	**$ 5,630**	**$ 1,661**	**$ 3,531**
LIABILITIES			
Accounts Payable	$ 628	$ —	$ 345
Due To Other Funds	400	—	3,155
Due To Other Governments	4,594	—	31
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	**5,622**	**—**	**3,531**
FUND BALANCE			
Unreserved-Undesignated	—	1,661	(686)
Total Fund Balance (Deficit) - Unadjusted	**—**	**1,661**	**(686)**
Adjustments to Fund Balance			
Deferred Payroll	8	—	686
Total Fund Balance (Deficit) - Adjusted	**8**	**1,661**	**—**
Total Liabilities and Fund Balance	**$ 5,630**	**$ 1,661**	**$ 3,531**

* Abnormal balance in Other Liabilities is due to a duplicate Electronic Benefit Payment remittance in June 2015.

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

Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund † (0878)	United States Grazing Fees Fund † (0882)
$ 3	$ 296	$ 9,984	$ 207,459	$ —	$ —	$ —
—	—	—	—	—	—	—
—	—	—	11,643	—	—	—
—	—	8,739	924,126	—	—	—
210	—	122,437	66,745	184	—	—
—	—	262	33,901	—	—	—
—	—	3,101	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	110,860	1,884	—	—	—
—	—	41,080	127,972	—	—	—
—	—	(151,940)	(129,855)	—	—	—
—	—	—	—	—	—	—
$ 213	**$ 296**	**$ 144,523**	**$ 1,243,875**	**$ 184**	**$ —**	**$ —**
$ 38	$ —	$ 83,934	$ —	$ —	$ —	$ —
175	—	16,410	205,858	—	—	—
—	—	—	787	184	—	—
—	—	—	—	—	—	—
—	—	7,863	—	—	—	—
—	—	(179) *	34,637	—	—	—
213	**—**	**108,028**	**241,282**	**184**	**—**	**—**
(69)	296	2,419	1,002,593	—	—	—
(69)	**296**	**2,419**	**1,002,593**	**—**	**—**	**—**
69	—	34,076	—	—	—	—
—	**296**	**36,495**	**1,002,593**	**—**	**—**	**—**
$ 213	**$ 296**	**$ 144,523**	**$ 1,243,875**	**$ 184**	**$ —**	**$ —**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2015

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	$ —	$ 492,570
Deposits in Surplus Money Investment Fund	—	11,650
Amount on Deposit with U.S. Treasury	—	11,643
Receivables	—	933,207
Due From Other Funds	3,894	757,842
Due From Other Governments	—	12,461,672
Prepaid Expenses	—	132,164
Advances and Loans Receivable	—	—
Interfund Loans Receivable	—	—
Tangible Assets	—	113,882
Intangible Assets	—	169,052
Investment in Capital Assets	—	(282,933)
Other Assets	—	—
Total Assets	**$ 3,894**	**$ 14,800,749**
LIABILITIES		
Accounts Payable	$ 1,676	$ 4,957,475
Due To Other Funds	1,435	2,577,992
Due To Other Governments	783	6,057,346
Advance Collections	—	114,710
Advances From Other Funds	—	7,863
Other Liabilities	—	35,270
Total Liabilities	**3,894**	**13,750,656**
FUND BALANCE		
Unreserved-Undesignated	(106)	904,579
Total Fund Balance (Deficit) - Unadjusted	**(106)**	**904,579**
Adjustments to Fund Balance		
Deferred Payroll	106	145,514
Total Fund Balance (Deficit) - Adjusted	**—**	**1,050,093**
Total Liabilities and Fund Balance	**$ 3,894**	**$ 14,800,749**

(Concluded)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund (7502)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 1,257**	**$ —**
ADDITIONS			
Operating Income	3,346	—	—
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	396,858	752,533
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	**3,346**	**396,858**	**752,533**
DEDUCTIONS			
Operating Expenditures and Expenses	2,887	397,543	752,533
Transfers To Other Funds	459	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1,199)	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	**3,346**	**396,344**	**752,533**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ 1,771**	**$ —**

Federal Temporary High Risk Health Insurance Fund (8500)	Federal Trust Fund: Federal Trust Fund (0890)	Federal Trust Fund: Petroleum Violation Escrow Account (0853)	Health Care Support Fund (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	LIHP Fund (8502)
$ 4	**$ —**	**$ 9,177**	**$ —**	**$ 40**	**$ 87**	**$ 12,153**
—	—	27	—	—	—	731
—	77,131,605	—	—	—	—	—
—	—	—	—	—	—	—
365	5,765,678	—	874,207	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
365	**82,897,283**	**27**	**874,207**	**—**	**—**	**731**
259	74,259,231	2,172	874,207	—	—	12,884
—	8,628,600	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,452	—	—	—	—	—
259	**82,897,283**	**2,172**	**874,207**	**—**	**—**	**12,884**
$ 110	**$ —**	**$ 7,032**	**$ —**	**$ 40**	**$ 87**	**$ —**

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)	Safe Drinking Water State Revolving Fund Public Water System Fund (7500)
FUND BALANCE (DEFICIT), BEGINNING	**$ 11**	**$ 922**	**$ 1,369**
ADDITIONS			
Operating Income	1,024	42	13,970
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	897	—
Total Additions	**1,024**	**939**	**13,970**
DEDUCTIONS			
Operating Expenditures and Expenses	1,027	200	12,548
Transfers To Other Funds	—	—	2,791
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	**1,027**	**200**	**15,339**
FUND BALANCE (DEFICIT), ENDING	**$ 8**	**$ 1,661**	**$ —**

* Abnormal balance in Income From Investments is due to prior year interest revenue accrual being greater than current year interest revenue.

Small System Technical Assistance Account (0628)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)
$ —	**$ 296**	**$ 35,883**	**$ 1,082,837**	**$ —**	**$ —**	**$ —**
1,578	—	7,278	7,589,343	184	30,978	51
—	—	—	—	—	—	—
—	—	—	(87) *	—	—	—
—	—	567,500	3,853,090	—	—	—
—	—	(83)	(88,411)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,578	**—**	**574,695**	**11,353,935**	**184**	**30,978**	**51**
555	—	575,229	5,712,601	184	30,978	51
1,023	—	—	5,722,106	—	—	—
—	—	(1,146)	(528)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,578	**—**	**574,083**	**11,434,179**	**184**	**30,978**	**51**
$ —	**$ 296**	**$ 36,495**	**$ 1,002,593**	**$ —**	**$ —**	**$ —**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Water System Reliability Account (0626)	Total
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 1,144,036**
ADDITIONS		
Operating Income	7,898	7,656,450
Receipts From Federal Government	—	77,131,605
Income From Investments	—	(87)
Transfers From Other Funds	—	12,210,231
Prior Year Revenue Adjustments	—	(88,494)
Prior Year Surplus Adjustments	—	—
Other Additions	—	897
Total Additions	**7,898**	**96,910,602**
DEDUCTIONS		
Operating Expenditures and Expenses	7,444	82,642,533
Transfers To Other Funds	454	14,355,433
Adjustments to Prior Year Appropriation Expenditures	—	(2,873)
Prior Year Surplus Adjustments	—	—
Other Deductions	—	9,452
Total Deductions	**7,898**	**97,004,545**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ 1,050,093**

(Concluded)

Public Service Enterprise Funds

Nongovernmental Cost Funds
Public Service Enterprise Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 1	$ 73,720	$ 1	$ 1
Deposits in Surplus Money Investment Fund	3,329	1,077,656	27,680	24,699
Receivables	329	47,916	—	—
Due From Other Funds	125	3,092	261	18
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	459	—	—
Inventory	—	—	—	—
Investments	—	363,513	—	—
Advances and Loans Receivable	—	3,422,580	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	19	754	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	275,000	—	—
Provision for Unissued Authorized Securities	—	(275,000)	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	19,621	—	—
Total Assets	**$ 3,803**	**$ 5,009,311**	**$ 27,942**	**$ 24,718**
LIABILITIES				
Accounts Payable	$ 150	$ 165,092	$ 182	$ —
Benefits Payable	—	—	—	—
Due To Other Funds	1	69,922	433	—
Due To Other Governments	—	9,330	23	—
Accrued Interest Payable	—	48,181	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	905	—	—
Deposits	—	224,746	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	54,580	—	—
Bonds Payable	—	2,914,179	—	—
Other Liabilities	19	3,813	—	—
Total Liabilities	**170**	**3,490,748**	**638**	**—**
FUND BALANCE				
Unreserved-Undesignated	3,563	1,516,385	27,063	24,718
Total Fund Balance (Deficit) - Unadjusted	**3,563**	**1,516,385**	**27,063**	**24,718**
Adjustments to Fund Balance				
Deferred Payroll	70	2,178	241	—
Total Fund Balance (Deficit) - Adjusted	**3,633**	**1,518,563**	**27,304**	**24,718**
Total Liabilities and Fund Balance	**$ 3,803**	**$ 5,009,311**	**$ 27,942**	**$ 24,718**

* Abnormal balance in Other Assets is due to timing.

† Abnormal balance in Bonds Payable is due to the nature of the fund.

California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Department of Water Resources Electric Power Fund (3100)
$ —	$ 3,935	$ 9,573	$ 9,271	$ 26,111	$ 260	$ 303,350
497	192,033	93,803	306,120	—	9,939	1,363,821
2	128,743	7,985	2,863	923	—	109,606
17	18,237	3,381	249	—	7	1,326
—	131	15	—	1,383	—	—
—	—	—	—	—	—	—
—	5,160	—	—	—	—	—
—	—	771,346	69,078	—	—	922,710
—	19,669	42,940	—	—	—	—
—	—	—	—	—	—	—
—	732,005	2,756,084	—	2,829	—	—
—	117,327	10,387	—	—	—	—
—	—	—	—	(2,829)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	167,600	—	—	—	—	—
—	(167,600)	—	—	—	—	—
—	—	—	2,434,078	—	—	—
—	874,889	(470,704) *	141,831	—	—	3,764,165
$ 516	**$ 2,092,129**	**$ 3,224,810**	**$ 2,963,490**	**$ 28,417**	**$ 10,206**	**$ 6,464,978**
$ —	$ 18,465	$ 21,343	$ 10	$ 1,250	$ 3	$ 1,910
—	124	—	—	—	—	—
19	23,481	14,088	7,496	1,386	139	668
—	33	1	—	3,405	217	—
—	2,040	46	9,814	—	—	42,839
—	—	—	—	—	—	—
—	225,865	78,982	72,514	—	—	—
—	3	—	—	—	—	926,516
—	8,094	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	184,960	(1,295) †	2,560,901	—	—	5,486,756
—	11,244	—	—	—	—	6,289
19	**474,309**	**113,165**	**2,650,735**	**6,041**	**359**	**6,464,978**
490	1,599,718	3,108,330	312,755	22,376	9,847	(253)
490	**1,599,718**	**3,108,330**	**312,755**	**22,376**	**9,847**	**(253)**
7	18,102	3,315	—	—	—	253
497	**1,617,820**	**3,111,645**	**312,755**	**22,376**	**9,847**	**—**
$ 516	**$ 2,092,129**	**$ 3,224,810**	**$ 2,963,490**	**$ 28,417**	**$ 10,206**	**$ 6,464,978**

(Continued)

Nongovernmental Cost Funds
Public Service Enterprise Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)
ASSETS				
Cash in State Treasury and Agency Accounts	$ —	$ 2	$ 19	$ 2
Deposits in Surplus Money Investment Fund	9,550	50,011	156,337	174,317
Receivables	—	11,679	108	22
Due From Other Funds	6	1,287	850	297
Due From Other Governments	—	—	10,106	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	6,143	550	—	58,194
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	803	27	829
Intangible Assets	—	—	5	261
Investment in Capital Assets	—	(803)	(32)	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 15,699**	**$ 63,529**	**$ 167,420**	**$ 233,922**
LIABILITIES				
Accounts Payable	$ —	$ 36,224	$ 6,817	$ 168
Benefits Payable	—	—	—	—
Due To Other Funds	—	2,907	6,059	476
Due To Other Governments	—	—	44,681	—
Accrued Interest Payable	207	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	6
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	11,839	—	—	—
Other Liabilities	—	667	—	66,875
Total Liabilities	**12,046**	**39,798**	**57,557**	**67,525**
FUND BALANCE				
Unreserved-Undesignated	3,653	22,474	109,088	166,223
Total Fund Balance (Deficit) - Unadjusted	**3,653**	**22,474**	**109,088**	**166,223**
Adjustments to Fund Balance				
Deferred Payroll	—	1,257	775	174
Total Fund Balance (Deficit) - Adjusted	**3,653**	**23,731**	**109,863**	**166,397**
Total Liabilities and Fund Balance	**$ 15,699**	**$ 63,529**	**$ 167,420**	**$ 233,922**

Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Pooled Self-Insurance Fund (8062)	Riverside County Public Financing Authority Fund (0561)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)
$ 1	$ 40	$ —	$ 656	$ 1	$ 1	$ 1
5,850	35,957	5,753	27,467	956	4,811	11,162
—	19	—	8	—	—	—
4	116	4	19	1	3	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18,092	—	73,379	—	5,406	20,503	125,625
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	140	—	11	—	365
$ 23,947	**$ 36,132**	**$ 79,276**	**$ 28,150**	**$ 6,375**	**$ 25,318**	**$ 137,162**
$ —	$ 9	$ —	$ 1,517	$ —	$ —	$ —
—	—	—	—	—	—	—
—	47	—	1,337	—	—	—
—	—	—	—	—	—	—
280	—	921	—	83	111	537
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,484	—	73,223	—	6,220	24,133	129,074
1,165	—	23	—	3	—	26
21,929	**56**	**74,167**	**2,854**	**6,306**	**24,244**	**129,637**
2,018	36,042	5,109	25,296	69	1,074	7,525
2,018	**36,042**	**5,109**	**25,296**	**69**	**1,074**	**7,525**
—	34	—	—	—	—	—
2,018	**36,076**	**5,109**	**25,296**	**69**	**1,074**	**7,525**
$ 23,947	**$ 36,132**	**$ 79,276**	**$ 28,150**	**$ 6,375**	**$ 25,318**	**$ 137,162**

(Continued)

Nongovernmental Cost Funds
Public Service Enterprise Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	State Coastal Conservancy Fund (0565)	State Compensation Insurance Fund (0512)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 12,346	$ 52,401	$ 11,792	$ 28
Deposits in Surplus Money Investment Fund	—	68,921	280,689	231,234
Receivables	2	473,026	510,582	214
Due From Other Funds	517	32,867	5,403	82
Due From Other Governments	2	55,600	—	—
Prepaid Expenses	24	—	5,378	—
Inventory	—	—	9,941	—
Investments	—	19,100,031	939,679	342,442
Advances and Loans Receivable	—	—	—	9,318
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	257,168	129,580	2,774,656
Intangible Assets	—	2,349	5	126
Investment in Capital Assets	—	—	—	(2,774,781)
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	—	—	12,380	—
Total Assets	**$ 12,891**	**$ 20,042,363**	**$ 1,905,429**	**$ 583,319**
LIABILITIES				
Accounts Payable	$ 178	$ 468,979	$ 1,406,028	$ 6,292
Benefits Payable	—	717,769	—	—
Due To Other Funds	62	—	364,993	9,639
Due To Other Governments	109	14,080	—	—
Accrued Interest Payable	—	—	—	30,522
Dividends Payable	—	69,007	—	—
Advance Collections	—	136,610	2,923	—
Deposits	—	150,619	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	12,021,774	131,485	—
Total Liabilities	**349**	**13,578,838**	**1,905,429**	**46,453**
FUND BALANCE				
Unreserved-Undesignated	12,032	6,430,658	(5,064)	536,866
Total Fund Balance (Deficit) - Unadjusted	**12,032**	**6,430,658**	**(5,064)**	**536,866**
Adjustments to Fund Balance				
Deferred Payroll	510	32,867	5,064	—
Total Fund Balance (Deficit) - Adjusted	**12,542**	**6,463,525**	**—**	**536,866**
Total Liabilities and Fund Balance	**$ 12,891**	**$ 20,042,363**	**$ 1,905,429**	**$ 583,319**

Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	**Total**
$ 16,325	$ 4,056	$ 26,014	$ 43,265	$ 1	$ 24,713	$ 617,887
—	—	2,790,168	—	11,741	101,918	7,066,419
377	—	244,009	10,411	—	4,276	1,553,100
—	35	62,195	599	8	2,325	133,340
—	—	—	—	—	—	67,237
—	—	—	—	—	387	6,248
—	—	—	—	—	—	15,101
—	—	—	—	—	1,327	22,510,126
—	—	5,223	—	—	814,619	4,622,241
—	—	—	—	—	—	—
—	—	7,780	—	—	735	6,663,269
—	—	113,347	—	—	—	243,807
—	—	(121,127)	—	—	—	(2,899,572)
—	—	—	—	—	—	—
—	—	—	—	—	428,610	428,610
—	—	—	—	—	1,140,255	1,582,855
—	—	—	—	—	(1,568,865)	(2,011,465)
—	—	—	—	—	—	2,434,078
—	—	—	—	—	3,984	4,346,682
$ 16,702	**$ 4,091**	**$ 3,127,609**	**$ 54,275**	**$ 11,750**	**$ 954,284**	**$ 47,379,963**
$ —	$ 51	$ —	$ 135	$ —	$ 14,188	$ 2,148,991
—	—	—	—	—	5,435	723,328
658	311	3,872	1,845	8	257	510,104
—	37	—	—	—	—	71,916
—	—	—	—	—	2,601	138,182
—	—	—	—	—	—	69,007
—	—	—	—	—	—	517,805
—	—	—	—	—	7,061	1,308,945
—	—	—	—	—	—	8,094
—	—	—	—	—	—	—
—	—	—	—	—	—	54,580
—	—	—	—	—	824,888	12,235,362
—	6	17,157	—	—	237	12,260,783
658	**405**	**21,029**	**1,980**	**8**	**854,667**	**30,047,097**
16,044	3,651	3,094,774	51,919	11,742	98,743	17,254,928
16,044	**3,651**	**3,094,774**	**51,919**	**11,742**	**98,743**	**17,254,928**
—	35	11,806	376	—	874	77,938
16,044	**3,686**	**3,106,580**	**52,295**	**11,742**	**99,617**	**17,332,866**
$ 16,702	**$ 4,091**	**$ 3,127,609**	**$ 54,275**	**$ 11,750**	**$ 954,284**	**$ 47,379,963**

(Concluded)

Nongovernmental Cost Funds
Public Service Enterprise Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,655**	**$ 1,483,128**	**$ 28,983**	**$ 24,655**
ADDITIONS				
Operating Income	1,068	82,149	1,303	63
Receipts From Federal Government	—	—	—	—
Income From Investments	—	216,382	—	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	(51,561)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	18,142	—
Total Additions	**1,068**	**246,970**	**19,445**	**63**
DEDUCTIONS				
Operating Expenditures and Expenses	(35)	121,143	21,124	—
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	125	432	—	—
Interest on Bonded Debt	—	89,960	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**90**	**211,535**	**21,124**	**—**
FUND BALANCE (DEFICIT), ENDING	**$ 3,633**	**$ 1,518,563**	**$ 27,304**	**$ 24,718**

* Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the General Fund.

California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Department of Water Resources Electric Power Fund (3100)
$ 453	**$ 1,312,425**	**$ 2,656,516**	**$ 334,582**	**$ 10,648**	**$ 10,119**	**$ —**
235	755,949	855,753	243,824	—	170	971,817
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	20,833	24,317	10,563	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	972	140	—	2,269	2,032	—
235	**777,754**	**880,210**	**254,387**	**2,269**	**2,202**	**971,817**
191	350,706	236,417	230,806	(10,849) *	139	971,817
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,912	2,643	32,723	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	111,741	186,021	12,685	—	2,335	—
—	—	—	—	1,390	—	—
191	**472,359**	**425,081**	**276,214**	**(9,459)**	**2,474**	**971,817**
$ 497	**$ 1,617,820**	**$ 3,111,645**	**$ 312,755**	**$ 22,376**	**$ 9,847**	**$ —**

(Continued)

Nongovernmental Cost Funds
Public Service Enterprise Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)
FUND BALANCE (DEFICIT), BEGINNING	**$ 4,876**	**$ 25,693**	**$ 46,509**	**$ 161,378**
ADDITIONS				
Operating Income	589	69,711	36,228	11,483
Receipts From Federal Government	—	—	—	—
Income From Investments	—	112	—	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	2,278	—	—
Prior Year Surplus Adjustments	—	—	4	—
Other Additions	—	—	67,943	—
Total Additions	**589**	**72,101**	**104,175**	**11,483**
DEDUCTIONS				
Operating Expenditures and Expenses	1,040	83,293	24,542	6,464
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	14,300	—
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	772	(9,230)	(566)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	2,545	—
Total Deductions	**1,812**	**74,063**	**40,821**	**6,464**
FUND BALANCE (DEFICIT), ENDING	**$ 3,653**	**$ 23,731**	**$ 109,863**	**$ 166,397**

Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Pooled Self-Insurance Fund (8062)	Riverside County Public Financing Authority Fund (0561)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)
$ 8,662	**$ 34,311**	**$ 5,901**	**$ 24,559**	**$ 98**	**$ 1,130**	**$ 20,109**
431	2,221	3,425	5,473	323	1,449	6,109
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,251	—	—	—	—	—
431	**3,472**	**3,425**	**5,473**	**323**	**1,449**	**6,109**
7,075	557	4,217	4,736	352	1,505	7,997
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	10,696
—	—	—	—	—	—	—
—	1,150	—	—	—	—	—
7,075	**1,707**	**4,217**	**4,736**	**352**	**1,505**	**18,693**
$ 2,018	**$ 36,076**	**$ 5,109**	**$ 25,296**	**$ 69**	**$ 1,074**	**$ 7,525**

(Continued)

Nongovernmental Cost Funds
Public Service Enterprise Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	State Coastal Conservancy Fund (0565)	State Compensation Insurance Fund (0512)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, 0583)
FUND BALANCE (DEFICIT), BEGINNING	**$ 11,859**	**$ 6,498,474**	**$ —**	**$ 381,825**
ADDITIONS				
Operating Income	1,256	1,733,999	5,521,087	952
Receipts From Federal Government	—	—	—	—
Income From Investments	—	740,109	—	2,280
Transfers From Other Funds	—	—	—	281,978
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	(90,567)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	987,668
Total Additions	**1,256**	**2,383,541**	**5,521,087**	**1,272,878**
DEDUCTIONS				
Operating Expenditures and Expenses	573	2,418,490	4,151,889	177,732
Workers' Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers To Other Funds	—	—	1,369,198	20,108
Interest on Bonded Debt	—	—	—	213,866
Redemptions of Bonds and Notes	—	—	—	706,131
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**573**	**2,418,490**	**5,521,087**	**1,117,837**
FUND BALANCE (DEFICIT), ENDING	**$ 12,542**	**$ 6,463,525**	**$ —**	**$ 536,866**

* Beginning fund balance is restated due to fund reclassifications.

Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers' Fund Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	**Total**
$ 22,168	**$ 2,573**	**$ 2,999,874**	**$ 47,114**	**$ 13,742**	**$ 113,234**	**$ 16,288,253** *
25,768	1,996	5,762,352	43,820	30	51,707	16,192,740
—	—	—	—	—	—	—
—	—	6,880	—	—	—	965,763
—	—	—	—	—	2,030	339,721
—	—	—	—	—	—	—
—	—	(36,883)	—	—	76	(176,657)
—	—	—	—	—	—	4
—	—	—	—	—	—	1,080,417
25,768	**1,996**	**5,732,349**	**43,820**	**30**	**53,813**	**18,401,988**
31,892	883	5,627,612	38,639	—	52,848	14,563,795
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,030	—	1,451,471
—	—	—	—	—	—	303,826
—	—	—	—	—	—	706,131
—	—	(1,969)	—	—	—	(297)
—	—	—	—	—	14,582	327,364
—	—	—	—	—	—	5,085
31,892	**883**	**5,625,643**	**38,639**	**2,030**	**67,430**	**17,357,375**
$ 16,044	**$ 3,686**	**$ 3,106,580**	**$ 52,295**	**$ 11,742**	**$ 99,617**	**$ 17,332,866**

(Concluded)

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Working Capital and Revolving Funds

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	California Health and Human Services Automation Fund (9745)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 284,521	$ —	$ —	$ 28,340
Deposits in Surplus Money Investment Fund	—	5,155	94	—
Receivables	28	—	—	11
Due From Other Funds	28,791	4	—	159,255
Due From Other Governments	—	—	—	—
Prepaid Expenses	16,751	—	—	244
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	1,783,046	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 2,113,137**	**$ 5,159**	**$ 94**	**$ 187,850**
LIABILITIES				
Accounts Payable	$ 7,754	$ —	$ —	$ 98,078
Due To Other Funds	3,303	—	—	87,680
Due To Other Governments	—	—	—	280
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	2,104,717	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	74	—	—	—
Total Liabilities	**2,115,848**	**—**	**—**	**186,038**
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	(2,908)	5,159	94	—
Total Fund Balance (Deficit) - Unadjusted	**(2,908)**	**5,159**	**94**	**—**
Adjustments to Fund Balance				
Deferred Payroll	197	—	—	1,812
Total Fund Balance (Deficit) - Adjusted	**(2,711)**	**5,159**	**94**	**1,812**
Total Liabilities and Fund Balance	**$ 2,113,137**	**$ 5,159**	**$ 94**	**$ 187,850**

California State Park Enterprise Fund (8072)	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund (9747)	Central Service Cost Recovery Fund (9740)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)
$ —	$ 4,074	$ 1	$ 12,031	$ —	$ 1,931	$ 1
—	—	32,524	—	—	301,042	2,887
—	—	—	—	—	—	—
8	16	4,506	—	32,142	275	353
—	—	—	78	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	6,257
—	—	—	—	—	—	—
—	—	—	—	—	—	(6,258)
—	—	—	—	—	—	—
$ 8	**$ 4,090**	**$ 37,031**	**$ 12,109**	**$ 32,142**	**$ 303,248**	**$ 3,240**
$ 1,827	$ 890	$ 682	$ 5,750	$ 2,133	$ 44,057	$ 16
253	16	10,115	—	30,009	64	—
—	—	16	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2,087	—
2,080	**906**	**10,813**	**5,750**	**32,142**	**46,208**	**16**
—	—	—	—	—	—	—
(2,080)	3,168	22,075	6,359	—	257,040	3,224
(2,080)	**3,168**	**22,075**	**6,359**	**—**	**257,040**	**3,224**
8	16	4,143	—	—	—	—
(2,072)	**3,184**	**26,218**	**6,359**	**—**	**257,040**	**3,224**
$ 8	**$ 4,090**	**$ 37,031**	**$ 12,109**	**$ 32,142**	**$ 303,248**	**$ 3,240**

(Continued)

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FI$Cal Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 138	$ 1	$ 46,438	$ 74
Deposits in Surplus Money Investment Fund	410	16,464	—	—
Receivables	10	—	6	—
Due From Other Funds	15	789	7,645	221
Due From Other Governments	566	—	—	—
Prepaid Expenses	—	—	91	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	1,212	—	737	—
Intangible Assets	—	—	135,341	—
Investment in Capital Assets	—	—	(136,077)	—
Other Assets	—	—	—	—
Total Assets	**$ 2,351**	**$ 17,254**	**$ 54,181**	**$ 295**
LIABILITIES				
Accounts Payable	$ 94	$ —	$ 20,897	$ 46
Due To Other Funds	629	886	8,169	174
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	45	—	—	—
Total Liabilities	**768**	**886**	**29,066**	**220**
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	1,573	16,368	23,565	75
Total Fund Balance (Deficit) - Unadjusted	**1,573**	**16,368**	**23,565**	**75**
Adjustments to Fund Balance				
Deferred Payroll	10	—	1,550	—
Total Fund Balance (Deficit) - Adjusted	**1,583**	**16,368**	**25,115**	**75**
Total Liabilities and Fund Balance	**$ 2,351**	**$ 17,254**	**$ 54,181**	**$ 295**

Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)	Office of Systems Integration Fund (9732)	Old Age and Survivors' Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund (Continued on next page) Inmate and Ward Construction Revolving Account (0682)
$ 2	$ 1	$ 12,378	$ 1,496	$ 3,868	$ —	$ 114,865
33,338	16,096	—	—	—	6,695	—
—	442	28	—	—	—	—
21,321	23,829	10,328	12,736	—	5	—
—	30	11,501	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 54,661	**$ 40,398**	**$ 34,235**	**$ 14,232**	**$ 3,868**	**$ 6,700**	**$ 114,865**
$ 1,297	$ 7,896	$ 30,991	$ —	$ —	$ —	$ 10,228
—	166	105	14,232	3,868	—	6,871
—	132	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,297	**8,194**	**31,096**	**14,232**	**3,868**	**—**	**17,099**
—	—	—	—	—	—	—
53,364	22,735	3,077	—	—	6,700	97,766
53,364	**22,735**	**3,077**	**—**	**—**	**6,700**	**97,766**
—	9,469	62	—	—	—	—
53,364	**32,204**	**3,139**	**—**	**—**	**6,700**	**97,766**
$ 54,661	**$ 40,398**	**$ 34,235**	**$ 14,232**	**$ 3,868**	**$ 6,700**	**$ 114,865**

(Continued)

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Prison Industries Revolving Fund (Continued from previous page)	Public Buildings Construction Fund		
	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	Public School District Organization Revolving Fund (0661)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 3,013	$ 481	$ 18	$ 402
Deposits in Surplus Money Investment Fund	95,516	1,689,427	1,389,191	—
Receivables	1,479	42	—	—
Due From Other Funds	12,052	1,244	1,061	—
Due From Other Governments	196	—	—	—
Prepaid Expenses	500	—	—	—
Inventory	39,924	—	—	—
Investments	—	1,736,180	45,790	—
Advances and Loans Receivable	—	7,458,999	170,087	—
Tangible Assets	45,928	241,417	931,151	—
Intangible Assets	114	—	—	—
Investment in Capital Assets	—	—	—	—
Other Assets	6,713	4,981	—	—
Total Assets	**$ 205,435**	**$ 11,132,771**	**$ 2,537,298**	**$ 402**
LIABILITIES				
Accounts Payable	$ 9,741	$ 17,133	$ 60,412	$ —
Due To Other Funds	1,179	11,868	5,400	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	93,435	29,673	—
Advance Collections	1,565	5,769	—	—
Deposits	—	1,736,550	45,790	—
PMIA Loans Payable	—	383,448	50,406	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	8,564,419	2,499,059	—
Other Liabilities	120,549	24,758	203	—
Total Liabilities	**133,034**	**10,837,380**	**2,690,943**	**—**
FUND BALANCE				
Contributed Capital	110,722	—	—	—
Unreserved-Undesignated	(42,506)	295,344	(153,645)	402
Total Fund Balance (Deficit) - Unadjusted	**68,216**	**295,344**	**(153,645)**	**402**
Adjustments to Fund Balance				
Deferred Payroll	4,185	47	—	—
Total Fund Balance (Deficit) - Adjusted	**72,401**	**295,391**	**(153,645)**	**402**
Total Liabilities and Fund Balance	**$ 205,435**	**$ 11,132,771**	**$ 2,537,298**	**$ 402**

* This fund was previously classified as a Public Service Enterprise Fund.

Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Safe Drinking Water State Revolving Fund * (0629)	Service Revolving Fund (0666)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 (9734)
$ —	$ —	$ 68,104	$ 110,177	$ 1,495,234	$ 458	$ —
1,375	769	262,449	—	—	—	—
—	—	133	654	—	—	—
1	1	1,919	89,435	591,192	25	59
—	—	52,510	1,005	—	—	—
—	—	—	1,008	—	—	—
—	—	—	6,869	—	—	—
—	—	—	—	—	—	—
—	—	1,279	—	—	—	—
—	—	—	42,877	—	—	—
—	—	—	1,938	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 1,376	**$ 770**	**$ 386,394**	**$ 253,963**	**$ 2,086,426**	**$ 483**	**$ 59**
$ —	$ —	$ —	$ 32,686	$ 87,267	$ —	$ 7
—	—	—	16,483	1,999,159	28	52
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	72,928	—	—	—
—	—	—	685	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	105	—	—	—
—	—	—	—	—	—	—
—	—	—	16	—	—	—
—	**—**	**—**	**122,903**	**2,086,426**	**28**	**59**
—	—	—	—	—	—	—
1,376	770	386,394	111,520	—	430	(47)
1,376	**770**	**386,394**	**111,520**	**—**	**430**	**(47)**
—	—	—	19,540	—	25	47
1,376	**770**	**386,394**	**131,060**	**—**	**455**	**—**
$ 1,376	**$ 770**	**$ 386,394**	**$ 253,963**	**$ 2,086,426**	**$ 483**	**$ 59**

(Continued)

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Balance Sheet

June 30, 2015
(Amounts in thousands)

	Charter School Facilities Account of 2006 (9735)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
ASSETS				
Cash in State Treasury and Agency Accounts	$ —	$ 1	$ 2	$ 1
Deposits in Surplus Money Investment Fund	—	63,793	221,883	21,561
Receivables	—	—	—	—
Due From Other Funds	22	45	1,240	426
Due From Other Governments	—	—	295,138	3,965
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	641,777	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	(641,777)	—	—
Other Assets	—	—	—	—
Total Assets	**$ 22**	**$ 63,839**	**$ 518,263**	**$ 25,953**
LIABILITIES				
Accounts Payable	$ 22	$ 3,423	$ 812	$ 342
Due To Other Funds	—	50	163	904
Due To Other Governments	—	235	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	1	1
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	44,897	—
Other Liabilities	—	—	—	—
Total Liabilities	**22**	**3,708**	**45,873**	**1,247**
FUND BALANCE				
Contributed Capital	—	—	—	—
Unreserved-Undesignated	—	60,131	472,381	24,295
Total Fund Balance (Deficit) - Unadjusted	**—**	**60,131**	**472,381**	**24,295**
Adjustments to Fund Balance				
Deferred Payroll	—	—	9	411
Total Fund Balance (Deficit) - Adjusted	**—**	**60,131**	**472,390**	**24,706**
Total Liabilities and Fund Balance	**$ 22**	**$ 63,839**	**$ 518,263**	**$ 25,953**

State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	**Total**
$ 763	$ 34,419,952	$ 2,609	$ —	$ 2,519	$ —	$ 36,613,894
53,314	—	53,702	678	16,219	—	4,284,582
11,121	—	3,642	—	7,644	—	25,240
1,149	44,692	54,589	151,951	75,201	28,987	1,357,530
—	—	787	—	—	—	365,776
—	—	322	—	847	—	19,763
—	—	30,992	—	904	—	78,689
—	—	—	—	—	—	1,781,970
—	—	—	—	9,347	—	7,639,712
—	—	74,572	—	33,845	—	3,802,819
—	—	7,392	—	2,394	—	147,179
—	—	—	—	(36,239)	—	(820,351)
—	—	—	—	—	—	11,694
$ 66,347	**$ 34,464,644**	**$ 228,607**	**$ 152,629**	**$ 112,681**	**$ 28,987**	**$ 55,308,497**
$ 3,539	$ —	$ 27,668	$ 108,087	$ 17,508	$ —	$ 601,283
3,664	24,290	5,583	165	2	28,987	2,264,517
8,826	—	6	43,698	17	—	53,210
—	—	—	—	—	—	123,108
236	—	1,540	—	60	—	82,100
—	34,440,354	—	—	—	—	38,328,096
—	—	—	—	—	—	433,854
—	—	—	—	94,517	—	94,517
—	—	23,289	—	—	—	23,394
—	—	—	—	—	—	11,108,375
—	—	—	—	577	—	148,309
16,265	**34,464,644**	**58,086**	**151,950**	**112,681**	**28,987**	**53,260,763**
—	—	—	—	—	—	110,722
49,034	—	158,785	679	—	—	1,882,697
49,034	**—**	**158,785**	**679**	**—**	**—**	**1,993,419**
1,048	—	11,736	—	—	—	54,315
50,082	**—**	**170,521**	**679**	**—**	**—**	**2,047,734**
$ 66,347	**$ 34,464,644**	**$ 228,607**	**$ 152,629**	**$ 112,681**	**$ 28,987**	**$ 55,308,497**

(Concluded)

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	California Health and Human Services Automation Fund (9745)
FUND BALANCE (DEFICIT), BEGINNING	**$ (4,119)**	**$ 4,056**	**$ 99**	**$ 1,533**
ADDITIONS				
Operating Income	—	1,103	—	369,409
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	2,143	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**2,143**	**1,103**	**—**	**369,409**
DEDUCTIONS				
Operating Expenditures and Expenses	735	—	5	369,130
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**735**	**—**	**5**	**369,130**
FUND BALANCE (DEFICIT), ENDING	**$ (2,711)**	**$ 5,159**	**$ 94**	**$ 1,812**

* Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the Greenhouse Gas Reduction Fund.

† Abnormal balance in Operating Expenditures and Expenses is due to reimbursements at a set rate exceeding actual expenditures.

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

California State Park Enterprise Fund (8072)	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund (9747)	Central Service Cost Recovery Fund (9740)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund ^ (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)
$ (3,985)	**$ —**	**$ 33,198**	**$ 6,428**	**$ —**	**$ 176,737**	**$ 3,833**
—	5	181	—	—	140,358	224
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,848	—	—	2,000	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	8,731	—	—	—
3,848	**5**	**181**	**10,731**	**—**	**140,358**	**224**
1,935	(4,919) *	(2,521) †	—	—	60,055	833
—	—	9,739	—	—	—	—
—	—	(57)	—	—	—	—
—	—	—	—	—	—	—
—	1,740	—	10,800	—	—	—
1,935	**(3,179)**	**7,161**	**10,800**	**—**	**60,055**	**833**
$ (2,072)	**$ 3,184**	**$ 26,218**	**$ 6,359**	**$ —**	**$ 257,040**	**$ 3,224**

(Continued)

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FI$Cal Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,472**	**$ 13,030**	**$ 4,243**	**$ 75**
ADDITIONS				
Operating Income	3,819	501	—	5,212
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	9,660	—
Other Additions	—	4,748	—	—
Total Additions	**3,819**	**5,249**	**9,660**	**5,212**
DEDUCTIONS				
Operating Expenditures and Expenses	4,708	209	(11,212) *	5,212
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	1,702	—	—
Total Deductions	**4,708**	**1,911**	**(11,212)**	**5,212**
FUND BALANCE (DEFICIT), ENDING	**$ 1,583**	**$ 16,368**	**$ 25,115**	**$ 75**

* Abnormal balance in Operating Expenditures and Expenses is due to liquidation of prior year accruals and Less Funding transfer.

† Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the General Fund and the Trial Court Trust Fund.

^ Abnormal balances in Operating Income and Operating Expenditures and Expenses are due to prior year accruals that did not materialize as a result of the fund being closed to Fund 9745.

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

Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)	Office of Systems Integration Fund (9732)	Old Age and Survivors' Insurance Revolving Fund § (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund (Continued on next page) Inmate and Ward Construction Revolving Account (0682)
$ 51,465	**$ 48,684**	**$ —**	**$ —**	**$ —**	**$ 6,683**	**$ 70,263**
103	176,629	159,388	(46,702) ^	—	17	—
—	109	—	—	—	—	—
—	—	—	—	—	—	—
21,301	—	3,000	—	—	—	72,957
—	506	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
21,404	**177,244**	**162,388**	**(46,702)**	**—**	**17**	**72,957**
(1,791) †	201,056	159,249	(46,702) ^	—	—	45,454
21,296	—	—	—	—	—	—
—	(7,332)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19,505	**193,724**	**159,249**	**(46,702)**	**—**	**—**	**45,454**
$ 53,364	**$ 32,204**	**$ 3,139**	**$ —**	**$ —**	**$ 6,700**	**$ 97,766**

(Continued)

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Prison Industries Revolving Fund (Continued from previous page)	Public Buildings Construction Fund		
	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	Public School District Organization Revolving Fund (0661)
FUND BALANCE (DEFICIT), BEGINNING	**$ 90,270**	**$ 404,523**	**$ (5,092)**	**$ 402**
ADDITIONS				
Operating Income	207,291	473,269	10,142	—
Income From Investments	210	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	9,601	—
Prior Year Revenue Adjustments	—	(132,385)	3,216	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	(15,717) *	(7,712) *	—
Total Additions	**207,501**	**325,167**	**15,247**	**—**
DEDUCTIONS				
Operating Expenditures and Expenses	192,332	425,103	31,184	—
Transfers To Other Funds	—	9,196	—	—
Adjustments to Prior Year Appropriation Expenditures	86	—	120,791	—
Prior Year Surplus Adjustments	32,952	—	11,825	—
Other Deductions	—	—	—	—
Total Deductions	**225,370**	**434,299**	**163,800**	**—**
FUND BALANCE (DEFICIT), ENDING	**$ 72,401**	**$ 295,391**	**$ (153,645)**	**$ 402**

* Abnormal balance in Other Additions is mainly due to year-end adjustments.

† This fund was previously classified as a Public Service Enterprise Fund.

^ Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

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

Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Safe Drinking Water State Revolving Fund † (0629)	Service Revolving Fund (0666)	State Payroll Revolving Fund § (0675)	State School Building Aid Fund (0739)	Charter School Facilities Account of 2004 § (9734)
$ 1,373	**$ 768**	**$ 284,930**	**$ 89,285**	**$ —**	**$ 9,796**	**$ —**
—	2	224,755	630,050	—	100	—
3	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	23,923	—	76	—
—	—	—	—	—	—	—
—	—	83,451	—	—	35	—
3	**2**	**308,206**	**653,973**	**—**	**211**	**—**
—	—	(10,923) ^	612,408	—	340	—
—	—	—	4,186	—	9,212	—
—	—	—	(4,396)	—	—	—
—	—	1,421	—	—	—	—
—	—	216,244	—	—	—	—
—	**—**	**206,742**	**612,198**	**—**	**9,552**	**—**
$ 1,376	**$ 770**	**$ 386,394**	**$ 131,060**	**$ —**	**$ 455**	**$ —**

(Continued)

Nongovernmental Cost Funds
Working Capital and Revolving Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Charter School Facilities Account of 2006 (9735)	Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 60,000**	**$ 478,571**	**$ 25,966**
ADDITIONS				
Operating Income	—	162	186,992	7,115
Income From Investments	—	—	1,339	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	174	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	144	—	—	—
Other Additions	—	—	204,008	—
Total Additions	**144**	**162**	**392,513**	**7,115**
DEDUCTIONS				
Operating Expenditures and Expenses	144	31	2,771	8,375
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	395,923	—
Total Deductions	**144**	**31**	**398,694**	**8,375**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ 60,131**	**$ 472,390**	**$ 24,706**

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

† Beginning fund balance is restated due to fund reclassifications.

State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)	Water Resources Revolving Fund (0691)	Welfare Advance Fund * (0696)	**Total**
$ 51,971	**$ —**	**$ 172,093**	**$ 249**	**$ —**	**$ —**	**$ 2,079,800** †
28,789	82,523	343,155	430	—	—	3,005,022
—	—	129	—	—	—	1,790
—	—	—	—	—	—	—
—	—	—	—	—	—	112,881
—	—	2,564	—	—	—	(99,957)
—	—	—	—	3	—	9,807
61	—	—	—	—	—	277,605
28,850	**82,523**	**345,848**	**430**	**3**	**—**	**3,307,148**
30,565	100,220	341,626	—	3	—	2,515,615
174	—	—	—	—	—	53,803
—	(17,697)	5,794	—	—	—	97,189
—	—	—	—	—	—	46,198
—	—	—	—	—	—	626,409
30,739	**82,523**	**347,420**	**—**	**3**	**—**	**3,339,214**
$ 50,082	**$ —**	**$ 170,521**	**$ 679**	**$ —**	**$ —**	**$ 2,047,734**

(Concluded)

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Retirement Funds

Nongovernmental Cost Funds
Retirement Funds
Balance Sheet

June 30, 2015
(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	$ 261	$ 1	$ 2
Deposits in Surplus Money Investment Fund	30	1,917	8,302
Receivables	—	2,220	7,236
Due From Other Funds	3	312	150
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	37,817	1,114,912
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	**$ 294**	**$ 42,267**	**$ 1,130,602**
LIABILITIES			
Accounts Payable	$ 65	$ 218	$ 45,603
Due To Other Funds	38	131	458
Due To Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	57	(13)
Total Liabilities	**103**	**406**	**46,048**
FUND BALANCE			
Reserved for Employees' Pension Benefits	188	41,789	1,084,474
Total Fund Balance (Deficit) - Unadjusted	**188**	**41,789**	**1,084,474**
Adjustments to Fund Balance			
Deferred Payroll	3	72	80
Total Fund Balance (Deficit) - Adjusted	**191**	**41,861**	**1,084,554**
Total Liabilities and Fund Balance	**$ 294**	**$ 42,267**	**$ 1,130,602**

* Abnormal balance in Other Liabilities is due to timing.

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	**Total**
$ —	$ 711,769	$ —	$ 1	$ 716	$ 359,274	$ 1,072,024
757	1,637,846	10,524	601	—	148,015	1,807,992
141	16,501,025	299	1	1,241	14,872,983	31,385,146
52	45,416	—	21	—	10,000	55,954
—	51	—	—	—	3,430	3,481
—	852	—	—	—	194	1,046
124,962	322,548,287	—	—	—	211,794,695	535,620,673
—	351,367	—	—	—	211,584	562,951
—	354,723	—	—	—	14,389	369,112
—	—	—	—	—	—	—
—	9	—	—	—	—	9
$ 125,912	**$ 342,151,345**	**$ 10,823**	**$ 624**	**$ 1,957**	**$ 227,414,564**	**$ 570,878,388**
$ 4,117	$ 39,186,318	$ 10,821	$ —	$ 625	$ 15,923,651	$ 55,171,418
72	603,064	2	22	1,332	105	605,224
—	—	—	—	—	1,184	1,184
—	—	—	—	—	—	—
—	427	—	—	—	—	427
20	(1,088) *	—	1	—	19,494,141	19,493,118
4,209	**39,788,721**	**10,823**	**23**	**1,957**	**35,419,081**	**75,271,371**
121,677	302,342,475	—	581	—	191,986,917	495,578,101
121,677	**302,342,475**	**—**	**581**	**—**	**191,986,917**	**495,578,101**
26	20,149	—	20	—	8,566	28,916
121,703	**302,362,624**	**—**	**601**	**—**	**191,995,483**	**495,607,017**
$ 125,912	**$ 342,151,345**	**$ 10,823**	**$ 624**	**$ 1,957**	**$ 227,414,564**	**$ 570,878,388**

(Concluded)

Nongovernmental Cost Funds
Retirement Funds
Statement of Operations

Year Ended June 30, 2015
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), BEGINNING	**$ 322**	**$ 57,780**	**$ 1,014,204**
ADDITIONS			
Employers' Contributions	—	5,717	65,629
Income From Investments	—	91	(1,802) *
Members' Contributions	—	3,877	22,242
Transfers From Other Funds	—	177,391	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	488	—	—
Total Additions	**488**	**187,076**	**86,069**
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	619	1,127	1,679
Members' Contributions Refunded	—	134	16
Retirement Benefits Paid	—	201,734	14,024
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	**619**	**202,995**	**15,719**
FUND BALANCE (DEFICIT), ENDING	**$ 191**	**$ 41,861**	**$ 1,084,554**

* Abnormal balance in Income From Investments is caused by unfavorable investments returns.

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

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund † (0849)	Teachers' Health Benefits Fund (8001)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	**Total**
$ 130,572	**$ 302,296,733**	**$ —**	**$ 1,032**	**$ —**	**$ 190,513,836**	**$ 494,014,479**
591	9,488,274	—	30,527	7,383	4,163,123	13,761,244
(31)	8,211,351	—	1	—	7,911,904	16,121,514
105	3,724,310	—	—	—	2,509,712	6,260,246
—	—	—	—	—	—	177,391
25	(855,924)	—	—	—	(50,835)	(906,734)
—	—	—	—	—	—	—
—	1,448,865	—	—	—	3,939	1,453,292
690	**22,016,876**	**—**	**30,528**	**7,383**	**14,537,843**	**36,866,953**
—	—	—	—	—	—	—
473	2,786,670	—	30,959	12	504,345	3,325,884
1,693	240,623	—	—	—	87,692	330,158
7,393	18,922,292	—	—	7,371	12,469,540	31,622,354
—	—	—	—	—	—	—
—	(10)	—	—	—	(5,381)	(5,391)
—	—	—	—	—	—	—
—	1,410	—	—	—	—	1,410
9,559	**21,950,985**	**—**	**30,959**	**7,383**	**13,056,196**	**35,274,415**
$ 121,703	**$ 302,362,624**	**$ —**	**$ 601**	**$ —**	**$ 191,995,483**	**$ 495,607,017**

(Concluded)

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Trust and Agency Funds – Other

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	ALS/Lou Gehrig's Disease Research Fund (8053)	American Red Cross, California Chapters Fund (8084)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 2,190	$ 23	$ 66	$ 372
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	1,119	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 3,309**	**$ 23**	**$ 66**	**$ 372**
LIABILITIES				
Accounts Payable	$ —	$ —	$ —	$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	3,309	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	23	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**3,309**	**23**	**—**	**—**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	—	66	372
Total Fund Balance (Deficit) - Unadjusted	**—**	**—**	**66**	**372**
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	**—**	**—**	**66**	**372**
Total Liabilities and Fund Balance	**$ 3,309**	**$ 23**	**$ 66**	**$ 372**

Annuitants' Health Care Coverage Fund (0833)	Arts Council Fund (8064)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Animal Health and Food Safety Laboratory and Center for Equine Health Account (0881)
$ —	$ —	$ 1,610	$ 1	$ 1,723	$ 1,776	$ 443
35,089	2	—	530	—	—	—
34	—	—	—	35	—	—
444	—	—	33	161	17	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,487,890	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 4,523,457	**$ 2**	**$ 1,610**	**$ 564**	**$ 1,919**	**$ 1,793**	**$ 443**
$ 49,677	$ —	$ —	$ —	$ 4	$ 4	$ 443
783	—	—	—	192	—	—
—	—	—	—	—	247	—
—	—	—	—	—	—	—
—	—	—	—	14	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
50,460	**—**	**—**	**—**	**210**	**251**	**443**
—	—	—	—	—	—	—
4,472,863	2	1,610	548	1,648	1,542	—
4,472,863	**2**	**1,610**	**548**	**1,648**	**1,542**	**—**
134	—	—	16	61	—	—
4,472,997	**2**	**1,610**	**564**	**1,709**	**1,542**	**—**
$ 4,523,457	**$ 2**	**$ 1,610**	**$ 564**	**$ 1,919**	**$ 1,793**	**$ 443**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	California Arts Council Contribution and Donations Fund (8090)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 29	$ 680	$ 1,215	$ —
Deposits in Surplus Money Investment Fund	—	—	—	201
Receivables	—	—	—	—
Due From Other Funds	—	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 29**	**$ 680**	**$ 1,215**	**$ 201**
LIABILITIES				
Accounts Payable	$ 12	$ 529	$ 586	$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**12**	**529**	**586**	**—**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	17	151	629	201
Total Fund Balance (Deficit) - Unadjusted	**17**	**151**	**629**	**201**
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	**17**	**151**	**629**	**201**
Total Liabilities and Fund Balance	**$ 29**	**$ 680**	**$ 1,215**	**$ 201**

California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)
$ 235	$ —	$ 358	$ 32	$ —	$ 326	$ 2
—	45	—	—	485	—	290
—	—	—	—	—	—	—
—	—	—	—	—	18	7
—	—	—	—	—	—	—
—	—	—	—	—	—	13
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 235	**$ 45**	**$ 358**	**$ 32**	**$ 485**	**$ 344**	**$ 312**
$ —	$ —	$ —	$ —	$ —	$ —	$ 69
—	—	—	—	—	—	12
—	—	—	—	—	326	—
—	—	—	—	—	—	—
—	42	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	356	—	—	—	—
—	**42**	**356**	**—**	**—**	**326**	**81**
—	—	—	—	—	—	—
235	3	2	32	485	18	224
235	**3**	**2**	**32**	**485**	**18**	**224**
—	—	—	—	—	—	7
235	**3**	**2**	**32**	**485**	**18**	**231**
$ 235	**$ 45**	**$ 358**	**$ 32**	**$ 485**	**$ 344**	**$ 312**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	California Health Facilities Financing Authority Fund			
	California Health Access Model Program Account (8073)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)	California Housing Loan Insurance Fund (0916)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 2	$ 1	$ 27,070	$ 48
Deposits in Surplus Money Investment Fund	6,171	33,281	212,606	6
Receivables	—	4,796	45,629	678
Due From Other Funds	4	130	112,999	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	32	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	24	—	8
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	(21)
Total Assets	**$ 6,177**	**$ 38,232**	**$ 398,336**	**$ 719**
LIABILITIES				
Accounts Payable	$ 1,070	$ 25	$ 43,472	$ 64,726
Due To Other Funds	—	20	14,613	1,159
Due To Other Governments	—	—	687	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	9	7
Deposits	—	—	356	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	4,765	3
Total Liabilities	**1,070**	**45**	**63,902**	**65,895**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	5,107	38,105	329,406	(65,176)
Total Fund Balance (Deficit) - Unadjusted	**5,107**	**38,105**	**329,406**	**(65,176)**
Adjustments to Fund Balance				
Deferred Payroll	—	82	5,028	—
Total Fund Balance (Deficit) - Adjusted	**5,107**	**38,187**	**334,434**	**(65,176)**
Total Liabilities and Fund Balance	**$ 6,177**	**$ 38,232**	**$ 398,336**	**$ 719**

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

California Housing Trust Fund * (0843)	California Military Department Support Fund (8078)	California Military Family Relief Fund * (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)
$ —	$ 1,174	$ —	$ 4	$ —	$ 143	$ 1
—	—	—	—	11,138	—	166
—	—	—	—	—	—	—
—	—	—	—	64	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ —	**$ 1,174**	**$ —**	**$ 4**	**$ 11,202**	**$ 143**	**$ 167**
$ —	$ —	$ —	$ —	$ 123	$ —	$ —
—	—	—	—	483	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**606**	**—**	**1**
—	—	—	—	—	—	—
—	1,174	—	4	10,596	143	166
—	**1,174**	**—**	**4**	**10,596**	**143**	**166**
—	—	—	—	—	—	—
—	**1,174**	**—**	**4**	**10,596**	**143**	**166**
$ —	**$ 1,174**	**$ —**	**$ 4**	**$ 11,202**	**$ 143**	**$ 167**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	California Police Activities League (CALPAL) Fund (8066)	California Sea Otter Fund (8047)	California Senior Legislature Fund (8094)	California Seniors Special Fund (0886)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 11	$ 2	$ 49	$ 3
Deposits in Surplus Money Investment Fund	—	1,055	—	169
Receivables	—	—	—	—
Due From Other Funds	—	5	—	3
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 11**	**$ 1,062**	**$ 49**	**$ 175**
LIABILITIES				
Accounts Payable	$ —	$ 4	$ —	$ 22
Due To Other Funds	—	20	—	8
Due To Other Governments	—	233	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**—**	**257**	**—**	**30**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	11	800	49	142
Total Fund Balance (Deficit) - Unadjusted	**11**	**800**	**49**	**142**
Adjustments to Fund Balance				
Deferred Payroll	—	5	—	3
Total Fund Balance (Deficit) - Adjusted	**11**	**805**	**49**	**145**
Total Liabilities and Fund Balance	**$ 11**	**$ 1,062**	**$ 49**	**$ 175**

California Sexual Violence Victim Services Fund (8093)	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 Lottery Education Fund (0839)	California State University Special Projects Fund (0947)	California State University Trust Fund (0948)
$ 187	$ 2	$ 16	$ —	$ 1	$ —	$ 27,652
—	10,342	—	52	18,621	—	89,959
—	—	—	—	—	—	316,493
—	352,007	14	—	7,707	—	138,384
—	—	—	—	—	—	6,335
—	—	—	—	—	—	15,948
—	—	—	—	—	—	—
—	—	—	—	—	—	3,194,498
—	—	—	—	—	—	180,599
—	—	—	—	167	35,241	1,620,112
—	—	—	—	—	—	31,106
—	—	—	—	(167)	(35,241)	(1,651,218)
—	—	—	—	—	—	3
—	—	—	—	—	—	3,825,557
—	—	—	—	—	—	16,850
$ 187	**$ 362,351**	**$ 30**	**$ 52**	**$ 26,329**	**$ —**	**$ 7,812,278**
$ —	$ 5,170	$ —	$ —	$ —	$ —	$ 64,537
—	7,716	25	—	—	—	551
—	339,157	—	—	—	—	210
—	—	—	—	—	—	—
—	—	—	—	—	—	483,368
—	—	—	—	—	—	10,799
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	242,729
—	—	—	—	—	—	3,687,508
—	—	—	—	—	—	132,571
—	**352,043**	**25**	**—**	**—**	**—**	**4,622,273**
—	—	—	—	—	—	—
187	10,308	1	52	26,329	—	3,067,862
187	**10,308**	**1**	**52**	**26,329**	**—**	**3,067,862**
—	—	4	—	—	—	122,143
187	**10,308**	**5**	**52**	**26,329**	**—**	**3,190,005**
$ 187	**$ 362,351**	**$ 30**	**$ 52**	**$ 26,329**	**$ —**	**$ 7,812,278**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund * (8067)	California Veterans Memorial Registry Fund (0621)	California YMCA Youth and Government Fund (8077)
ASSETS				
Cash in State Treasury and Agency Accounts	$ —	$ —	$ —	$ 30
Deposits in Surplus Money Investment Fund	4	—	20	—
Receivables	—	—	—	—
Due From Other Funds	—	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 4**	**$ —**	**$ 20**	**$ 30**
LIABILITIES				
Accounts Payable	$ —	$ —	$ —	$ —
Due To Other Funds	—	—	—	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**—**	**—**	**—**	**—**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	4	—	20	30
Total Fund Balance (Deficit) - Unadjusted	**4**	**—**	**20**	**30**
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	**4**	**—**	**20**	**30**
Total Liabilities and Fund Balance	**$ 4**	**$ —**	**$ 20**	**$ 30**

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

California Youth Leadership Fund (8074)	Charter School Security Fund (8000)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
$ 93	$ 2,461	$ 1	$ 23,937	$ 759	$ 182	$ 7
—	—	9,148	62,959	—	—	26,826
—	—	—	20,986	—	—	—
—	—	30,632	55	—	—	58
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 93	**$ 2,462**	**$ 39,781**	**$ 107,937**	**$ 759**	**$ 182**	**$ 26,891**
$ —	$ —	$ —	$ 9,618	$ —	$ 132	$ 4,034
—	—	30,009	29,524	—	—	149
—	—	2,867	1,966	—	—	3,264
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	62,792	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**32,876**	**103,900**	**—**	**132**	**7,447**
—	—	—	—	—	—	—
93	2,462	6,905	4,037	759	50	19,404
93	**2,462**	**6,905**	**4,037**	**759**	**50**	**19,404**
—	—	—	—	—	—	40
93	**2,462**	**6,905**	**4,037**	**759**	**50**	**19,444**
$ 93	**$ 2,462**	**$ 39,781**	**$ 107,937**	**$ 759**	**$ 182**	**$ 26,891**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 1	$ 863	$ 1	$ 735
Deposits in Surplus Money Investment Fund	448	—	250,834	—
Receivables	—	—	—	—
Due From Other Funds	—	—	177	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 449**	**$ 863**	**$ 251,012**	**$ 735**
LIABILITIES				
Accounts Payable	$ —	$ —	$ —	$ —
Due To Other Funds	—	—	51	—
Due To Other Governments	—	—	126	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	2
Deposits	—	—	250,835	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**—**	**—**	**251,012**	**2**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	449	863	—	733
Total Fund Balance (Deficit) - Unadjusted	**449**	**863**	**—**	**733**
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	—
Total Fund Balance (Deficit) - Adjusted	**449**	**863**	**—**	**733**
Total Liabilities and Fund Balance	**$ 449**	**$ 863**	**$ 251,012**	**$ 735**

California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)
$ —	$ —	$ 63	$ 1	$ 40,493	$ 1	$ —
116	1,012	15,393	—	—	1,528	2,174
—	—	935	—	—	—	63
—	1	370	—	42,008	1	44
—	—	4	—	—	76	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	11,051,965	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 116	**$ 1,013**	**$ 11,068,730**	**$ 1**	**$ 82,501**	**$ 1,606**	**$ 2,281**
$ —	$ —	$ 2,207	$ —	$ 25,386	$ —	$ 28
—	—	570	—	2	—	28
—	—	—	—	40,029	1,018	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	62	—	—	—	—
—	**—**	**2,839**	**—**	**65,417**	**1,018**	**56**
—	—	—	—	—	—	—
116	1,013	11,065,729	1	17,084	588	2,183
116	**1,013**	**11,065,729**	**1**	**17,084**	**588**	**2,183**
—	—	162	—	—	—	42
116	**1,013**	**11,065,891**	**1**	**17,084**	**588**	**2,225**
$ 116	**$ 1,013**	**$ 11,068,730**	**$ 1**	**$ 82,501**	**$ 1,606**	**$ 2,281**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 2	$ 1	$ 148	$ 1
Deposits in Surplus Money Investment Fund	2,697	1,469	—	480
Receivables	16	—	—	—
Due From Other Funds	5,278	1	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 7,993**	**$ 1,471**	**$ 148**	**$ 481**
LIABILITIES				
Accounts Payable	$ 3,095	$ —	$ —	$ 25
Due To Other Funds	301	—	—	—
Due To Other Governments	1,750	—	50	6
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**5,146**	**—**	**50**	**31**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,717	1,471	98	450
Total Fund Balance (Deficit) - Unadjusted	**2,717**	**1,471**	**98**	**450**
Adjustments to Fund Balance				
Deferred Payroll	130	—	—	—
Total Fund Balance (Deficit) - Adjusted	**2,847**	**1,471**	**98**	**450**
Total Liabilities and Fund Balance	**$ 7,993**	**$ 1,471**	**$ 148**	**$ 481**

Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Graton Mitigation Fund (8088)	Habitat for Humanity Fund (8092)	Health Care Deposit Fund (0912)	Health Professions Education Fund: Health Professions Education Fund (0829)	Health Professions Education Fund: Medically Underserved Account for Physicians (8034)
$ 1	$ 2,338	$ —	$ 146	$ —	$ —	$ 1
10,149	585	—	—	—	22,777	10,837
—	—	436	—	—	—	60
31	346	—	—	3	31	15
—	—	—	—	—	—	—
—	—	—	—	26,001	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 10,181	**$ 3,269**	**$ 436**	**$ 146**	**$ 26,004**	**$ 22,808**	**$ 10,927**
$ 536	$ 305	$ 3,000	$ —	$ 257	$ 15,050	$ 6,929
127	509	—	—	18,882	23	18
—	—	—	—	6,865	—	—
—	—	—	—	—	—	—
—	1,051	—	—	—	6,882	188
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	327	—	—	—	—	—
663	**2,192**	**3,000**	**—**	**26,004**	**21,955**	**7,135**
—	—	—	—	—	—	—
9,495	731	(2,564)	146	—	843	3,785
9,495	**731**	**(2,564)**	**146**	**—**	**843**	**3,785**
23	346	—	—	—	10	7
9,518	**1,077**	**(2,564)**	**146**	**—**	**853**	**3,792**
$ 10,181	**$ 3,269**	**$ 436**	**$ 146**	**$ 26,004**	**$ 22,808**	**$ 10,927**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 2,792	$ 4,157	$ 2,117	$ 311
Deposits in Surplus Money Investment Fund	—	—	18,571	158,464
Receivables	—	—	16,181	1,764
Due From Other Funds	—	—	14	175,688
Due From Other Governments	—	—	—	—
Prepaid Expenses	83	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	22,662	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 2,875**	**$ 4,157**	**$ 59,545**	**$ 336,227**
LIABILITIES				
Accounts Payable	$ —	$ —	$ —	$ 224,091
Due To Other Funds	—	—	1,092	755
Due To Other Governments	83	—	—	759
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	15	110
Total Liabilities	**83**	**—**	**1,107**	**225,715**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	2,792	4,157	58,438	109,979
Total Fund Balance (Deficit) - Unadjusted	**2,792**	**4,157**	**58,438**	**109,979**
Adjustments to Fund Balance				
Deferred Payroll	—	—	—	533
Total Fund Balance (Deficit) - Adjusted	**2,792**	**4,157**	**58,438**	**110,512**
Total Liabilities and Fund Balance	**$ 2,875**	**$ 4,157**	**$ 59,545**	**$ 336,227**

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)	Keep Arts In Schools Fund (8085)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)
$ 1,147	$ 26,031	$ 759	$ 10,941	$ 257	$ 1	$ 64
26,627	—	9,364	—	—	15,718	443,647
7,584	—	16	39	—	—	—
17	—	1,486	6,153	—	11	301
—	—	—	—	—	—	—
—	—	14	—	—	—	—
—	—	3,284	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	54	—	—	—	—
—	—	900	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 35,375	**$ 26,031**	**$ 15,877**	**$ 17,133**	**$ 257**	**$ 15,730**	**$ 444,012**
$ 20,350	$ 111	$ 4,428	$ 5,978	$ 18	$ 1,549	$ 4,740
—	33	425	382	—	395	—
—	—	—	1,668	—	130	—
—	—	—	—	—	—	—
4	—	30	—	—	—	—
—	23,496	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,354	**23,640**	**4,883**	**8,028**	**18**	**2,074**	**4,740**
—	—	—	—	—	—	—
15,021	2,391	9,583	8,969	239	13,656	439,272
15,021	**2,391**	**9,583**	**8,969**	**239**	**13,656**	**439,272**
—	—	1,411	136	—	—	—
15,021	**2,391**	**10,994**	**9,105**	**239**	**13,656**	**439,272**
$ 35,375	**$ 26,031**	**$ 15,877**	**$ 17,133**	**$ 257**	**$ 15,730**	**$ 444,012**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Local Agency Investment Fund (0924)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	National Mortgage Special Deposit Fund (8071)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 21,475,803	$ —	$ —	$ 1
Deposits in Surplus Money Investment Fund	—	253	26,584	6,759
Receivables	—	—	—	—
Due From Other Funds	28,675	110	53	3
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 21,504,478**	**$ 363**	**$ 26,637**	**$ 6,763**
LIABILITIES				
Accounts Payable	$ —	$ 2	$ —	$ 1,261
Due To Other Funds	380	—	—	1,797
Due To Other Governments	14,950	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**15,330**	**2**	**—**	**3,058**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	21,489,148	352	26,637	3,705
Total Fund Balance (Deficit) - Unadjusted	**21,489,148**	**352**	**26,637**	**3,705**
Adjustments to Fund Balance				
Deferred Payroll	—	9	—	—
Total Fund Balance (Deficit) - Adjusted	**21,489,148**	**361**	**26,637**	**3,705**
Total Liabilities and Fund Balance	**$ 21,504,478**	**$ 363**	**$ 26,637**	**$ 6,763**

Mental Health Facilities Fund State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)
$ —	$ —	$ —	$ 138	$ 6,501,365	$ 1	$ 128
11,660	6,086	50,989	—	—	—	—
—	—	—	—	20,894	—	—
22,524	5,720	36	—	2,799	—	—
—	—	—	—	3	—	—
—	—	—	—	—	—	—
—	—	—	—	19	—	—
—	—	—	—	4,132,686	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	45,726,795	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 34,184	**$ 11,806**	**$ 51,025**	**$ 138**	**$ 56,384,561**	**$ 1**	**$ 128**
$ —	$ —	$ —	$ —	$ 286,773	$ —	$ —
—	5,720	—	1	1,613	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	11,236	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,110,189	—	—
—	**5,720**	**—**	**1**	**3,409,811**	**—**	**—**
—	—	—	—	52,974,750	—	—
34,184	6,086	51,025	137	—	1	128
34,184	**6,086**	**51,025**	**137**	**52,974,750**	**1**	**128**
—	—	—	—	—	—	—
34,184	**6,086**	**51,025**	**137**	**52,974,750**	**1**	**128**
$ 34,184	**$ 11,806**	**$ 51,025**	**$ 138**	**$ 56,384,561**	**$ 1**	**$ 128**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Oil Trust Fund (8032)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
ASSETS				
Cash in State Treasury and Agency Accounts	$ —	$ 1	$ 66	$ 1
Deposits in Surplus Money Investment Fund	300,000	511	18,321	26,623
Receivables	—	—	19	642
Due From Other Funds	212	—	27	364
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 300,212**	**$ 512**	**$ 18,433**	**$ 27,630**
LIABILITIES				
Accounts Payable	$ —	$ —	$ 4,837	$ 83
Due To Other Funds	—	—	54	60
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	10
Total Liabilities	**—**	**—**	**4,891**	**153**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	300,212	512	13,527	27,320
Total Fund Balance (Deficit) - Unadjusted	**300,212**	**512**	**13,527**	**27,320**
Adjustments to Fund Balance				
Deferred Payroll	—	—	15	157
Total Fund Balance (Deficit) - Adjusted	**300,212**	**512**	**13,542**	**27,477**
Total Liabilities and Fund Balance	**$ 300,212**	**$ 512**	**$ 18,433**	**$ 27,630**

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

Predevelopment Loan Fund (0980)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Protect Our Coast and Oceans Fund (8086)	Public Awards Fund * (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)	Public Employees' Health Care Fund (0822)
$ —	$ 67	$ 460	$ —	$ 1	$ —	$ —
8,054	—	—	—	653,620	1,243	263,835
—	—	—	—	12,608	13,687	174,751
91	—	—	—	6,373	—	267,097
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,326,939	420,753
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 8,145	**$ 67**	**$ 460**	**$ —**	**$ 672,602**	**$ 1,341,869**	**$ 1,126,436**
$ 576	$ —	$ —	$ —	$ 302,357	$ 1,934	$ 711,417
—	67	—	—	253,439	166	3,726
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5,002	—	88,560
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	102,206	—	—
576	**67**	**—**	**—**	**663,004**	**2,100**	**803,703**
—	—	—	—	—	—	—
7,567	—	460	—	8,281	1,339,769	321,489
7,567	**—**	**460**	**—**	**8,281**	**1,339,769**	**321,489**
2	—	—	—	1,317	—	1,244
7,569	**—**	**460**	**—**	**9,598**	**1,339,769**	**322,733**
$ 8,145	**$ 67**	**$ 460**	**$ —**	**$ 672,602**	**$ 1,341,869**	**$ 1,126,436**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Public Safety Account (0969)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 256,457	$ 283	$ 47,985	$ 665
Deposits in Surplus Money Investment Fund	—	—	870,462	17,502
Receivables	—	—	—	301
Due From Other Funds	321,836	—	—	473
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	2,534,534	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 578,293**	**$ 283**	**$ 3,452,981**	**$ 18,941**
LIABILITIES				
Accounts Payable	$ 16	$ —	$ —	$ 651
Due To Other Funds	—	—	—	444
Due To Other Governments	578,277	—	—	37
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**578,293**	**—**	**—**	**1,132**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	(16)	283	3,452,981	17,666
Total Fund Balance (Deficit) - Unadjusted	**(16)**	**283**	**3,452,981**	**17,666**
Adjustments to Fund Balance				
Deferred Payroll	16	—	—	143
Total Fund Balance (Deficit) - Adjusted	**—**	**283**	**3,452,981**	**17,809**
Total Liabilities and Fund Balance	**$ 578,293**	**$ 283**	**$ 3,452,981**	**$ 18,941**

Resident-Run Housing Revolving Fund (0977)	Sacramento City Financing Authority Fund (0612)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
$ 1	$ —	$ 179	$ —	$ 687	$ 1	$ 2
219	6,167	—	10,779	—	6,818	532,607
—	—	—	—	—	177	383
—	6	3	206	—	162	502
—	—	—	—	—	—	5,685
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	81,476	—	—	—	—	—
—	—	—	—	14,990	—	24
—	—	—	—	—	—	—
—	—	—	—	(14,990)	—	(24)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 220	**$ 87,649**	**$ 182**	**$ 10,985**	**$ 687**	**$ 7,158**	**$ 539,179**
$ —	$ —	$ 7	$ 1,227	$ —	$ 147	$ —
—	—	—	7,755	6	3	17,773
—	—	—	1	214	—	—
—	624	—	—	—	—	—
—	—	—	—	445	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	85,228	—	—	—	—	—
—	29	—	—	—	—	57
—	**85,881**	**7**	**8,983**	**665**	**150**	**17,830**
—	—	—	—	—	—	—
220	1,768	175	1,907	22	6,925	521,311
220	**1,768**	**175**	**1,907**	**22**	**6,925**	**521,311**
—	—	—	95	—	83	38
220	**1,768**	**175**	**2,002**	**22**	**7,008**	**521,349**
$ 220	**$ 87,649**	**$ 182**	**$ 10,985**	**$ 687**	**$ 7,158**	**$ 539,179**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	School Supplies for Homeless Children Fund (8075)	Secure Choice Retirement Savings Program Fund (8081)	Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)
ASSETS				
Cash in State Treasury and Agency Accounts	$ 957	$ —	$ 5	$ 1
Deposits in Surplus Money Investment Fund	—	891	5,436	1,903
Receivables	—	—	—	48
Due From Other Funds	—	1	145,173	2
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 957**	**$ 892**	**$ 150,614**	**$ 1,954**
LIABILITIES				
Accounts Payable	$ 531	$ 174	$ 49,818	$ 366
Due To Other Funds	—	5	5,303	2
Due To Other Governments	—	—	89,986	2
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**531**	**179**	**145,107**	**370**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	426	713	5,421	1,583
Total Fund Balance (Deficit) - Unadjusted	**426**	**713**	**5,421**	**1,583**
Adjustments to Fund Balance				
Deferred Payroll	—	—	86	1
Total Fund Balance (Deficit) - Adjusted	**426**	**713**	**5,507**	**1,584**
Total Liabilities and Fund Balance	**$ 957**	**$ 892**	**$ 150,614**	**$ 1,954**

Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)
$ 92,642	$ 1	$ 1,054	$ 2,466	$ 17	$ 1,017	$ 1
832,712	2,898	—	—	22,931	—	661
86,347	—	—	—	—	—	1
1,397	8	—	—	44	—	—
1	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	5,077
—	—	—	—	—	—	—
—	—	—	55	—	—	—
—	—	—	—	—	—	—
—	—	—	(55)	—	—	—
15	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 1,013,114	**$ 2,907**	**$ 1,054**	**$ 2,466**	**$ 22,992**	**$ 1,017**	**$ 5,740**
$ 63,699	$ 145	$ —	$ —	$ 1,794	$ —	$ 19
164,346	3	—	5	895	—	56
1,977	—	—	—	105	—	—
—	—	—	—	—	—	—
693	—	—	—	—	—	—
236,227	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
14	—	—	—	—	—	—
466,956	**148**	**—**	**5**	**2,794**	**—**	**75**
—	—	—	—	—	—	—
545,885	2,753	1,054	2,461	20,171	1,017	5,665
545,885	**2,753**	**1,054**	**2,461**	**20,171**	**1,017**	**5,665**
273	6	—	—	27	—	—
546,158	**2,759**	**1,054**	**2,461**	**20,198**	**1,017**	**5,665**
$ 1,013,114	**$ 2,907**	**$ 1,054**	**$ 2,466**	**$ 22,992**	**$ 1,017**	**$ 5,740**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Donate Life California Trust Subaccount (8038)
ASSETS				
Cash in State Treasury and Agency Accounts	$ —	$ 320	$ 8,566	$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	102	—	281	186
Due From Other Governments	20,572	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 20,674**	**$ 320**	**$ 8,847**	**$ 186**
LIABILITIES				
Accounts Payable	$ —	$ —	$ —	$ —
Due To Other Funds	20,572	—	5	—
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	**20,572**	**—**	**5**	**—**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	320	8,561	186
Total Fund Balance (Deficit) - Unadjusted	**—**	**320**	**8,561**	**186**
Adjustments to Fund Balance				
Deferred Payroll	102	—	281	—
Total Fund Balance (Deficit) - Adjusted	**102**	**320**	**8,842**	**186**
Total Liabilities and Fund Balance	**$ 20,674**	**$ 320**	**$ 8,847**	**$ 186**

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

Stringfellow Residual Proceeds Account (8083)	Student Loan Authority Fund (0954)	Student Loan Operating Fund * (0784)	Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)
$ —	$ —	$ —	$ 28	$ —	$ 1	$ 7
771	16	—	29,636	2	1,180	26
—	—	—	—	1,089	162	1,511
1	—	—	21	—	115	781
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	134,123	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
$ 772	**$ 16**	**$ —**	**$ 29,685**	**$ 135,214**	**$ 1,458**	**$ 2,325**
$ —	$ —	$ —	$ 73	$ 250	$ 137	$ —
—	—	—	—	6	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	80	—
—	**—**	**—**	**73**	**256**	**217**	**—**
—	—	—	—	—	—	—
772	16	—	29,612	134,958	1,205	2,226
772	**16**	**—**	**29,612**	**134,958**	**1,205**	**2,226**
—	—	—	—	—	36	99
772	**16**	**—**	**29,612**	**134,958**	**1,241**	**2,325**
$ 772	**$ 16**	**$ —**	**$ 29,685**	**$ 135,214**	**$ 1,458**	**$ 2,325**

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2015

(Amounts in thousands)

	Tobacco Asset Sales Revenue Fund (6050)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Vision Care Program for State Annuitants Fund (8049)
ASSETS				
Cash in State Treasury and Agency Accounts	$ —	$ 78,638	$ 175	$ 1,059
Deposits in Surplus Money Investment Fund	199	—	6,161	1,645
Receivables	—	88,240	—	—
Due From Other Funds	—	12,058	4	1
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	**$ 199**	**$ 178,936**	**$ 6,340**	**$ 2,705**
LIABILITIES				
Accounts Payable	$ —	$ 15,797	$ 70	$ 1,018
Due To Other Funds	—	86,318	371	11
Due To Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	1,755	4	1,058
Total Liabilities	**—**	**103,870**	**445**	**2,087**
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	199	72,835	5,895	618
Total Fund Balance (Deficit) - Unadjusted	**199**	**72,835**	**5,895**	**618**
Adjustments to Fund Balance				
Deferred Payroll	—	2,231	—	—
Total Fund Balance (Deficit) - Adjusted	**199**	**75,066**	**5,895**	**618**
Total Liabilities and Fund Balance	**$ 199**	**$ 178,936**	**$ 6,340**	**$ 2,705**

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

Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund * (8079)	**Total**
$ —	$ 1	$ —	$ 28,659,538
—	20,268	—	5,258,483
4	41,756	—	858,365
—	15	—	1,693,299
—	—	—	32,677
—	—	—	42,091
—	—	—	3,303
1,626	—	—	27,290,091
—	—	—	284,737
—	—	—	1,670,675
—	—	—	32,020
—	—	—	(1,701,695)
—	—	—	45,726,813
—	—	—	3,825,557
—	—	—	16,829
$ 1,630	**$ 62,040**	**$ —**	**$ 113,692,783**
$ —	$ 61,922	$ —	$ 2,069,441
—	—	—	679,759
—	—	—	1,090,299
—	—	—	624
—	—	—	597,534
—	—	—	584,528
—	—	—	—
—	—	—	—
—	—	—	242,729
—	—	—	3,772,736
—	—	—	3,353,611
—	**61,922**	**—**	**12,391,261**
—	—	—	52,974,750
1,630	118	—	48,190,188
1,630	**118**	**—**	**101,164,938**
—	—	—	136,584
1,630	**118**	**—**	**101,301,522**
$ 1,630	**$ 62,040**	**$ —**	**$ 113,692,783**

(Concluded)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	ALS/Lou Gehrig's Disease Research Fund (8053)	American Red Cross, California Chapters Fund (8084)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 23**	**$ 66**	**$ 174**
ADDITIONS				
Operating Income	12,592	—	—	202
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	(23)	—	—
Other Additions	—	—	—	—
Total Additions	**12,592**	**(23)**	**—**	**202**
DEDUCTIONS				
Operating Expenditures and Expenses	16,029	—	—	4
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3,437)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**12,592**	**—**	**—**	**4**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ —**	**$ 66**	**$ 372**

* Abnormal balance in Income From Investments is caused by unfavorable investment returns.

Annuitants' Health Care Coverage Fund (0833)	Arts Council Fund (8064)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Animal Health and Food Safety Laboratory and Center for Equine Health Account (0881)
$ 3,810,322	**$ 2**	**$ 1,615**	**$ 697**	**$ 2,067**	**$ 1,792**	**$ —**
5,008	—	—	64	1,298	503	1,735
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(12,385) *	—	—	—	—	—	—
632,767	—	—	—	—	—	—
—	—	—	—	—	—	—
79,036	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
704,426	**—**	**—**	**64**	**1,298**	**503**	**1,735**
41,751	—	5	197	1,656	753	1,735
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
41,751	**—**	**5**	**197**	**1,656**	**753**	**1,735**
$ 4,472,997	**$ 2**	**$ 1,610**	**$ 564**	**$ 1,709**	**$ 1,542**	**$ —**

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	California Arts Council Contribution and Donations Fund (8090)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)
FUND BALANCE (DEFICIT), BEGINNING	**$ —**	**$ 819**	**$ 1,042**	**$ 1,620**
ADDITIONS				
Operating Income	—	430	471	1
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	48	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**48**	**430**	**471**	**1**
DEDUCTIONS				
Operating Expenditures and Expenses	31	1,046	414	(1,000) *
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	2,420
Adjustments to Prior Year Appropriation Expenditures	—	52	470	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**31**	**1,098**	**884**	**1,420**
FUND BALANCE (DEFICIT), ENDING	**$ 17**	**$ 151**	**$ 629**	**$ 201**

* Abnormal balance in Operating Expenditures and Expenses is due to Less Funding provided by the General Fund.

California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)
$ 235	**$ 4**	**$ 2**	**$ 32**	**$ 484**	**$ 21**	**$ 480**
—	11	—	—	1	852	65
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(11)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**—**	**—**	**1**	**852**	**65**
—	1	—	—	—	1,156	314
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(301)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**1**	**—**	**—**	**—**	**855**	**314**
$ 235	**$ 3**	**$ 2**	**$ 32**	**$ 485**	**$ 18**	**$ 231**

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	California Health Facilities Financing Authority Fund			
	California Health Access Model Program Account (8073)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)	California Housing Loan Insurance Fund (0916)
FUND BALANCE (DEFICIT), BEGINNING	**$ 6,522**	**$ 33,406**	**$ 180,432**	**$ (75,435)**
ADDITIONS				
Operating Income	16	3,127	268,323	8,628
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	286,313	—
Prior Year Revenue Adjustments	—	—	—	(266)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	5,763	—	—
Total Additions	**16**	**8,890**	**554,636**	**8,362**
DEDUCTIONS				
Operating Expenditures and Expenses	1,431	1,903	400,634	(1,897) *
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	2,206	—	—
Total Deductions	**1,431**	**4,109**	**400,634**	**(1,897)**
FUND BALANCE (DEFICIT), ENDING	**$ 5,107**	**$ 38,187**	**$ 334,434**	**$ (65,176)**

* Abnormal balance in Operating Expenditures and Expenses is due to adjustments to the fund's premium deficiency reserve.

California Housing Trust Fund (0843)	California Military Department Support Fund (8078)	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)
$ 69	**$ —**	**$ 1,174**	**$ 4**	**$ 9,560**	**$ 122**	**$ 152**
—	—	—	—	1,874	146	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,174	—	—	250	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**1,174**	**—**	**—**	**2,124**	**146**	**14**
—	—	—	—	1,088	125	—
—	—	—	—	—	—	—
69	—	1,174	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
69	**—**	**1,174**	**—**	**1,088**	**125**	**—**
$ —	**$ 1,174**	**$ —**	**$ 4**	**$ 10,596**	**$ 143**	**$ 166**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	California Police Activities League (CALPAL) Fund (8066)	California Sea Otter Fund (8047)	California Senior Legislature Fund (8094)	California Seniors Special Fund (0886)
FUND BALANCE (DEFICIT), BEGINNING	**$ 11**	**$ 743**	**$ —**	**$ 135**
ADDITIONS				
Operating Income	—	345	49	82
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**—**	**345**	**49**	**82**
DEDUCTIONS				
Operating Expenditures and Expenses	—	283	—	72
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**—**	**283**	**—**	**72**
FUND BALANCE (DEFICIT), ENDING	**$ 11**	**$ 805**	**$ 49**	**$ 145**

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

California Sexual Violence Victim Services Fund (8093)	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 Lottery Education Fund (0839)	California State University Special Projects Fund * (0947)	California State University Trust Fund (0948)
$ —	**$ 10,403**	**$ 10**	**$ 52**	**$ 24,994**	**$ —**	**$ 2,975,912**
187	21	—	—	—	—	5,043,977
—	—	—	—	—	—	2,466,026
—	—	—	—	—	—	—
—	—	—	—	—	—	46,017
—	—	—	—	—	—	—
—	1,391,102	42	—	49,309	—	48,001
—	6	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	294
187	**1,391,129**	**42**	**—**	**49,309**	**—**	**7,604,315**
—	1,341,866	47	—	—	—	7,149,002
—	—	—	—	—	—	—
—	49,358	—	—	47,974	—	261,897
—	—	—	—	—	—	(25,460)
—	—	—	—	—	—	—
—	—	—	—	—	—	4,783
—	**1,391,224**	**47**	**—**	**47,974**	**—**	**7,390,222**
$ 187	**$ 10,308**	**$ 5**	**$ 52**	**$ 26,329**	**$ —**	**$ 3,190,005**

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Homes Fund (8067)	California Veterans Memorial Registry Fund (0621)	California YMCA Youth and Government Fund (8077)
FUND BALANCE (DEFICIT), BEGINNING	**$ 4**	**$ 97**	**$ 20**	**$ 121**
ADDITIONS				
Operating Income	—	—	—	14
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**—**	**—**	**—**	**14**
DEDUCTIONS				
Operating Expenditures and Expenses	—	97	—	105
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**—**	**97**	**—**	**105**
FUND BALANCE (DEFICIT), ENDING	**$ 4**	**$ —**	**$ 20**	**$ 30**

* Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

California Youth Leadership Fund (8074)	Charter School Security Fund (8000)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
$ 88	**$ 4,406**	**$ 3,432**	**$ 4,087**	**$ 451**	**$ 2**	**$ 14,613**
10	56	183,813	168	314	—	10,398
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10	**56**	**183,813**	**168**	**314**	**—**	**10,398**
5	—	180,340	218	6	(48) *	5,567
—	—	—	—	—	—	—
—	2,000	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5	**2,000**	**180,340**	**218**	**6**	**(48)**	**5,567**
$ 93	**$ 2,462**	**$ 6,905**	**$ 4,037**	**$ 759**	**$ 50**	**$ 19,444**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)
FUND BALANCE (DEFICIT), BEGINNING	**$ 448**	**$ 863**	**$ —**	**$ 393**
ADDITIONS				
Operating Income	1	—	401	159
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	177	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**1**	**—**	**578**	**159**
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	694	(181) *
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(116)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**—**	**—**	**578**	**(181)**
FUND BALANCE (DEFICIT), ENDING	**$ 449**	**$ 863**	**$ —**	**$ 733**

* Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Educational Facilities Authority Fund (0911)
$ 116	**$ 1,010**	**$ 10,528,529**	**$ 1**	**$ —**	**$ 518**	**$ 2,712**
—	3	1,116,352	—	500,101	601	278
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	31	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**3**	**1,116,352**	**—**	**500,101**	**636**	**278**
—	—	578,990	—	497,529	1,018	765
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(14,512)	(452)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**—**	**578,990**	**—**	**483,017**	**566**	**765**
$ 116	**$ 1,013**	**$ 11,065,891**	**$ 1**	**$ 17,084**	**$ 588**	**$ 2,225**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)
FUND BALANCE (DEFICIT), BEGINNING	**$ 2,804**	**$ 1,467**	**$ 169**	**$ 327**
ADDITIONS				
Operating Income	21	—	—	426
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	4	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**21**	**4**	**—**	**426**
DEDUCTIONS				
Operating Expenditures and Expenses	(9) *	—	71	303
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	(13) †	—	—	—
Total Deductions	**(22)**	**—**	**71**	**303**
FUND BALANCE (DEFICIT), ENDING	**$ 2,847**	**$ 1,471**	**$ 98**	**$ 450**

* Abnormal balance in Operating Expenditures and Expenses is due to Deferred Payroll.

† Abnormal balance in Other Deductions is due to an abatement of loan principal.

^ Abnormal balance in Operating Income is due to prior year accrual reversal being greater than current year revenue.

Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Graton Mitigation Fund (8088)	Habitat for Humanity Fund (8092)	Health Care Deposit Fund (0912)	Health Professions Education Fund: Health Professions Education Fund (0829)	Health Professions Education Fund: Medically Underserved Account for Physicians (8034)
$ 9,336	**$ 326**	**$ 154**	**$ —**	**$ —**	**$ 771**	**$ 4,367**
20,642	6,451	(1,373) ^	146	79,579,369	3,293	1,873
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	35	—
20,642	**6,451**	**(1,373)**	**146**	**79,579,369**	**3,328**	**2,873**
20,460	5,700	1,345	—	79,579,369	3,246	3,448
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20,460	**5,700**	**1,345**	**—**	**79,579,369**	**3,246**	**3,448**
$ 9,518	**$ 1,077**	**$ (2,564)**	**$ 146**	**$ —**	**$ 853**	**$ 3,792**

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Program Trust Fund (0597)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)
FUND BALANCE (DEFICIT), BEGINNING	**$ 17,140**	**$ 4,157**	**$ 59,023**	**$ 49,120**
ADDITIONS				
Operating Income	183,767	—	—	14,658
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	924	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	100,190
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	1,914
Total Additions	**183,767**	**—**	**924**	**116,762**
DEDUCTIONS				
Operating Expenditures and Expenses	198,115	—	417	54,794
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	1,092	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	576
Total Deductions	**198,115**	**—**	**1,509**	**55,370**
FUND BALANCE (DEFICIT), ENDING	**$ 2,792**	**$ 4,157**	**$ 58,438**	**$ 110,512**

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)	Keep Arts In Schools Fund (8085)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)
$ 22,009	**$ 2,683**	**$ 14,206**	**$ 3,933**	**$ 237**	**$ 16,223**	**$ 418,742**
54,763	2,280	56,189	6,498	239	815	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	765
—	—	—	—	—	—	720,569
18,000	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	138	—	—	—
72,763	**2,280**	**56,189**	**6,636**	**239**	**815**	**721,334**
79,476	239	59,401	458	237	3,382	—
—	—	—	—	—	—	700,804
275	2,333	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,006	—	—	—
79,751	**2,572**	**59,401**	**1,464**	**237**	**3,382**	**700,804**
$ 15,021	**$ 2,391**	**$ 10,994**	**$ 9,105**	**$ 239**	**$ 13,656**	**$ 439,272**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Local Agency Investment Fund (0924)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	National Mortgage Special Deposit Fund (8071)
FUND BALANCE (DEFICIT), BEGINNING	**$ 21,120,075**	**$ 371**	**$ 21,051**	**$ 6,630**
ADDITIONS				
Operating Income	—	304	591,571	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	54,171	—	—	5
Receipts From Depositors	21,814,940	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**21,869,111**	**304**	**591,571**	**5**
DEDUCTIONS				
Operating Expenditures and Expenses	54,171	314	585,985	3,268
Payments to and for Depositors	21,445,867	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(338)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**21,500,038**	**314**	**585,985**	**2,930**
FUND BALANCE (DEFICIT), ENDING	**$ 21,489,148**	**$ 361**	**$ 26,637**	**$ 3,705**

Mental Health Facilities Fund State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)
$ 38,160	**$ 8,587**	**$ 50,901**	**$ 291**	**$ 51,756,128**	**$ 1**	**$ 25**
121,633	79,595	130	41	170,614	—	103
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	17,602,918	—	—
—	—	—	—	—	—	—
—	—	—	—	(84)	—	—
—	—	—	—	(344,512)	—	—
—	—	—	—	—	—	—
121,633	**79,595**	**130**	**41**	**17,428,936**	**—**	**103**
125,609	82,096	6	195	159,846	—	—
—	—	—	—	16,047,007	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2	—	—
—	—	—	—	3,459	—	—
125,609	**82,096**	**6**	**195**	**16,210,314**	**—**	**—**
$ 34,184	**$ 6,086**	**$ 51,025**	**$ 137**	**$ 52,974,750**	**$ 1**	**$ 128**

(Continued)

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

Year Ended June 30, 2015

(Amounts in thousands)

	Oil Trust Fund (8032)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
FUND BALANCE (DEFICIT), BEGINNING	**$ 300,174**	**$ 518**	**$ 14,846**	**$ 29,626**
ADDITIONS				
Operating Income	767	3	435	11,702
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	—	125
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	3,913	—
Total Additions	**767**	**3**	**4,348**	**11,827**
DEDUCTIONS				
Operating Expenditures and Expenses	—	4	1,698	13,976
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	729	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	5	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	3,954	—
Total Deductions	**729**	**9**	**5,652**	**13,976**
FUND BALANCE (DEFICIT), ENDING	**$ 300,212**	**$ 512**	**$ 13,542**	**$ 27,477**

Predevelopment Loan Fund (0980)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Protect Our Coast and Oceans Fund (8086)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)	Public Employees' Health Care Fund (0822)
$ 8,107	**$ 3**	**$ 173**	**$ 2**	**$ 10,008**	**$ 1,286,922**	**$ 471,280**
55	67	293	—	—	8,526	11,704
—	—	—	—	—	—	—
—	—	—	—	26,712	207,661	3,919,334
—	—	—	—	803	30,965	8,928
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(14,885)
—	—	—	—	—	—	—
150	—	—	—	—	—	—
205	**67**	**293**	**—**	**27,515**	**247,152**	**3,925,081**
16	3	6	2	27,925	4,725	4,073,628
—	—	—	—	—	189,580	—
—	67	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
727	—	—	—	—	—	—
743	**70**	**6**	**2**	**27,925**	**194,305**	**4,073,628**
$ 7,569	**$ —**	**$ 460**	**$ —**	**$ 9,598**	**$ 1,339,769**	**$ 322,733**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Public Safety Account (0969)	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)
FUND BALANCE (DEFICIT), BEGINNING	**$ 20**	**$ 283**	**$ 626,498**	**$ 16,581**
ADDITIONS				
Operating Income	—	—	19,971	204
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	3,176,262	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	4,873,692	2,504
Total Additions	**3,176,262**	**—**	**4,893,663**	**2,708**
DEDUCTIONS				
Operating Expenditures and Expenses	3,176,282	—	2,066,965	1,476
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	215	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	4
Total Deductions	**3,176,282**	**—**	**2,067,180**	**1,480**
FUND BALANCE (DEFICIT), ENDING	**$ —**	**$ 283**	**$ 3,452,981**	**$ 17,809**

Resident-Run Housing Revolving Fund (0977)	Sacramento City Financing Authority Fund (0612)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
$ 219	**$ 8,572**	**$ 232**	**$ 2,082**	**$ 110**	**$ 8,218**	**$ 583,020**
1	2,423	—	442	77	1,018	29,419
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,439
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,816
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	**2,423**	**—**	**442**	**77**	**1,018**	**32,674**
—	2,465	57	522	165	2,228	103,358
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	6,762	—	—	—	—	(9,013)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**9,227**	**57**	**522**	**165**	**2,228**	**94,345**
$ 220	**$ 1,768**	**$ 175**	**$ 2,002**	**$ 22**	**$ 7,008**	**$ 521,349**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	School Supplies for Homeless Children Fund (8075)	Secure Choice Retirement Savings Program Fund (8081)	Self-Help Housing Fund (0813)	Small Business Expansion Fund (0918)
FUND BALANCE (DEFICIT), BEGINNING	**$ 635**	**$ 303**	**$ 1,444**	**$ 1,879**
ADDITIONS				
Operating Income	397	690	697	556
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	8,938	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**397**	**690**	**9,635**	**556**
DEDUCTIONS				
Operating Expenditures and Expenses	606	280	5,572	851
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**606**	**280**	**5,572**	**851**
FUND BALANCE (DEFICIT), ENDING	**$ 426**	**$ 713**	**$ 5,507**	**$ 1,584**

* Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than current year expenditure.

† Abnormal balance in Income From Investments is caused by unfavorable investment returns.

Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)
$ 1,194,189	**$ 3,066**	**$ 870**	**$ —**	**$ 18,859**	**$ 637**	**$ 522,672**
93,911	518	1,797	—	5,826	396	1,336
—	—	—	—	—	—	—
—	—	—	—	—	—	883
252	—	—	—	—	—	(7,917) †
—	—	—	—	—	—	—
19,301	—	—	—	—	—	—
(4)	(298)	—	—	(3)	—	—
—	—	—	—	—	—	—
66	—	—	—	—	—	—
113,526	**220**	**1,797**	**—**	**5,823**	**396**	**(5,698)**
713,479	527	1,613	(2,461) *	4,484	16	511,309
—	—	—	—	—	—	—
38,479	—	—	—	—	—	—
(2)	—	—	—	—	—	—
9,601	—	—	—	—	—	—
—	—	—	—	—	—	—
761,557	**527**	**1,613**	**(2,461)**	**4,484**	**16**	**511,309**
$ 546,158	**$ 2,759**	**$ 1,054**	**$ 2,461**	**$ 20,198**	**$ 1,017**	**$ 5,665**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Donate Life California Trust Subaccount (8038)
FUND BALANCE (DEFICIT), BEGINNING	**$ 150**	**$ 3,586**	**$ 6,963**	**$ 144**
ADDITIONS				
Operating Income	117,778	—	4,030	690
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Transfers From Other Funds	—	—	2,694	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**117,778**	**—**	**6,724**	**690**
DEDUCTIONS				
Operating Expenditures and Expenses	117,576	572	4,845	648
Payments to and for Depositors	—	—	—	—
Transfers To Other Funds	250	2,694	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**117,826**	**3,266**	**4,845**	**648**
FUND BALANCE (DEFICIT), ENDING	**$ 102**	**$ 320**	**$ 8,842**	**$ 186**

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

Stringfellow Residual Proceeds Account (8083)	Student Loan Authority Fund (0954)	Student Loan Operating Fund * (0784)	Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)
$ 770	**$ 4,275**	**$ —**	**$ 28,511**	**$ 20,571**	**$ 1,187**	**$ 2,423**
2	1,578	—	1,561	129,231	1,072	8,541
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,064	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,053
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	**1,578**	**—**	**1,561**	**130,295**	**1,073**	**9,594**
—	5,837	—	460	157	1,019	9,692
—	—	—	—	15,751	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	**5,837**	**—**	**460**	**15,908**	**1,019**	**9,692**
$ 772	**$ 16**	**$ —**	**$ 29,612**	**$ 134,958**	**$ 1,241**	**$ 2,325**

(Continued)

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

Year Ended June 30, 2015
(Amounts in thousands)

	Tobacco Asset Sales Revenue Fund (6050)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Vision Care Program for State Annuitants Fund (8049)
FUND BALANCE (DEFICIT), BEGINNING	**$ 199**	**$ 113,450**	**$ 5,863**	**$ 351**
ADDITIONS				
Operating Income	—	—	1,704	12,170
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	16	—
Receipts From Depositors	—	803,426	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	**—**	**803,426**	**1,720**	**12,170**
DEDUCTIONS				
Operating Expenditures and Expenses	—	39,392	2,083	11,903
Payments to and for Depositors	—	232,816	—	—
Transfers To Other Funds	—	569,602	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(395)	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	**—**	**841,810**	**1,688**	**11,903**
FUND BALANCE (DEFICIT), ENDING	**$ 199**	**$ 75,066**	**$ 5,895**	**$ 618**

Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund (8079)	**Total**
$ 1,630	**$ 172**	**$ —**	**$ 96,483,381**
—	227,783	5	88,756,115
—	—	—	2,466,026
—	—	—	4,154,590
—	—	—	125,233
—	—	—	41,574,620
—	—	—	5,102,749
—	—	—	66,391
—	—	—	(344,535)
—	—	—	4,888,469
—	**227,783**	**5**	**146,789,658**
—	227,837	5	102,379,496
—	—	—	38,631,825
—	—	—	980,628
—	—	—	(46,737)
—	—	—	9,603
—	—	—	16,702
—	**227,837**	**5**	**141,971,517**
$ 1,630	**$ 118**	**$ —**	**$ 101,301,522**

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Statistical Section

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Governmental Cost Funds Revenue and Expenditure Detail

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

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2006	2007	2008
REVENUES	**$ 93,883,089**	**$ 95,906,447**	**$ 98,515,146**
EXPENDITURES			
State Operations	21,357,557	24,682,789	26,318,541
Local Assistance	69,278,113	73,899,724	74,825,331
Capital Outlay	1,451,302	2,903,117	1,601,636
Total Expenditures	**92,086,972**	**101,485,630**	**102,745,508**
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	226,271	994,051	5,878,219
Transfers To Other Funds	(269,609)	(968,898)	(1,476,446)
Other Additions	187,725	84,415	99,840
Total Other Financing Sources (Uses)	**144,387**	**109,568**	**4,501,613**
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**1,940,504**	**(5,469,615)**	**271,251**
FUND BALANCES			
Fund Balances (Deficit), Beginning	**9,922,660**	**11,255,519**	**5,972,434**
Restatements			
Prior Year Revenue Adjustments	(729,952)	(19,988)	(270,599)
Adjustments to Prior Year Appropriation Expenditures	122,307	206,518	(288,293)
Fund Balances (Deficit), Beginning, Restated	**9,315,015**	**11,442,049**	**5,413,542**
Deferred Payroll	—	—	—
Reserved for Encumbrances	691,631	842,145	1,061,570
Reserved for Unencumbered Balances of Continuing Appropriations	1,294,279	1,721,255	1,196,183
Special Fund for Economic Uncertainties	9,269,609	1,621,493	3,427,040
Unreserved-Undesignated	—	1,787,541	—
Total Fund Balances (Deficit), Ending	**$ 11,255,519**	**$ 5,972,434**	**$ 5,684,793**

2009	2010	2011	2012	2013	2014	2015
$ 81,960,724	**$ 86,574,588**	**$ 92,122,476**	**$ 85,568,507**	**$ 98,417,761**	**$ 102,419,589**	**$ 114,984,932**
24,111,352	24,012,350	26,533,591	23,682,790	25,960,088	25,810,670	29,863,309
67,800,756	61,953,261	65,173,135	63,845,224	69,828,421	72,039,617	85,109,388
1,137,379	1,574,652	139,524	103,063	119,460	157,707	167,874
93,049,487	**87,540,263**	**91,846,250**	**87,631,077**	**95,907,969**	**98,007,994**	**115,140,571**
1,054,877	523,474	1,661,524	1,998,586	2,047,256	1,154,221	420,981
(565,451)	(713,323)	(401,614)	(551,328)	(344,599)	(1,338,685)	(2,656,548)
40,319	102,107	53,151	261,539	392,861	213,452	277,178
529,745	**(87,742)**	**1,313,061**	**1,708,797**	**2,095,518**	**28,988**	**(1,958,389)**
(10,559,018)	**(1,053,417)**	**1,589,287**	**(353,773)**	**4,605,310**	**4,440,583**	**(2,114,028)**
5,684,793	**(4,743,783)**	**(4,481,422)**	**(2,326,541)**	**(1,608,600)**	**4,285,137**	**8,409,889**
181,858	732,270	1,087,771	1,091,053	303,310	(484,432)	301,428
(51,416)	583,508	(522,177)	(19,339)	985,117	168,601	(137,499)
5,815,235	**(3,428,005)**	**(3,915,828)**	**(1,254,827)**	**(320,173)**	**3,969,306**	**8,573,818**
—	799,660	772,604	752,914	731,930	948,738	1,025,563
1,536,725	770,081	846,579	617,890	732,226	840,281	966,662
1,232,874	1,010,665	1,008,953	1,685,399	1,057,691	1,191,680	1,145,131
—	—	—	—	—	—	—
(7,513,382)	(7,061,828)	(4,954,677)	(4,664,803)	1,763,290	5,429,190	3,322,434
$ (4,743,783)	**$ (4,481,422)**	**$ (2,326,541)**	**$ (1,608,600)**	**$ 4,285,137**	**$ 8,409,889**	**$ 6,459,790**

Governmental Cost Funds
Schedule of Revenues by Source

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2006	2007	2008
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	$ 157,627	$ 169,672	$ 157,568
Excise Tax on Distilled Spirits	160,648	164,117	169,692
Corporation (Income) Tax	10,316,466	11,157,897	11,849,096
Cigarette Tax	1,088,214	1,078,553	1,037,279
Horse Racing Revenues	38,018	37,528	34,950
Inheritance, Estate, and Gift Taxes	3,786	6,347	6,303
Insurance Gross Premiums Tax	2,202,328	2,178,336	2,172,935
Trailer Coach License (In-Lieu) Fees	27,266	29,369	29,755
Motor Vehicle License (In-Lieu) Fees	2,243,438	2,288,035	2,259,894
Motor Vehicle Fuel Tax – Gasoline	2,842,952	2,825,161	2,763,391
Motor Vehicle Fuel Tax – Diesel	550,428	574,533	587,877
Motor Vehicle Registration and Other Fees	2,812,195	2,859,216	2,928,556
Personal Income Tax	51,224,276	53,352,905	55,750,128
Retail Sales and Use Tax	30,747,058	31,245,963	30,575,727
Retail Sales and Use Tax – Fiscal Recovery	1,395,801	1,406,048	1,401,776
Retail Sales and Use Tax – Realignment	2,811,773	2,850,488	2,805,089
Total Major Taxes and Licenses	**108,622,274**	**112,224,168**	**114,530,016**
MINOR REVENUES			
Regulatory Taxes and Licenses	5,491,947	5,482,269	5,601,335
Revenue From Local Agencies	1,105,026	1,090,223	1,090,717
Services to the Public	1,809,639	464,923	466,858
Use of Property and Money	1,235,477	1,598,680	1,578,567
Miscellaneous	2,959,202	2,150,983	2,607,633
Total Minor Revenues	**12,601,291**	**10,787,078**	**11,345,110**
TOTAL, ALL REVENUES	**$ 121,223,565**	**$ 123,011,246**	**$ 125,875,126**

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

2009	2010	2011	2012	2013	2014	2015
$ 160,953	$ 150,171	$ 158,324	$ 162,193	$ 169,042	$ 167,201	$ 168,879
162,981	161,071	175,854	184,048	187,485	187,096	188,494
9,535,679	9,114,589	9,613,595	7,962,603	7,459,443	8,724,718	9,908,607
1,000,434	922,965	906,807	897,355	867,906	836,600	833,987
30,737	12,740	13,078	15,838	14,089	14,029	14,217
245	252	—	—	—	—	—
2,053,850	2,238,872	2,307,021	2,415,781	2,242,697	3,190,299	3,908,861
31,041	41,221	39,601	23,097	21,500	21,910	23,189
2,329,198	3,332,880	3,141,053	2,042,057	1,998,244	2,143,465	2,296,914
2,642,353	2,655,029	5,231,600	5,181,536	5,172,274	5,726,573	5,348,064
519,946	494,114	473,927	362,994	320,576	339,174	365,634
3,276,188	3,411,908	3,388,180	3,842,892	3,883,860	4,054,434	4,201,852
44,360,228	45,625,240	50,508,431	54,635,590	66,647,862	67,970,235	78,228,813
27,711,758	30,017,224	29,764,716	27,210,462	29,487,228	31,800,453	33,667,536
1,239,366	1,161,938	1,217,117	1,312,719 *	1,443,966	1,505,263	1,583,880
2,439,721	2,348,068	2,461,759	2,722,030 *	2,916,187	3,049,442	3,179,652
97,494,678	**101,688,282**	**109,401,063**	**108,971,195**	**122,832,359**	**129,730,892**	**143,918,579**
5,509,176	5,677,139	9,791,447	5,727,414	10,395,597	8,246,717	9,992,489
1,103,905	1,111,750	1,529,280	1,577,346	1,659,851	1,833,262	1,740,004
449,792	458,047	458,503	469,680	466,286	484,082	510,978
860,393	572,910	651,117	779,663	639,783	696,698	500,122
2,730,640	2,860,309	2,981,575	3,292,165	3,624,739	3,803,607	5,037,655
10,653,906	**10,680,155**	**15,411,922**	**11,846,268**	**16,786,256**	**15,064,366**	**17,781,248**
$ 108,148,584	**$ 112,368,437**	**$ 124,812,985**	**$ 120,817,463**	**$ 139,618,615**	**$ 144,795,258**	**$ 161,699,827**

Governmental Cost Funds
Schedule of Expenditures by Function and Character

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2006	2007	2008
EXPENDITURES BY FUNCTION			
Legislative, Judicial, and Executive			
Legislative	$ 314,263	$ 326,163	$ 338,482
Judicial	3,164,602	3,515,815	3,902,038
Executive	1,504,886	1,634,180	1,761,510
State and Consumer Services *	1,174,171	1,280,450	1,272,910
Business, Transportation, and Housing			
Business and Housing *	199,665	227,794	245,062
Transportation †	8,103,385	9,647,351	10,058,388
Natural Resources	2,595,652	3,176,459	3,657,430
Environmental Protection	975,995	1,093,916	1,124,326
Health and Human Services	32,243,938	35,333,446	37,232,168
Correctional Programs	7,661,983	9,012,954	9,978,422
Education			
Education K-12	36,163,319	38,453,336	39,229,865
Higher Education	11,114,993	10,801,631	11,303,864
Labor and Workforce Development	353,970	406,464	421,116
Government Operations *	—	—	—
General Government			
General Administration	1,842,451	2,240,543	1,796,460
Tax Relief	666,691	666,504	669,140
Shared Revenues	3,003,378	2,117,815	1,649,546
Debt Service	4,017,468	4,812,893	4,988,637
Other Statewide Expenditures	889,971	1,532,718	1,454,338
Expenditure Adjustment for Encumbrances	(520,272)	(1,177,635)	(1,244,356)
Credit for Overhead Services by General Fund	(371,965)	(470,455)	(549,309)
Statewide Indirect Cost Recoveries	(83,338)	(86,071)	(88,045)
TOTAL	**$ 115,015,206**	**$ 124,546,271**	**$ 129,201,992**
EXPENDITURES BY CHARACTER			
State Operations	$ 34,037,821	$ 36,867,742	$ 41,027,869
Local Assistance	78,626,805	84,578,753	85,603,560
Capital Outlay	2,350,580	3,099,776	2,570,563
TOTAL	**$ 115,015,206**	**$ 124,546,271**	**$ 129,201,992**

* These functions are most impacted by the Governor's Reorganization Plan No. 2 of 2012.

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

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

2009	2010	2011	2012	2013	2014	2015
$ 330,594	$ 323,371	$ 325,244	$ 331,052	$ 329,903	$ 345,319	$ 347,844
3,962,289	2,606,012	3,742,539	3,360,882	2,961,759	3,257,190	3,540,001
1,669,476	1,615,119	1,810,506	1,543,381	1,548,666	1,879,794	1,843,252
1,248,522	1,079,608	1,173,185	1,249,034	1,275,754	622,493	668,873
228,408	215,295	227,899	239,838	211,466	90,082	215,135
7,331,284	7,178,962	7,109,753	5,452,535	5,950,645	7,389,121	7,390,367
3,225,625	3,307,987	3,414,859	3,358,016	3,505,612	3,431,142	4,350,235
1,032,212	831,753	962,109	1,027,911	907,427	1,000,477	1,159,685
35,041,981	31,129,184	41,642,841	41,359,564	44,613,839	46,257,581	49,929,687
9,566,474	7,860,690	9,514,121	7,892,864	8,530,717	9,111,239	9,841,406
34,354,841	33,850,883	33,193,396	32,755,642	39,789,023	38,742,395	48,853,440
9,486,317	9,735,095	10,623,763	9,256,322	9,055,279	10,659,644	12,658,443
414,307	374,059	370,993	700,449	710,343	726,075	773,047
—	—	—	—	—	888,422	946,248
1,728,781	1,711,273	1,757,991	1,712,184	1,948,034	1,851,530	2,880,301
480,312	438,725	438,082	434,385	427,285	421,734	416,755
1,976,050	2,151,407	2,231,710	1,997,607	3,660,110	2,082,676	1,879,362
5,693,895	6,049,251	6,222,307	6,561,871	5,721,714	6,305,806	6,439,994
1,168,937	54,058 ^	1,330,757	1,453,787	1,365,657	1,109,007	2,891,100
551,826	1,785,703	18,316	2,195,656	(136,097)	30,739	(633,345)
(507,543)	(362,614)	(417,786)	(485,301)	(592,314)	(642,848)	(602,749)
(94,458)	(80,454)	(100,543)	(109,807)	(132,847)	(133,400)	(147,349)
$ 118,890,130	**$ 111,855,367**	**$ 125,592,042**	**$ 122,287,872**	**$ 131,651,975**	**$ 135,426,218**	**$ 155,641,732**

$ 38,101,282	$ 36,673,078	$ 40,451,395	$ 39,579,635	$ 39,122,859	$ 39,266,400	$ 43,274,995
78,795,864	72,795,422	84,254,039	81,820,212	91,890,033	95,620,340	111,421,332
1,992,984	2,386,867	886,608	888,025	639,083	539,478	945,405
$ 118,890,130	**$ 111,855,367**	**$ 125,592,042**	**$ 122,287,872**	**$ 131,651,975**	**$ 135,426,218**	**$ 155,641,732**

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

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2006	2007	2008
REVENUES	**$ 121,223,565**	**$ 123,011,246**	**$ 125,875,126**
EXPENDITURES			
State Operations	34,037,821	36,867,742	41,027,869
Local Assistance	78,626,805	84,578,753	85,603,560
Capital Outlay	2,350,580	3,099,776	2,570,563
Total Expenditures	**115,015,206**	**124,546,271**	**129,201,992**
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	20,405,584	22,142,662	27,958,681
Transfers To Other Funds	(23,835,239)	(24,389,984)	(26,765,364)
Revenues Collected for Other Funds	90,897,597	93,678,755	95,874,434
Disbursements of Revenues Collected for Other Funds	(90,897,597)	(93,678,755)	(95,874,434)
Local Sales Taxes Collected	9,256,460	9,505,996	9,522,773
Distributions of Local Sales Taxes	(9,256,460)	(9,505,996)	(9,522,773)
Other Additions	16,815,974	18,827,340	19,616,548
Other Deductions	(15,501,800)	(17,412,227)	(18,002,478)
Total Other Financing Sources (Uses)	**(2,115,481)**	**(832,209)**	**2,807,387**
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	**4,091,878**	**(2,367,234)**	**(519,479)**
FUND BALANCES			
Fund Balances (Deficit), Beginning	**19,054,536** *	**22,701,267**	**20,579,749**
Restatements			
Prior Year Revenue Adjustments	3,034,797	(46,718)	(646,899)
Adjustments to Prior Year Appropriation Expenditures	258,359	292,434	(63,912)
Prior Year Surplus Adjustments	—	—	—
Fund Balances (Deficit), Beginning, Restated	**22,347,692**	**22,946,983**	**19,868,938**
Deferred Payroll †	—	—	—
Reserved for Encumbrances	4,521,698	5,697,523	6,941,880
Reserved for Unencumbered Balances of Continuing Appropriations	7,051,171	9,270,817	8,089,529
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties	7,042,585	9,779,407	(804,802)
Unreserved-Undesignated	4,085,813	(4,167,998)	5,122,852
Total Fund Balances (Deficit), Ending	**$ 22,701,267**	**$ 20,579,749**	**$ 19,349,459**

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

† Beginning with the 2009-10 Budget Act, Control Section 12.45

2009	2010	2011	2012	2013	2014	2015
$ 108,148,584	**$ 112,368,437**	**$ 124,812,985**	**$ 120,817,463**	**$ 139,618,615**	**$ 144,795,258**	**$ 161,699,827**
38,101,282	36,673,078	40,451,395	39,579,635	39,122,859	39,266,400	43,274,995
78,795,864	72,795,422	84,254,039	81,820,212	91,890,033	95,620,340	111,421,332
1,992,984	2,386,867	886,608	888,025	639,083	539,478	945,405
118,890,130	**111,855,367**	**125,592,042**	**122,287,872**	**131,651,975**	**135,426,218**	**155,641,732**
20,355,085	18,746,324	28,480,242	39,860,245	45,583,432	51,786,637	53,636,845
(22,740,558)	(21,090,752)	(26,801,534)	(41,947,269)	(48,548,777)	(56,980,580)	(57,046,331)
79,364,827	83,125,247	88,733,711	83,050,653	96,034,293	100,603,208	113,375,442
(79,364,827)	(83,125,247)	(88,733,711)	(83,050,653)	(96,034,293)	(100,603,208)	(113,375,442)
8,439,533	8,549,022	8,954,385	9,789,922	10,763,363	11,695,926	11,995,638
(8,439,533)	(8,549,022)	(8,954,385)	(9,789,922)	(10,763,363)	(11,695,926)	(11,995,638)
20,341,688	17,813,604	18,962,136	20,401,396	20,242,013	22,188,322	20,636,350
(20,474,325)	(18,083,248)	(19,808,766)	(20,872,362)	(20,155,429)	(21,490,750)	(20,383,279)
(2,518,110)	**(2,614,072)**	**832,078**	**(2,557,990)**	**(2,878,761)**	**(4,496,371)**	**(3,156,415)**
(13,259,656)	**(2,101,002)**	**53,021**	**(4,028,399)**	**5,087,879**	**4,872,669**	**2,901,680**
19,349,459	**7,224,287**	**7,853,659**	**10,193,574**	**9,328,446**	**15,622,349** *	**19,215,091**
915,701	1,847,203	2,431,396	2,210,260	1,203,301	(207,429)	893,219
218,783	883,171	(144,502)	953,011	2,737	(1,072,498)	(803,056)
—	—	—	—	—	—	—
20,483,943	**9,954,661**	**10,140,553**	**13,356,845**	**10,534,484**	**14,342,422**	**19,305,254**
—	1,162,162	1,183,626	1,207,603	1,173,521	1,432,349	1,542,891
6,389,243	4,604,340	4,559,244	2,385,763	2,526,489	2,495,746	3,129,081
8,114,645	20,724,534	12,226,418	20,896,277	11,374,377	8,658,266	10,641,686
4,645,710	357,879	219,411	5,072,298	7,528,456	6,312,864	9,023,256
(11,925,311)	(18,995,256)	(7,995,125)	(20,233,495)	(6,980,480)	315,866	(2,129,980)
$ 7,224,287	**$ 7,853,659**	**$ 10,193,574**	**$ 9,328,446**	**$ 15,622,363**	**$ 19,215,091**	**$ 22,206,934**

Governmental Cost Funds
Detailed Statement of Revenues

Year Ended June 30, 2015
(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	$ 168,879	$ —	$ 168,879
Excise Tax on Distilled Spirits	188,494	—	188,494
Corporation (Income) Tax	9,908,607	—	9,908,607
Cigarette Tax	86,317	747,670	833,987
Horse Racing Revenues	1,136	13,081	14,217
Inheritance Tax	—	—	—
Estate Tax	—	—	—
Gift Tax	—	—	—
Insurance Gross Premiums Tax	2,444,573	1,464,288	3,908,861
Trailer Coach License (In-Lieu) Fees	21,301	1,888	23,189
Motor Vehicle License (In-Lieu) Fees	148	2,296,766	2,296,914
Motor Vehicle Fuel Tax – Gasoline	—	5,348,064	5,348,064
Motor Vehicle Fuel Tax – Diesel	—	365,634	365,634
Motor Vehicle Registration and Other Fees	—	4,201,852	4,201,852
Personal Income Tax	76,862,208	1,366,605	78,228,813
Retail Sales and Use Tax	23,667,703	9,999,833	33,667,536
Retail Sales and Use Tax – Fiscal Recovery	—	1,583,880	1,583,880
Retail Sales and Use Tax – Realignment	—	3,179,652	3,179,652
TOTAL MAJOR TAXES AND LICENSES	**113,349,366**	**30,569,213**	**143,918,579**
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utilities Commission Fees	—	119,406	119,406
Liquor License Fees	—	56,513	56,513
Genetic Disease Counseling	—	124,347	124,347
Energy Resources Surcharge	—	507,174	507,174
Other Regulatory Taxes	8,925	124,683	133,608
General Fish and Game Licenses, Tags, and Permits	—	103,499	103,499
Other Regulatory Licenses and Permits	6,682	6,972,153	6,978,835
Teacher Credential Fees	—	20,658	20,658
Insurance Company Fees and Penalties	—	74,156	74,156
Division of Real Estate License Fees	—	60,579	60,579
Beverage Container Redemption Fees	—	1,260,778	1,260,778
Hazardous Waste Control Fees	—	49,111	49,111
Insurance Department Fees and Assessments	—	169,163	169,163
Universal Telephone Service Tax	—	—	—
Other	1,329	333,333	334,662
Total Regulatory Taxes and Licenses	**16,936**	**9,975,553**	**9,992,489**

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	31,446	31,446
Penalties on Traffic Violations	—	67,202	67,202
Penalties on Felony Convictions	—	55,266	55,266
Fingerprint Identification Card Fees	—	76,854	76,854
Trial Court Funding Revenues	—	—	—
Other	202,314	1,306,922	1,509,236
Total Revenue From Local Agencies	**202,314**	**1,537,690**	**1,740,004**
Services to the Public			
Pay Patients Board Charges	10,045	—	10,045
State Beach and Park Service Fees	—	115,552	115,552
Emergency Telephone User's Surcharge	—	97,664	97,664
Receipts From Health Care Deposit Fund	—	—	—
Medicare Receipts from Federal Government	13,659	—	13,659
General Fees - Secretary of State	168	33,740	33,908
Personalized License Plates	—	52,580	52,580
Other	2,616	184,954	187,570
Total Services to the Public	**26,488**	**484,490**	**510,978**
Use of Property and Money			
Income from Pooled Money Investments	21,016	163	21,179
Income from Surplus Money Investments	1,449	23,626	25,075
Federal Land Royalties	—	58,519	58,519
Rentals of State Property	19,773	60,026	79,799
State Lands Royalties	244,447	—	244,447
Other	7,855	63,248	71,103
Total Use of Property and Money	**294,540**	**205,582**	**500,122**
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	85,887	85,887
Sale of Fixed Assets	43	9,576	9,619
Revenue – Abandoned Property	470,229	8,959	479,188
Miscellaneous Revenue	139,268	618,776	758,044
Tribal Gaming Revenues	241,049	49,649	290,698
Delinquent Receivables - Cost Recovery GC 16583.1	11,768	379	12,147
Penalties and Interest on Personal Income Tax	—	12,464	12,464
Uninsured Motorist Fees	1,104	274	1,378
Other Revenue – Cost Recoveries	81,601	46,173	127,774
Penalty Assessments	128,327	1,544,034	1,672,361
Auction Proceeds for Carbon Allowances	—	1,490,776	1,490,776
Other	21,899	75,420	97,319
Total Miscellaneous	**1,095,288**	**3,942,367**	**5,037,655**
TOTAL MINOR REVENUES	**1,635,566**	**16,145,682**	**17,781,248**
TOTAL REVENUES	**$ 114,984,932**	**$ 46,714,895**	**$ 161,699,827**

Governmental Cost Funds
Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015
(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	$ 116,247	$ 339	$ 116,586	$ 116,586	$ —	$ —
Assembly	153,170	58	153,228	153,228	—	—
Legislative Joint Expenses	—	15	15	15	—	—
Total Legislature	269,417	412	269,829	269,829	—	—
Legislative Counsel Bureau	78,015	—	78,015	78,015	—	—
Total Legislative	**347,432**	**412**	**347,844**	**347,844**	**—**	**—**
Judicial						
Judiciary	1,435,078	1,855,967	3,291,045	702,316	2,480,732	107,997
Commission on Judicial Performance	4,308	—	4,308	4,308	—	—
Contributions to Judges' Retirement System	244,648	—	244,648	4,414	240,234	—
Total Judicial	**1,684,034**	**1,855,967**	**3,540,001**	**711,038**	**2,720,966**	**107,997**
Executive/Governor						
Governor's Office	10,896	—	10,896	10,896	—	—
Governor's Office of Business and Economic Development	9,766	119	9,885	9,885	—	—
Governors Office of Emergency Services	108,498	113,815	222,313	59,160	160,488	2,665
Secretary for Government Operations Agency	1,068	—	1,068	1,068	—	—
Secretary for Business, Consumer Services, and Housing	93	712	805	805	—	—
Secretary for Transportation Agency	—	2,371	2,371	2,371	—	—
Secretary for California Health and Human Services Agency	3,158	1,981	5,139	5,139	—	—
Secretary of the Natural Resources Agency	—	11,169	11,169	4,477	6,692	—
Office of the Inspector General	16,361	—	16,361	16,361	—	—
Secretary for Environmental Protection	1,905	11,022	12,927	12,927	—	—
Secretary for Labor and Workforce Development	—	266	266	266	—	—
Office of Planning and Research	10,562	795	11,357	6,357	5,000	—
Total Executive/Governor	**162,307**	**142,250**	**304,557**	**129,712**	**172,180**	**2,665**

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Executive/Constitutional Offices						
Office of the Lieutenant Governor	986	—	986	986	—	—
Department of Justice	189,607	273,822	463,429	458,539	4,890	—
State Controller	60,198	9,436	69,634	69,599	35	—
Department of Insurance	3,392	239,236	242,628	182,064	60,564	—
California Gambling Control Commission	—	5,233	5,233	5,233	—	—
State Board of Equalization	298,948	237,067	536,015	536,015	—	—
Secretary of State	27,931	55,469	83,400	83,400	—	—
Citizens Redistricting Commission	94	—	94	94	—	—
State Treasurer	3,358	779	4,137	4,137	—	—
Scholarshare Investment Board	351	—	351	351	—	—
California Debt and Investment Advisory Commission	—	2,627	2,627	2,627	—	—
California Debt Limit Allocation Committee	—	1,353	1,353	1,353	—	—
California Industrial Development Financing Advisory Commission	—	3	3	3	—	—
California Tax Credit Allocation Committee	—	6,158	6,158	5,969	189	—
Alternative Energy & Advanced Transportation Finance Authority	—	5,910	5,910	311	5,599	—
California Health Facilities Authority	20,430	3,999	24,429	23	24,406	—
California School Finance Authority	92,308	—	92,308	277	92,031	—
Total Executive/Constitutional Offices	**697,603**	**841,092**	**1,538,695**	**1,350,981**	**187,714**	**—**
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	**2,891,376**	**2,839,721**	**5,731,097**	**2,539,575**	**3,080,860**	**110,662**
STATE AND CONSUMER SERVICES *						
Department of Business Oversight	—	81,218	81,218	81,218	—	—
California Horse Racing Board	—	11,713	11,713	11,713	—	—
Department of Consumer Affairs Regulatory Boards	—	290,977	290,977	290,977	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	—	267,914	267,914	267,914	—	—
Alfred E. Alquist Seismic Safety Commission	—	1,179	1,179	1,179	—	—
Department of Fair Employment and Housing	15,872	—	15,872	15,872	—	—
TOTAL STATE AND CONSUMER SERVICES	**15,872**	**653,001**	**668,873**	**668,873**	**—**	**—**
BUSINESS, TRANSPORTATION, AND HOUSING						
Business and Housing *						
Department of Alcoholic Beverage Control	—	55,496	55,496	53,139	2,357	—
Alcoholic Beverage Control Appeals Board	—	863	863	863	—	—
Department of Housing and Community Development	8,710	150,066	158,776	31,192	127,584	—
Total Business and Housing	**8,710**	**206,425**	**215,135**	**85,194**	**129,941**	**—**

* State and Consumer Services, Business and Housing, and Government Operations are the three most impacted functions by the Governor's Reorganization Plan No. 2 of 2012.

(Continued)

Governmental Cost Funds
Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	**Total Expenditures**	State Operations	Local Assistance	Capital Outlay
Transportation						
California Transportation Commission	—	2,518	2,518	2,518	—	—
State Transit Assistance	—	420,536	420,536	—	420,536	—
Department of Transportation	83,416	3,490,917	3,574,333	2,909,365	206,710	458,258
Highspeed Rail Authority	—	234,726	234,726	—	—	234,726
Pilot Commissioners Board for SF, San Pablo, and Suisun Bays	—	1,802	1,802	1,802	—	—
Department of the California Highway Patrol	—	2,083,001	2,083,001	2,049,384	—	33,617
Department of Motor Vehicles	44	1,073,407	1,073,451	1,073,262	—	189
Total Transportation	**83,460**	**7,306,907**	**7,390,367**	**6,036,331**	**627,246**	**726,790**
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING	**92,170**	**7,513,332**	**7,605,502**	**6,121,525**	**757,187**	**726,790**
NATURAL RESOURCES						
California Science Center	18,832	7,725	26,557	26,557	—	—
California African-American Museum	2,309	—	2,309	2,309	—	—
Special Resources Programs	—	4,963	4,963	211	4,752	—
California Tahoe Conservancy	—	6,403	6,403	4,303	300	1,800
California Conservation Corps	44,166	42,290	86,456	86,456	—	—
Energy Resources Conservation and Development Commission	—	523,801	523,801	305,287	218,514	—
Colorado River Board of California	(65)	—	(65)	(65)	—	—
Department of Conservation	3,094	69,213	72,307	72,307	—	—
Department of Forestry and Fire Protection	948,775	142,046	1,090,821	1,066,402	24,153	266
State Lands Commission	10,375	15,230	25,605	25,605	—	—
Department of Fish and Wildlife	95,565	225,085	320,650	293,555	27,095	—
Wildlife Conservation Board	17,160	(389)	16,771	1,011	—	15,760
California Coastal Commission	12,613	4,666	17,279	15,525	1,754	—
State Coastal Conservancy	5,095	242	5,337	2,801	18	2,518
Native American Heritage Commission	844	—	844	844	—	—
Department of Parks and Recreation	117,541	305,643	423,184	349,705	40,055	33,424
Santa Monica Mountains Conservancy	—	324	324	324	—	—
San Francisco Bay Conservation And Development Commission	4,034	500	4,534	4,534	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	**Total Expenditures**	State Operations	Local Assistance	Capital Outlay
State-Local Realignment 2011 And Mountains Conservancy	—	363	363	363	—	—
San Joaquin River Conservancy	—	373	373	373	—	—
Baldwin Hills Conservancy	—	354	354	354	—	—
Delta Protection Commission	—	866	866	866	—	—
San Diego River Conservancy	—	357	357	357	—	—
Coachella Valley Mountains Conservancy	—	294	294	294	—	—
Sierra Nevada Conservancy	—	4,072	4,072	4,072	—	—
Department of Water Resources	122,758	33,117	155,875	153,818	—	2,057
Sacramento-San Joaquin Delta Conservancy	939	78	1,017	1,017	—	—
Delta Stewardship Council	10,309	604	10,913	10,913	—	—
Department of Resources, Recycling, and Recovery	—	1,547,671	1,547,671	208,213	1,339,458	—
TOTAL NATURAL RESOURCES	**1,414,344**	**2,935,891**	**4,350,235**	**2,638,311**	**1,656,099**	**55,825**
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY						
State Air Resources Board	—	493,687	493,687	298,709	194,978	—
Department of Pesticide Regulation	—	85,003	85,003	59,660	25,343	—
State Water Resources Control Board	35,740	373,581	409,321	385,668	23,653	—
Department of Toxic Substances Control	26,627	128,431	155,058	154,799	259	—
Office of Environmental Health Hazard Assessment	4,180	12,436	16,616	16,616	—	—
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	**66,547**	**1,093,138**	**1,159,685**	**915,452**	**244,233**	**—**
HEALTH AND HUMAN SERVICES						
Mental Health Services Oversight and Accountability Commission	—	52,831	52,831	52,831	—	—
State-Local Realignment 2011	—	6,560,120	6,560,120	—	6,560,120	—
Emergency Medical Services Authority	7,282	3,663	10,945	4,572	6,373	—
Office of Statewide Health Planning and Development	—	117,201	117,201	91,113	26,088	—
Department of Managed Health Care	—	52,316	52,316	52,316	—	—
Department of Aging	31,292	4,379	35,671	3,237	32,434	—
California Children and Families Commission	—	415,166	415,166	6,384	408,782	—
Department of Health Care Services	17,443,505	7,766,560	25,210,065	188,343	25,021,722	—
Department of Public Health	119,182	583,921	703,103	338,353	364,750	—
Managed Risk Medical Insurance Board	—	(19,772)	(19,772)	—	(19,772)	—
Department of Developmental Services						
Department of Developmental Services – Headquarters	2,813,174	2,222	2,815,396	3,917	2,811,479	—
State Hospitals	219,694	—	219,694	219,694	—	—
Sonoma State Hospital	102,714	—	102,714	102,714	—	—

(Continued)

Governmental Cost Funds
Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	**Total Expenditures**	State Operations	Local Assistance	Capital Outlay
Southern California Facility – Cathedral City	10,409	—	10,409	10,409	—	—
Total Department of Developmental Services	3,145,991	2,222	3,148,213	336,734	2,811,479	—
Department of Mental Health						
Department of State Hospitals Sacramento	192,463	—	192,463	189,101	—	3,362
Department of State Hospitals Atascadero	224,760	—	224,760	224,760	—	—
Department of State Hospitals Metropolitan	127,326	—	127,326	127,326	—	—
Department of State Hospitals Napa	242,589	—	242,589	242,589	—	—
Department of State Hospitals Patton	293,614	—	293,614	293,614	—	—
Department of State Hospitals Stockton	92,541	—	92,541	92,541	—	—
Department of State Hospitals Vacaville	71,993	—	71,993	71,993	—	—
Department of State Hospitals Coalinga	229,739	—	229,739	229,739	—	—
Department of State Hospitals Salinas	53,785	—	53,785	53,785	—	—
Total Department of Mental Health	1,528,810	—	1,528,810	1,525,448	—	3,362
Department of Community Services And Development	—	39,169	39,169	1,697	37,472	—
Department of Rehabilitation	58,396	945	59,341	59,341	—	—
Department of Child Support Services	304,401	—	304,401	46,185	258,216	—
Department of Social Services	6,569,088	32,256	6,601,344	154,758	6,446,586	—
State-Local Realignment	—	5,110,763	5,110,763	—	5,110,763	—
TOTAL HEALTH AND HUMAN SERVICES	**29,207,947**	**20,721,740**	**49,929,687**	**2,861,312**	**47,065,013**	**3,362**
CORRECTIONS AND REHABILITATION						
Department of Corrections and Rehabilitation	9,759,951	13,676	9,773,627	9,680,357	29,529	63,741
Board of State and Community Corrections	68,498	40,882	109,380	12,162	97,218	—
Federal Immigration Funding-Incarceration	(41,601)	—	(41,601)	(41,601)	—	—
TOTAL CORRECTIONS AND REHABILITATION	**9,786,848**	**54,558**	**9,841,406**	**9,650,918**	**126,747**	**63,741**
EDUCATION						
K-12 Education						
Department of Education – Headquarters	47,255,894	(125,130)	47,130,764	65,465	47,065,299	—
California School for the Blind	11,397	—	11,397	11,397	—	—

	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	32,795	—	32,795	32,795	—	—
California School for the Deaf – Riverside	29,375	—	29,375	29,375	—	—
Diagnostic Centers	12,846	—	12,846	12,846	—	—
California State Library	27,824	958	28,782	17,280	11,502	—
Education Audit Appeals Panel	773	—	773	773	—	—
California State Summer School for the Arts	1,383	—	1,383	1,383	—	—
Contributions to Teachers' Retirement Fund	1,486,004	—	1,486,004	—	1,486,004	—
School Facilities Aid Program	95,050	3,796	98,846	—	98,846	—
Commission on Teacher Credentialing	—	20,475	20,475	20,475	—	—
Total K-12 Education	**48,953,341**	**(99,901)**	**48,853,440**	**191,789**	**48,661,651**	**—**
Higher Education – Community Colleges						
Board of Governors of the California Community Colleges	5,012,710	8,963	5,021,673	12,504	5,009,169	—
Total Higher Education – Community Colleges	**5,012,710**	**8,963**	**5,021,673**	**12,504**	**5,009,169**	**—**
Higher Education – UC, CSU, and Other						
University of California	2,990,133	30,292	3,020,425	3,020,425	—	—
Hastings College of Law	9,628	—	9,628	9,628	—	—
Trustees of the California State University – Fiscal Management	345,429	—	345,429	345,429	—	—
California State University, Bakersfield	56,303	—	56,303	56,303	—	—
California State University, Channel Islands	50,426	—	50,426	50,426	—	—
California State University, Chico	94,831	—	94,831	94,831	—	—
California State University, Dominguez Hills	67,460	—	67,460	67,460	—	—
California State University, East Bay	76,410	—	76,410	76,410	—	—
California State University, Fresno	121,615	—	121,615	121,615	—	—
California State University, Fullerton	149,162	—	149,162	149,162	—	—
California State University, Humboldt	65,519	—	65,519	65,519	—	—
California State University, Long Beach	170,578	—	170,578	170,578	—	—
California State University, Los Angeles	115,164	—	115,164	115,164	—	—
California State University, Maritime Academy	19,024	—	19,024	19,024	—	—
California State University, Monterey Bay	52,037	—	52,037	52,037	—	—
California State University, Northridge	159,201	—	159,201	159,201	—	—
California State Polytechnic University, Pomona	133,136	—	133,136	133,136	—	—
California State University, Sacramento	151,867	—	151,867	151,867	—	—
California State Universtiy, San Bernardino	107,024	—	107,024	107,024	—	—
California State University, San Diego	158,646	—	158,646	158,646	—	—
California State University, San Francisco	177,288	—	177,288	177,288	—	—

(Continued)

Governmental Cost Funds
Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	**Total Expenditures**	State Operations	Local Assistance	Capital Outlay
California State University, San Jose	165,434	—	165,434	165,434	—	—
California State Polytechnic University, San Luis Obispo	152,126	—	152,126	152,126	—	—
California State University, San Marcos	64,041	—	64,041	64,041	—	—
California State University, Sonoma	55,255	—	55,255	55,255	—	—
California State University, Stanislaus	54,077	—	54,077	54,077	—	—
CSU Health Benefits for Retired Annuitants	255,638	—	255,638	255,638	—	—
Awards For Innovation In Higher Education	50,000	—	50,000	—	50,000	—
Student Aid Commission	1,539,026	—	1,539,026	11,989	1,527,037	—
Total Higher Education – UC, CSU, and Other	**7,606,478**	**30,292**	**7,636,770**	**6,059,733**	**1,577,037**	**—**
Total Higher Education	**12,619,188**	**39,255**	**12,658,443**	**6,072,237**	**6,586,206**	**—**
TOTAL EDUCATION	**61,572,529**	**(60,646)**	**61,511,883**	**6,264,026**	**55,247,857**	**—**
LABOR AND WORKFORCE DEVELOPMENT						
Public Employment Relations Board	8,769	—	8,769	8,769	—	—
Employment Development Department	267,332	132,649	399,981	399,981	—	—
California Workforce Investment Board	—	1,549	1,549	1,549	—	—
Agricultural Labor Relations	7,142	933	8,075	8,075	—	—
Department of Industrial Relations	—	354,673	354,673	354,673	—	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	**283,243**	**489,804**	**773,047**	**773,047**	**—**	**—**
GOVERNMENT OPERATIONS *						
Department of Human Resources	6,801	6	6,807	6,807	—	—
Department of Technology	4,718	—	4,718	4,718	—	—
State Personnel Board	937	—	937	937	—	—
Franchise Tax Board	697,146	18,880	716,026	716,026	—	—
Department of General Services	39,813	82,622	122,435	119,935	—	2,500
California Victim Compensation and Government Claims Board	289	93,302	93,591	29,940	63,651	—
Office of Administrative Law	1,734	—	1,734	1,734	—	—
TOTAL GOVERNMENT OPERATIONS	**751,438**	**194,810**	**946,248**	**880,097**	**63,651**	**2,500**

* State and Consumer Services, Business and Housing, and Government Operations are the three most impacted functions by the Governor's Reorganization Plan No. 2 of 2012.

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	**Total Expenditures**	State Operations	Local Assistance	Capital Outlay
GENERAL GOVERNMENT						
General Administration						
Commission on Peace Officer Standards and Training	3,200	52,542	55,742	36,684	19,058	—
State Public Defender	11,180	—	11,180	11,180	—	—
California Arts Council	3,843	1,383	5,226	677	4,549	—
California Citizen Compensation Committee	—	—	—	—	—	—
Department of Food and Agriculture	69,481	157,176	226,657	184,679	41,978	—
Fair Political Practices Commission	9,493	—	9,493	9,493	—	—
Public Utilities Commission	—	1,193,881	1,193,881	751,647	442,234	—
Milton Marks Commission on California State Government Organization and Economy	861	—	861	861	—	—
California Commission on Disability Access	525	—	525	525	—	—
Commission on the Status of Women and Girls	358	—	358	358	—	—
California State Auditor's Office	15,268	(2,871)	12,397	12,397	—	—
Department of Finance	30,215	984	31,199	31,199	—	—
Financial Information System for California	95,602	6,516	102,118	102,118	—	—
Commission on State Mandates	886,725	2,637	889,362	1,967	887,395	—
Military Department	45,359	1,338	46,697	46,552	20	125
Veterans' Home of California – Headquarters	291,751	2,854	294,605	285,981	6,704	1,920
Total General Administration	**1,463,861**	**1,416,440**	**2,880,301**	**1,476,318**	**1,401,938**	**2,045**
Tax Relief						
General Tax Relief	416,755	—	416,755	—	416,755	—
Total Tax Relief	**416,755**	**—**	**416,755**	**—**	**416,755**	**—**
Local Government Aid (Subventions)						
Local Government Financing, Proposition 13 Fiscal Relief	17,121	(283)	16,838	—	16,838	—
Trial Court Security Trial Court Security Ch 25/14	713	—	713	—	713	—
Payments to Counties for Costs of Homicide Trials	73	—	73	—	73	—
Shared Revenues						
Apportionment of Off-Highway License Fees	—	2,081	2,081	—	2,081	—
Apportionment of Tideland Revenues	492	—	492	—	492	—
Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	—	1,856,134	1,856,134	24,028	1,832,106	—
Apportionment of Geothermal Resources Development	—	3,031	3,031	3,031	—	—
Total Shared Revenues	492	1,861,246	1,861,738	27,059	1,834,679	—
Total Local Government Aid (Subventions)	**18,399**	**1,860,963**	**1,879,362**	**27,059**	**1,852,303**	**—**

(Continued)

Governmental Cost Funds
Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2015
(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	**Total Expenditures**	State Operations	Local Assistance	Capital Outlay
Debt Service						
General Obligation Bonds and Commercial Paper	5,097,427	—	5,097,427	5,097,427	—	—
Economic Recovery Financing Committee	—	1,290,340	1,290,340	1,290,340	—	—
Cash Management and Budgetary Loans	51,999	—	51,999	51,999	—	—
Interest Payments to Federal Governments	203	25	228	228	—	—
Total Debt Service	**5,149,629**	**1,290,365**	**6,439,994**	**6,439,994**	**—**	**—**
Statewide Expenditure and Savings						
Health and Dental Benefits for Annuitants	1,456,021	34,374	1,490,395	1,490,395	—	—
Budget Stabilization Account	1,606,422	—	1,606,422	1,606,422	—	—
Board of Control Equity Claims	3,019	223	3,242	3,242	—	—
Judgments, Settlements, and Tort Liability Claims	156	2,733	2,889	2,889	—	—
Capital Outlay Planning and Studies Funding	1,000	—	1,000	—	—	1,000
Reserve for Encumbrance	(126,381)	(506,964)	(633,345)	(121,514)	(491,311)	(20,520)
Statewide General Administration Expenditures (Pro Rata)	(603,707)	958	(602,749)	(602,749)	—	—
Miscellaneous	(102,743)	437	(102,306)	(102,306)	—	—
General Fund Credits from Federal Funds	(147,349)	—	(147,349)	(147,349)	—	—
June to July Payroll Deferral	(76,825)	(33,717)	(110,542)	(110,542)	—	—
Total Statewide Expenditure and Savings	**2,009,613**	**(501,956)**	**1,507,657**	**2,018,488**	**(491,311)**	**(19,520)**
TOTAL GENERAL GOVERNMENT	**9,058,257**	**4,065,812**	**13,124,069**	**9,961,859**	**3,179,685**	**(17,475)**
TOTAL GOVERNMENTAL COST EXPENDITURES	**$ 115,140,571**	**$ 40,501,161**	**$ 155,641,732**	**$ 43,274,995**	**$ 111,421,332**	**$ 945,405**

(Concluded)

Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2015

(Amounts in thousands)

	Bonds Outstanding June 30, 2014	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	$ 2,181,915	$ 162,210
California Library Construction and Renovation	292,045	14,005
California Park and Recreational Facilities	13,525	—
California Parklands	2,960	—
California Safe Drinking Water	59,340	—
California Stem Cell Research and Cures	1,453,770	170,870
California Wildlife, Coastal, and Park Land Conservation	124,555	—
Children's Hospital	1,201,280	119,645
Class-Size Reduction Public Education Facilities	6,003,820	849,480
Clean Air and Transportation Improvement	838,975	76,860
Clean Water	11,255	—
Clean Water and Water Conservation	4,820	—
Clean Water and Water Reclamation	21,970	—
Community Parklands	3,135	—
County Correctional Facility Capital Expenditure	17,535	—
County Correctional Facility Capital Expenditure and Youth Facility	79,935	16,270
Disaster Preparedness and Flood Prevention	2,231,645	—
Earthquake Safety and Public Building Rehabilitation	87,190	6,495
Fish and Wildlife Habitat Enhancement	5,395	—
Higher Education Facilities	424,595	64,190
Highway Safety, Traffic Reduction, Air Quality, and Port Security	13,248,140	2,369,945
Housing and Emergency Shelter	2,518,785	159,885
Housing and Homeless	1,755	—
Kindergarten-University Public Education Facilities	31,350,575	1,136,070
Lake Tahoe Acquisitions	300	—
New Prison Construction	42,890	4,590
Passenger Rail and Clean Air	58,800	1,725
Public Education Facilities	1,504,030	269,230
Safe, Clean, Reliable Water Supply	578,960	34,265
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	1,444,740	174,320
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	2,394,965	47,085
Safe Neighborhood Parks	1,551,415	215,725
Safe Reliable High-Speed Passenger Train	623,705	321,255
School Building and Earthquake	15,970	—
School Facilities	1,195,840	78,925
Seismic Retrofit	1,217,410	103,710
State, Urban, and Coastal Park	4,305	—
Veterans' Home	35,205	—
Veterans' Housing & Homeless Prevention	—	125
Voting Modernization	36,305	—
Water Conservation	24,245	—
Water Conservation and Water Quality	34,940	—
Water Quality, Supply, & Infrastructure	—	—
Water Security, Clean Drinking Water, Coastal and Beach Protection	2,771,185	216,190
Total, Non-Self-Liquidating Bonds	**75,714,125**	**6,613,070**
SELF-LIQUIDATING BONDS		
California Water Resources Development	241,835	—
Economic Recovery	4,581,745	—
Veterans Farm and Home Building	433,645	110,000
Total, Self-Liquidating Bonds	**5,257,225**	**110,000**
Total, Bonded Debt	**$ 80,971,350**	**$ 6,723,070**

Interest	Redemption	Refunded	Bonds Outstanding June 30, 2015	Authorized and Unissued	Commercial Paper Authorized
$ 116,519	$ 61,420	$ 180,135	$ 2,102,570	$ 19,107	$ 224,723
15,227	14,505	15,360	276,185	—	5,040
705	1,200	—	12,325	—	—
152	310	—	2,650	—	—
3,044	4,275	—	55,065	—	—
48,882	228,285	—	1,396,355	1,187,650	85,000
6,620	10,345	—	114,210	—	—
78,314	6,530	14,960	1,299,435	269,120	82,480
267,946	254,335	937,735	5,661,230	—	11,400
39,138	42,565	85,435	787,835	—	4,985
630	1,210	—	10,045	—	—
258	415	—	4,405	—	—
1,014	1,595	—	20,375	—	—
157	340	—	2,795	—	—
874	1,970	—	15,565	—	—
3,728	7,205	17,745	71,255	—	—
146,820	—	—	2,231,645	1,063,425	655,227
4,050	15,120	6,070	72,495	—	7,490
275	360	—	5,035	—	—
20,109	32,880	71,415	384,490	—	540
755,660	204,750	—	15,413,335	1,661,455	2,013,035
147,191	587,135	6,915	2,084,620	76,200	1,097,430
70	285	—	1,470	—	—
1,561,397	550,070	1,094,420	30,842,155	—	851,959
12	150	—	150	—	—
1,776	10,225	5,025	32,230	298	2,472
2,583	16,695	1,805	42,025	—	—
70,036	83,185	293,095	1,396,980	—	4,650
27,715	29,785	37,695	545,745	—	62,915
70,599	25,575	195,035	1,398,450	—	43,346
151,612	45,685	—	2,396,365	1,902,710	649,545
71,764	65,300	233,000	1,468,840	43,755	30,065
35,097	135,990	—	808,970	—	8,923,225
847	1,335	—	14,635	—	—
53,381	126,410	87,755	1,060,600	—	10,280
57,734	52,390	113,700	1,155,030	—	—
206	375	—	3,930	—	—
2,408	—	—	35,205	—	975
—	—	—	125	587,265	11,735
1,623	7,465	—	28,840	—	64,495
1,188	1,375	—	22,870	—	5,235
1,701	3,295	—	31,645	230	—
—	—	—	—	7,492,000	52,135
149,202	51,710	240,790	2,694,875	205,910	103,664
3,918,266	**2,684,050**	**3,638,090**	**76,005,055**	**14,509,125**	**15,004,046**
10,098	56,875	—	184,960	167,600	—
153,891	3,637,460	—	944,285	—	—
19,631	77,455	—	466,190	—	428,610
183,619	**3,771,790**	**—**	**1,595,435**	**167,600**	**428,610**
$ 4,101,886	**$ 6,455,840**	**$ 3,638,090**	**$ 77,600,490**	**$ 14,676,725**	**$ 15,432,656**

Bonded Debt
Annual Redemption and Interest Requirement

June 30, 2015
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2016	$ 204,370	$ 36,172	$ 1,839	$ 444
2017	141,757	21,963	1,871	426
2018	141,051	18,985	1,800	408
2019	136,621	28,956	1,740	391
2020	131,162	17,864	1,671	375
2021	235,962	17,754	1,602	360
2022	161,243	17,456	1,338	344
2023	223,009	16,031	1,303	396
2024	106,067	18,898	911	55
2025	109,372	15,511	716	52
2026	319,703	18,183	512	—
2027	110,872	19,571	237	—
2028	133,193	16,720	226	—
2029	134,923	16,185	—	—
2030	113,430	16,233	—	—
2031	134,017	29,497	—	—
2032	170,867	17,933	—	—
2033	172,504	18,320	—	—
2034	198,752	32,221	—	—
2035	191,581	24,277	—	—
2036	183,797	23,968	—	—
2037	73,089	18,276	—	—
2038	159,310	12,607	—	—
2039	145,534	23,372	—	—
2040	16,835	8,664	—	—
2041	28,036	7,484	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	**3,877,057**	**513,101**	**15,766**	**3,251**
Percent of Total Requirements	2.81%	0.37%	0.01%	0.00%
Total Interest Payments	**1,774,487**	**236,916**	**3,441**	**601**
Total Redemptions	**$ 2,102,570**	**$ 276,185**	**$ 12,325**	**$ 2,650**

Non-Self-Liquidating

California Safe Drinking Water	California Stem Cell Research and Cures	California Wildlife, Coastal, and Park Land Conservation	Children's Hospital	Class-Size Reduction Public Education Facilities	Clean Air and Transportation Improvement	Clean Water
$ 7,111	$ 370,559	$ 16,407	$ 89,983	$ 504,938	$ 106,927	$ 1,774
6,872	224,921	16,340	160,731	483,620	102,230	1,707
7,208	205,463	16,293	82,138	473,070	87,071	1,641
7,744	234,267	15,687	113,032	465,113	83,781	1,575
6,814	300,828	15,075	78,398	459,334	100,129	1,508
5,823	13,005	14,460	91,583	447,453	115,483	1,443
5,601	12,947	13,020	90,839	484,034	59,698	1,372
6,313	12,884	12,503	87,738	548,224	68,155	1,301
4,347	11,674	9,160	92,591	504,252	52,834	265
3,382	11,674	6,499	94,133	551,128	41,116	103
3,313	12,828	5,417	99,286	533,712	49,587	—
1,347	12,771	3,573	75,836	450,296	38,622	—
1,230	12,713	1,393	107,700	527,732	33,973	—
1,324	12,651	1,555	81,383	499,158	28,895	—
923	12,594	512	72,537	560,494	26,330	—
378	11,373	510	76,092	324,302	16,487	—
451	11,373	512	75,365	256,021	13,899	—
496	11,373	513	119,477	137,701	13,780	—
322	11,373	—	114,077	92,963	6,007	—
2,009	11,373	—	166,708	11,556	918	—
3,269	11,373	—	167,104	5,238	792	—
167	11,373	—	216,613	2,554	328	—
167	11,373	—	209,512	1,243	160	—
11	239,373	—	100,940	15,369	2,194	—
151	—	—	196,476	—	5	—
—	—	—	4,997	—	—	—
—	—	—	1,058	—	—	—
—	—	—	1,058	—	—	—
—	—	—	1,058	—	—	—
—	—	—	22,218	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
76,773	**1,792,136**	**149,429**	**2,890,661**	**8,339,505**	**1,049,401**	**12,689**
0.06%	1.30%	0.11%	2.10%	6.05%	0.76%	0.01%
21,708	**395,781**	**35,219**	**1,591,226**	**2,678,275**	**261,566**	**2,644**
$ 55,065	**$ 1,396,355**	**$ 114,210**	**$ 1,299,435**	**$ 5,661,230**	**$ 787,835**	**$ 10,045**

(Continued)

Bonded Debt
Annual Redemption and Interest Requirement

June 30, 2015
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Clean Water and Water Conservation	Clean Water and Water Reclamation	Community Parklands	County Correctional Facility Capital Expenditure
2016	$ 650	$ 2,523	$ 478	$ 2,732
2017	632	2,898	458	2,620
2018	609	2,784	439	2,508
2019	585	2,705	420	2,403
2020	538	2,854	403	2,208
2021	516	2,595	386	2,114
2022	493	3,297	369	2,020
2023	471	1,913	426	2,127
2024	448	781	—	—
2025	301	745	—	—
2026	174	774	—	—
2027	122	567	—	—
2028	117	478	—	—
2029	112	790	—	—
2030	—	—	—	—
2031	—	—	—	—
2032	—	—	—	—
2033	—	—	—	—
2034	—	—	—	—
2035	—	—	—	—
2036	—	—	—	—
2037	—	—	—	—
2038	—	—	—	—
2039	—	—	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	**5,768**	**25,704**	**3,379**	**18,732**
Percent of Total Requirements	0.00%	0.02%	0.00%	0.01%
Total Interest Payments	**1,363**	**5,329**	**584**	**3,167**
Total Redemptions	**$ 4,405**	**$ 20,375**	**$ 2,795**	**$ 15,565**

Non-Self-Liquidating

County Correctional Facility Capital Expenditure and Youth Facility	Disaster Preparedness and Flood Prevention	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Highway Safety, Traffic Reduction, Air Quality, and Port Security	Housing and Emergency Shelter
$ 11,629	$ 149,570	$ 13,610	$ 533	$ 56,393	$ 1,033,322	$ 608,772
10,092	159,438	13,136	518	49,593	1,131,288	399,570
11,163	153,077	14,682	591	51,221	1,213,273	282,274
10,125	173,216	12,774	577	57,771	1,099,135	337,386
12,421	233,728	10,168	563	57,147	1,100,522	369,823
4,387	163,748	6,178	548	37,001	1,157,237	39,709
9,373	190,026	4,789	494	46,615	1,099,317	50,625
6,067	154,742	8,884	535	41,750	1,087,739	33,048
3,472	134,456	767	431	24,766	1,138,713	35,944
3,140	219,456	804	320	17,679	1,115,168	33,055
2,150	184,463	240	258	15,116	1,215,462	33,691
1,114	164,431	230	259	8,436	1,083,206	37,099
1,255	135,833	225	240	6,249	1,065,431	32,782
740	135,240	215	235	12,018	1,150,339	32,643
640	159,008	205	221	3,025	1,013,526	32,627
—	246,965	—	222	1,529	780,256	63,767
—	169,120	—	223	1,406	1,010,073	35,112
—	170,063	—	227	1,450	1,096,065	31,182
—	149,094	—	226	424	958,560	138,154
—	412,660	—	—	1,639	971,240	35,003
—	279,897	—	—	1,537	958,862	32,747
—	246,206	—	—	1,201	1,496,889	29,431
—	241,755	—	—	1,187	1,602,417	29,320
—	110,824	—	—	79	911,438	116,873
—	228,895	—	—	1,108	666,179	21,109
—	275,562	—	—	—	567,997	87,680
—	51,619	—	—	—	276,675	4,173
—	—	—	—	—	1,008,558	4,173
—	—	—	—	—	481,347	34,453
—	—	—	—	—	444,128	56,032
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
87,768	**5,093,092**	**86,907**	**7,221**	**496,340**	**29,934,362**	**3,078,257**
0.06%	3.69%	0.06%	0.01%	0.36%	21.70%	2.23%
16,513	**2,861,447**	**14,412**	**2,186**	**111,850**	**14,521,027**	**993,637**
$ 71,255	**$ 2,231,645**	**$ 72,495**	**$ 5,035**	**$ 384,490**	**$ 15,413,335**	**$ 2,084,620**

(Continued)

Bonded Debt
Annual Redemption and Interest Requirement

June 30, 2015
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Housing and Homeless	Kindergarten-University Public Education Facilities	Lake Tahoe Acquisitions	New Prison Construction
2016	$ 201	$ 2,186,519	$ 56	$ 6,670
2017	199	2,358,376	54	6,224
2018	197	2,526,882	51	7,594
2019	190	2,429,159	—	9,583
2020	180	2,175,511	—	1,958
2021	160	2,307,636	—	898
2022	438	2,326,636	—	436
2023	195	2,050,670	—	479
2024	—	1,987,922	—	323
2025	—	2,044,797	—	375
2026	—	2,005,585	—	478
2027	—	2,327,897	—	452
2028	—	2,300,723	—	456
2029	—	2,213,084	—	450
2030	—	2,493,535	—	438
2031	—	2,591,635	—	1,158
2032	—	2,229,235	—	59
2033	—	2,140,467	—	61
2034	—	2,595,296	—	68
2035	—	2,215,453	—	—
2036	—	1,827,304	—	—
2037	—	1,610,571	—	—
2038	—	1,436,808	—	—
2039	—	1,931,737	—	—
2040	—	691,725	—	—
2041	—	1,134,482	—	—
2042	—	1,158,023	—	—
2043	—	429,626	—	—
2044	—	300,176	—	—
2045	—	25,468	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	**1,760**	**56,052,938**	**161**	**38,160**
Percent of Total Requirements	0.00%	40.63%	0.00%	0.03%
Total Interest Payments	**290**	**25,210,783**	**11**	**5,930**
Total Redemptions	**$ 1,470**	**$ 30,842,155**	**$ 150**	**$ 32,230**

Non-Self-Liquidating

Passenger Rail and Clean Air	Public Education Facilities	Safe, Clean, Reliable Water Supply	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	Safe Neighborhood Parks	Safe Reliable High-Speed Passenger Train
$ 9,872	$ 170,936	$ 56,545	$ 124,654	$ 163,613	$ 146,996	$ 142,559
9,486	145,741	43,713	100,810	184,483	112,680	78,937
13,233	122,071	63,397	107,723	168,083	106,152	64,972
8,340	119,049	47,300	131,775	204,604	95,957	86,260
3,203	148,111	38,305	91,304	173,259	185,830	213,121
1,252	148,085	48,884	105,853	249,995	115,089	55,048
959	154,636	43,744	97,685	291,630	153,733	39,674
958	150,673	41,865	87,438	179,246	90,705	37,399
—	125,699	38,662	178,110	165,888	93,249	23,183
—	115,026	40,789	99,255	164,669	94,099	14,173
—	128,779	52,969	166,110	137,530	91,317	18,244
—	147,206	47,542	198,346	144,998	97,530	25,260
—	105,502	42,736	104,567	135,547	102,607	29,084
—	68,926	37,772	72,476	334,845	91,144	18,645
—	27,420	31,132	78,044	122,644	102,060	14,447
—	13,267	30,264	91,630	167,804	99,605	31,485
—	7,832	28,021	92,310	236,960	135,232	11,356
—	5,643	23,777	63,062	235,608	93,941	11,356
—	915	23,901	59,076	214,070	105,471	11,356
—	951	15,076	66,238	153,648	72,079	11,356
—	—	16,876	62,043	180,554	62,248	11,356
—	—	3,790	35,471	265,721	37,141	19,633
—	—	1,255	19,500	275,140	23,933	19,187
—	—	10,029	17,563	220,533	32,662	18,741
—	—	517	15,087	148,311	779	178,194
—	—	10	76,921	185,543	10,567	9,648
—	—	—	—	—	—	925
—	—	—	—	—	—	925
—	—	—	—	—	—	925
—	—	—	—	—	—	20,928
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
47,303	**1,906,468**	**828,871**	**2,343,051**	**5,104,926**	**2,352,806**	**1,218,377**
0.03%	1.38%	0.60%	1.70%	3.70%	1.71%	0.88%
5,278	**509,488**	**283,126**	**944,601**	**2,708,561**	**883,966**	**409,407**
$ 42,025	**$ 1,396,980**	**$ 545,745**	**$ 1,398,450**	**$ 2,396,365**	**$ 1,468,840**	**$ 808,970**

(Continued)

Bonded Debt
Annual Redemption and Interest Requirement

June 30, 2015
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	School Building and Earthquake	School Facilities	Seismic Retrofit	State, Urban, and Coastal Park
2016	$ 2,112	$ 148,487	$ 102,639	$ 562
2017	2,037	157,087	111,840	548
2018	1,967	142,690	118,160	529
2019	1,897	158,266	90,297	510
2020	1,827	149,642	105,031	492
2021	1,757	117,703	106,357	473
2022	1,687	199,622	98,064	455
2023	1,616	96,556	109,620	490
2024	1,544	50,543	94,568	342
2025	1,473	26,141	108,545	156
2026	1,401	11,346	90,340	150
2027	—	10,864	99,673	88
2028	—	10,975	100,820	85
2029	—	17,709	82,875	131
2030	—	5,263	65,384	—
2031	—	2,637	46,341	—
2032	—	2,759	41,294	—
2033	—	2,975	20,684	—
2034	—	518	36,911	—
2035	—	349	22,384	—
2036	—	377	21,083	—
2037	—	72	16,130	—
2038	—	—	15,612	—
2039	—	—	15,487	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
TOTAL BONDED DEBT	**19,318**	**1,312,581**	**1,720,139**	**5,011**
Percent of Total Requirements	0.01%	0.95%	1.25%	0.00%
Total Interest Payments	**4,683**	**251,981**	**565,109**	**1,081**
Total Redemptions	**$ 14,635**	**$ 1,060,600**	**$ 1,155,030**	**$ 3,930**

Non-Self-Liquidating						Self-Liquidating
Veterans' Home	Veterans' Housing & Homeless Prevention	Voting Modernization	Water Conservation	Water Conservation and Water Quality	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development
$ 3,106	$ 6	$ 18,371	$ 2,907	$ 8,004	$ 183,679	$ 57,657
3,177	6	12,125	3,600	3,727	252,625	52,406
3,287	6	110	3,216	3,163	191,825	38,027
2,847	6	61	4,085	5,627	166,949	28,389
2,279	6	—	2,515	2,940	161,628	18,791
3,020	81	—	1,895	2,864	217,839	9,122
2,897	3	—	1,921	2,742	196,027	1,994
2,891	3	—	2,284	2,899	183,444	95
2,168	3	—	1,378	1,530	265,835	90
2,168	52	—	1,068	1,343	315,288	36
2,908	—	—	850	1,299	177,558	—
2,874	—	—	750	1,243	211,927	—
2,835	—	—	658	1,188	178,806	—
2,801	—	—	747	837	189,372	—
2,767	—	—	487	453	180,076	—
1,973	—	—	267	140	226,651	—
1,973	—	—	533	133	270,604	—
1,973	—	—	694	—	269,648	—
12,453	—	—	36	—	294,555	—
1,187	—	—	45	—	198,109	—
1,186	—	—	43	—	155,845	—
1,186	—	—	46	—	101,042	—
1,186	—	—	—	—	82,797	—
16,902	—	—	—	—	209,105	—
—	—	—	—	—	37,619	—
—	—	—	—	—	82,030	—
—	—	—	—	—	5,205	—
—	—	—	—	—	5,205	—
—	—	—	—	—	106,692	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
82,044	**172**	**30,667**	**30,025**	**40,132**	**5,117,985**	**206,607**
0.06%	0.00%	0.02%	0.02%	0.03%	3.71%	0.15%
46,839	**47**	**1,827**	**7,155**	**8,487**	**2,423,110**	**21,647**
$ 35,205	**$ 125**	**$ 28,840**	**$ 22,870**	**$ 31,645**	**$ 2,694,875**	**$ 184,960**

(Continued)

Bonded Debt
Annual Redemption and Interest Requirement

June 30, 2015
(Amounts in thousands)

FISCAL YEAR	Self-Liquidating: Economic Recovery	Self-Liquidating: Veterans Farm and Home Building	Total
2016	$ 60,337	$ 38,484	$ 6,855,708
2017	174,901	39,969	6,787,432
2018	209,629	38,877	6,699,590
2019	151,131	33,424	6,561,710
2020	25,000	25,767	6,430,233
2021	25,000	36,644	5,915,002
2022	25,000	27,041	5,922,335
2023	512,500	24,438	5,892,023
2024	—	18,801	5,190,670
2025	—	18,948	5,272,755
2026	—	14,221	5,395,954
2027	—	30,540	5,355,779
2028	—	22,104	5,216,183
2029	—	30,968	5,271,188
2030	—	35,271	5,171,726
2031	—	35,505	5,025,757
2032	—	45,877	4,866,533
2033	—	47,393	4,690,433
2034	—	30,459	5,087,258
2035	—	23,605	4,609,444
2036	—	27,380	4,034,879
2037	—	26,573	4,213,503
2038	—	17,963	4,162,432
2039	—	17,975	4,156,741
2040	—	17,985	2,229,639
2041	—	17,995	2,488,952
2042	—	—	1,497,678
2043	—	—	1,449,545
2044	—	—	924,651
2045	—	—	568,774
2046	—	—	—
2047	—	—	—
2048	—	—	—
2049	—	—	—
2050	—	—	—
TOTAL BONDED DEBT	**1,183,498**	**744,207**	**137,944,506**
Percent of Total Requirements	0.86%	0.54%	100.00% *
Total Interest Payments	**239,213**	**278,017**	**60,344,016**
Total Redemptions	**$ 944,285**	**$ 466,190**	**$ 77,600,490**

(Concluded)

* Percentage may not add due to rounding.

Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority Code	Authority Section	Authority DOF Approval	Balance
Alternative Energy, and Advanced Transportation Financing Authority, California (0971)							$ **15,633,918**
	Administrative Cost Account	Money Market	Administrative cost account	Public Resources	26033		64,432
	Program Account	Money Market	Program fund account	Public Resources	26033		5,560,742
	Property Assessed Clean Energy Loss Reserve Account	Money Market	Loss reserve account	Public Resources	26033		10,008,744
California State Universities							**3,270,431,276**
CSU Statewide Programs (6620)							
	CSU International Programs, Chile	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		2,111
	CSU International Programs, China	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		946
	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		28,675

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		23,413
	CSU International Programs, Ghana	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		13,377
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		47,102
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		3,232
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international program students attending classes in an overseas center	Title 5, Education	89721		89,444
	Trustees of the California State University	Checking	Disbursement to support operations	Title 5, Education	89721		13,566,476

(Continued)

Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Trustees of the California State University	Pooled Investment	Maximize investment	Title 5, Education	89721		3,226,789,927
California State Polytechnic University, Pomona (6770)	Cal Poly Pomona	Escrow	Loan proceeds	Title 5, Education	89035-89036, 89046, 89048		1,730,482
California State University, Fresno (6700)	Princeton Credit State University	Escrow	Fund electrical infrastructure project	Title 5, Education	89721		26,817,947
California State University, Northridge (6760)	CSU Northridge State University	Investment	To allow wire transfers to LAIF	Government	16429.1		3,010
California State University, San Bernardino (6660)	CSU San Bernadino	Checking	To disburse payroll for auxiliaries			04/07/2005	96,099
California State University, San Diego (6790)	Princeton Credit	Escrow	To hold lease funds during construction	Title 5, Education	89721		1,219,035
Child Support Services, Department of (5175)	Master Fund Investment Sweep Account	Investment	Investment of undisbursed funds in the Child Support Payment Trust Fund			08/01/2011	**14,765,713**
Consumer Affairs, Department of							**5,832,795**
Bureaus (1111)	East Union Cemetery Endowment Care Fund	Various	Trust fund under conservatorship	Business and Professions	9656.1		278,256

Agency	Account Title	Type of Account	Purpose	Authority Code	Authority Section	DOF Approval	Balance
	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	Business and Professions	9656.1		192,775
	Gold Cross Mortuary Funeral Pre-Need Fund	Checking	Trust fund under conservatorship	Business and Professions	9656.1		27,887
	Verdugo Hills Cemetery	Money Market	Trust fund under conservatorship	Business and Professions	9656.1		198,790
Regulatory Boards (1110)	Raymond James Financial Services	Investment	State Athletic Commission Pension Fund held in trust	Business and Professions	18882e		5,135,087
Corrections and Rehabilitation, Department of (5225)							**357,665**
	Department of Corrections and Rehabilitation, Salinas	Share Account	Deposit institution funds for wire transfers			09/19/2014	251
	Parole and Community Service Division	Checking	Accept credit card payments			05/09/2014	357,367
	Regional Account Office, Bakersfield	Checking	Change fund to replenish Institution Release Cash Fund			04/08/2002	47
Employment Development Department (7100)							**12,209,971**
	Returned Items Account	Checking	Dishonored checks			09/07/1967	209,971
	Voluntary Federal Income Tax Account	Checking	Voluntary federal income tax			08/21/2009	12,000,000

(Continued)

Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
Energy Resources Conservation and Development Commission (3360)	Various	Trust	Administer CEC Bond Loan Program	Government	63078		**5,068,252**
Exposition and State Fair, California (8560)							**2,844,180**
	General Account	Checking	Deposit sweep account	Food and Agriculture	4481		2,259,659
	Raging Waters	Checking	Deposit for Raging Waters	Food and Agriculture	4481		100,000
	Sweep	Checking	Savings/Investment	Food and Agriculture	4481		284,521
	Watch & Wager	Checking	Deposit for Watch & Wager	Food and Agriculture	4481		200,000
Food and Agriculture, Department of (8570)							**102,894,081**
Departmental Level	Various	Certificate of Deposit	Various	Food and Agriculture	Multiple		2,544,492
	Various	Checking	Various	Food and Agriculture	Multiple		20,248,299
District Agricultural Associations	Various	Certificate of Deposit	Investment	Food and Agriculture	4481		2,531,811
	Various	Checking	Payment of expenses and salaries	Food and Agriculture	4481		30,676,292
	Various	Savings/Money Market	Investment in interest bearing accounts	Food and Agriculture Government	4481 16429.1, 16429.11		8,215,629

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
Marketing Boards and Councils	Various	Certificate of Deposit	To invest in surplus funds	Food and Agriculture	58939, 64311, 64696, 76907		4,852,479
	Various	Checking	Receive assessments from producers, handlers	Food and Agriculture	58937, 64309, 76906		19,606,940
	Various	Investment	Hold assessments, revenues and invest surplus funds	Food and Agriculture	58939		8,947,953
	Various	Savings/Money Market	To receive assessments and invest liquid surplus funds	Food and Agriculture	58937, 58939, 64696		5,270,186
Franchise Tax Board (7730)	IRS Electronic Funds Transfers Single Debit Offset Program	Checking	Electronic remittance of offset collection payments to the IRS			03/06/2012	**1,331,099**
Governor's Office of Business and Economic Development (0509)							**300,925,318**
	California Small Business Finance Center	Trust	Investment of funds set aside as guarantee program reserves	Government	63089.5		79,359,538
	Conduit Bond Program Non - I-Bank Funds	Bond Indenture Trust	Holds revenue pledged to bond repayment, debt service reserve funds, and administrative costs	Government	5922(d), 63078		20,359,723
	Infrastructure State Revolving Fund Loan	Bond Indenture Trust	Funds can be used for any I-Bank purpose	Government	63078		61,030,993

(Continued)

Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Infrastructure State Revolving Fund Loan Program	Bond Indenture Trust	Holds funds to pay bond cost of issuance, bond principal and interest payment, and unused bonds proceeds	Government	5922(d), 63078		44,077,619
	Infrastructure State Revolving Fund Loan Program	Bond Indenture Trust	Holds required debt service funds, excess funds after debt service payment	Government	63078		12,453,904
	Infrastructure State Revolving Fund Loan Program	Bond Indenture Trust	Restricted for Infrastructure State Revolving Program Use	Government	63078		9,724,319
	Infrastructure State Revolving Fund Loan Program, Non - I-Bank Funds	Loan Commitment	Hold borrower funds pending loan disbursement	Government	5922(d), 63078		34,677,371
	Non - I-Bank Funds Trust	Bond Indenture Trust	Hold escrow agent deposit for refunded bonds	Government	5922(d), 63078		39,241,851
Health Care Services, Department of (4260)							**464,898**
	IRS Tax Account	Checking	Funds transfer to IRS			05/29/1996	5,002
	PCIP Claims Disbursement	Checking	To allow a fiscal agent to receive federal funding and deposits			09/07/2010	341,770
	PCIP Drawdown Account	Checking	To allow separate account for PCIP funds			09/07/2010	227

Agency	Account Title	Type of Account	Purpose	Authority Code	Authority Section	DOF Approval	Balance
	PCIP Premium Collection	Checking	To allow a fiscal agent to deposit collections			09/07/2010	117,899
Health Facilities Financing Authority, California (0977)	NCB	Money Market	Loan loss reserve account for CHFFA's HealthCap	Government	15439(d), 15445		**518,168**
Hospitals							**930,822**
Atascadero State Hospital (4470)	Patient Trust Account	Savings	Patient Payroll	State Administrative Manual	19420.3, 19420.4		72,319
	Trustee Savings Account	Investment	Patient trust funds	Welfare and Institutions	4125		1,712
Fairview Developmental Center (4350)	Fairview Developmental Center Clients' Accounts	Savings	Pooled savings of client funds	Welfare and Institutions	4465		112,508
Napa State Hospital (4500)	Department of Mental Health	Public Funds Checking	Change order account			06/01/2007	3,115
	Various	Savings/Checking	Federal benefits - interest bearing	State Administrative Manual	19420, 19460		12,725
Patton State Hospital (4510)	Patient Trust Account	Savings	Client trustee accounts	Welfare and Institutions	4125		302,836
	Various	Checking	Established for Practice Group	Government	16304.3, 16305.3 16305.7		17,842

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority: Code	Authority: Section	Authority: DOF Approval	Balance
Porterville Developmental Center (4390)	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	Welfare and Institutions	4125, 4465		115,503
Sonoma Developmental Center (4400)	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund with 90% of interest income used for recreational and educational needs of resident clients	Welfare and Institutions	4125		95,776
	Sonoma Developmental Center–Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare and Institutions code to meet share of cost	Welfare and Institutions	4465		185,000
Southern California Facility-Cathedral City (4430)	Canyon Springs Residents' Deposit Account	Savings	To invest residents' funds not needed for daily use	Welfare and Institutions	4465		11,486
Housing and Community Development, Department of (2240)							**5,559,089**
	Housing and Centers Finance	Money Market, Trust, Savings, and Escrow	Permanent financing and new construction	Health and Safety	50802, 50803		431,519
	Various	Checking	Construction funds	Health and Safety	50800-50806.6		2,578,466
	Various	Checking and Money Market	Credit card acceptance, finance, rehabilitation, and acquisition	Health and Safety	50800 50806.6-50806.8 50806.11		2,549,104
Housing Finance Agency, California (2245)							**414,397,120**
	Cash Collateral	Cash	Swap Collateral	Health and Safety	51003		33,858,000

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Investment–Various	Investment	Investment	Health and Safety	51003		338,328,085
	Various	Checking	Loan servicing, impounds held, invested per bond indenture	Health and Safety	51003		34,705,166
	Various	Interest Bearing	Loan servicing, impounds held, invested per bond indenture custodial and purchase of second mortgage loans	Health and Safety	51003		7,505,869
Human Resources, Department of (7501)	Electronic Funds Transfer	Checking	To accept credit card payments			09/05/2012	**203,371**
Industrial Relations, Department of (7350)							**11,508,247**
	Motion Picture and Television	Certificate of Deposit	Self Insurance Program	8 CCR Section	15214		168,919
	Various	Savings	Self Insurance Program	8 CCR Section	15214		11,339,328
Judicial Branch (0250)	Judicial Council of California	Checking	To accept credit card payments			03/08/2010	**129,508**
Judicial Performance, Commission (0280)							**480,685,010**
County of Alameda	Superior Courts of California-Alameda	Checking	Operations, revolving, union civil fee, disbursement, trust fines, fees, forfeitures collections, and payroll	Government Penal	77009 1463.1		16,962,011

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of Alpine	Superior Courts of California-Alpine	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		22,432
County of Amador	Superior Courts of California-Amador	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1		121,233
County of Butte	Superior Courts of California-Butte	Checking	Operations, revolving, trust and union civil fee	Government Penal	77009 1463.1		393,708
	Superior Courts of California-Butte	Collection	Distribution, operation, and trust	Government Penal	77009 1463.1		1,268,123
County of Calaveras	Superior Courts of California-Calaveras	Checking	Operations, union civil fee, and trust	Government Penal	77009 1463.1		64,255
County of Colusa	Superior Courts of California-Colusa	Checking	Operations, union civil fee, distribution, trust, and payroll	Government Penal	77009 1463.1		211,679
County of Contra Costa	Superior Courts of California-Contra Costa	Checking	Operations, revolving, union civil fee, and distribution	Government Penal	77009 1463.1		2,211,294
County of Del Norte	Superior Courts of California-Del Norte	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		46,213
County of El Dorado	Superior Courts of California-El Dorado	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		525,695
County of Fresno	Superior Courts of California-Fresno	Checking	Operations, union civil fee, distribution, payroll, trust	Government Penal	77009 1463.1		3,298,997
County of Glenn	Superior Courts of California-Glenn	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1		84,258

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of Humboldt	Superior Courts of California-Humboldt	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		127,016
County of Imperial	Superior Courts of California-Imperial	Checking	Operations, revolving, union civil fee, payroll, jury, trust, disbursement, interest	Civil Procedure Government Penal	386.1 77009 1463.1		3,462,828
County of Inyo	Superior Courts of California-Inyo	Checking	Operations, revolving, union civil fee, trust, and payroll	Government Penal	77009 1463.1		578,007
County of Kern	Superior Courts of California-Kern	Checking	Operations, union civil fee, payroll, flexible spending distribution and trust	Government	77009		14,088,549
	Superior Court - North, South, East, and Metropolitan Divisions	Credit Card Clearing	Fees and fines pass-through	Government	77009		323,435
County of Kings	Superior Courts of California-Kings	Checking	Operations, revolving, union civil fee, trust, and jury	Government Penal	77009 1463.1		211,504
County of Lake	Superior Courts of California-Lake	Checking	Operations, union civil fee, fines, fees, trust and payroll	Government Penal	77009 1463.1		183,538
County of Lassen	Superior Courts of California-Lassen	Checking	Operations, revolving, trust, union civil fee, collections	Government Penal	77009 1463.1		303,383
	Money Market	Savings	Investment	Government	77009		136,529
County of Los Angeles	Superior Courts of California-Los Angeles	Checking	Operations, union civil fee, trust, petty cash, and bail refund	Government Penal	25252.6, 29321 77009 1463.1		292,652,528

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of Madera	Superior Courts of California-Madera	Checking	Operations, union civil fee, trust, and payroll	Government Penal	77009 1463.1		157,981
County of Marin	Superior Courts of California-Marin	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		290,114
County of Mariposa	Superior Courts of California-Mariposa	Checking	Operations, union civil fee, and trust	Government Penal	77009 1463.1		69,015
County of Mendocino	Superior Courts of California-Mendocino	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1		862,899
County of Merced	Superior Courts of California-Merced	Checking	Operations, union civil fee, distribution, payroll, fines fees, trust, revolving	Government Penal	77009 1463.1		2,165,274
	County of Merced Debt Service Fund	Debt Service	Capital projects	Government	77009		2,173,134
County of Modoc	Superior Courts of California-Modoc	Checking	Operations, revolving, union civil fee, trust, and substance abuse	Government Penal	77009 1463.1		89,182
County of Mono	Superior Courts of California-Mono	Checking	Operations, revolving, union civil fee, trust, fines, fees	Government Penal	77009 1463.1		305,772
	County of Mono	Payroll	Payroll	Government	77009		257
County of Monterey	Superior Courts of California-Monterey	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		286,823
County of Napa	Superior Courts of California-Napa	Checking	Operations, revolving, union civil fee, and trust	Government	77009		1,426,203

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of Nevada	Superior Courts of California-Nevada	Checking	Operations, union civil fee, trust, payroll, jury, bail refund collections, flexible spending	Government Penal	77009 1463.1		1,007,887
County of Orange	Superior Courts of California-Orange	Checking	Operations, revolving, union civil fee, trust, and distribution	Government Penal	77009 1463.1		62,875,455
County of Placer	Superior Courts of California-Placer	Checking	Operations, union civil fee, trust, distribution, and accounts payable, payroll	Government Penal	77009 1463.1		621,325
County of Plumas	Superior Courts of California-Plumas	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		94,070
County of Riverside	Superior Courts of California-Riverside	Checking	Operations, revolving, union civil fee, distribution, trust, and payroll	Government Penal	77009 1463.1		2,205,598
County of Sacramento	Superior Courts of California-Sacramento	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		730,777
	Various	Savings	Court ordered	Penal	1463.1		35,479
County of San Benito	Superior Courts of California-San Benito	Checking	Operations, union civil fee, and trust	Government Penal	77009 1463.1		108,058
County of San Bernardino	Superior Courts of California-San Bernardino	Checking	Operations, revolving, union civil fee, and trust	Government	77009		15,302,900
	County of San Bernardino	Petty Cash	Reimburse district court	Government	77009		9,800

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	San Bernardino Superior Court	Turbo Court	Accounts receivable	Government	77009		44,124
	San Bernardino Superior Court as Trustee	Jury Account	Expedite payments	Government	77009		111,512
	San Bernardino County Account	EPAY	To accept on-line traffic citation payments	Government	77009		1,530,367
	San Bernardino County Account	County Cash Pool	Collections, fines, fees and forfeitures	Government	77009		5,407,093
County of San Diego	Superior Courts of California-San Diego	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		3,928,207
County of San Francisco	Superior Courts of California-San Francisco	Checking	Operations, union civil fee, trust, and payroll	Government Penal	77009 1463.1		1,186,769
County of San Joaquin	Superior Courts of California-San Joaquin	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1		2,342,551
County of San Luis Obispo	Superior Courts of California-San Luis Obispo	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		187,854
County of San Mateo	Superior Courts of California-San Mateo	Checking	Operations, union civil fee, trust distribution	Government Penal	77009 1463.1		739,294
County of Santa Barbara	Superior Courts of California-Santa Barbara	Checking	Operations, revolving, union civil fee, distribution, trust	Government Penal	77009 1463.1		355,263
County of Santa Clara	Superior Courts of California-Santa Clara	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1		4,856,241

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
County of Santa Cruz	Superior Courts of California-Santa Cruz	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		2,231,609
County of Shasta	Superior Courts of California-Shasta	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		991,504
County of Sierra	Superior Courts of California-Sierra	Checking	Operations, union civil fee, court trust	Government	77009		114,353
County of Siskiyou	Superior Courts of California-Siskiyou	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		143,444
County of Solano	Superior Courts of California-Solano	Checking	Operations, revolving, distribution, trust, jury, and union civil fee	Government Penal	77009 1463.1		609,844
County of Sonoma	Superior Courts of California-Sonoma	Checking	Operations, revolving, union civil fee, distribution, and trust	Government Penal	77009 1463.1		327,947
County of Stanislaus	Superior Courts of California-Stanislaus	Checking	Operations, union civil fee, trust, and jury	Government Penal	77009 1463.1		358,447
County of Sutter	Superior Courts of California-Sutter	Checking	Operations, union civil fee, trust, fines, fees, distribution	Government Penal	77009 1463.1		1,182,074
County of Tehama	Superior Courts of California-Tehama	Checking	Operations, revolving, union civil fee, and trust	Government Penal	77009 1463.1		773,728
County of Trinity	Superior Courts of California-Trinity	Checking	Operations, union civil fee, and liens	Government	77009		49,807
	County Held Account	Bail Bond Trust	Bail bond trust-criminal	Penal	1463.1		93,069

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority: Code	Authority: Section	Authority: DOF Approval	Balance
	County Held Account	Court Payroll	Court employee payroll	Government	77009		12,207
	County Held Account	Various	Civil jury fees, mediation	Government	77009		625
County of Tulare	Superior Courts of California-Tulare	Checking	Operations, revolving, union civil fee, trust, cash receipts	Government Penal	77009 1463.1		4,796,466
	Tulare County	Trust	Trust	Penal	1463.1		5,857
County of Tuolumne	Superior Courts of California-Tuolumne	Checking	Operations, union civil fee, and trust	Government	77009		712,448
County of Ventura	Superior Courts of California-Ventura	Checking	Operations, union civil fee, distribution, and trust	Government Penal	77009 1463.1		9,308,988
County of Yolo	Superior Courts of California-Yolo	Checking	Operations, trust, jury, and court collection deposit	Government Penal	77009 1463.1		711,655
	Local Case Trust	Savings	Case trust	Penal	1463.1		16,444
	Local Deposit	Money Market	Court collection deposit	Penal	1463.1		8,500,540
County of Yuba	Superior Courts of California-Yuba	Checking	Operations, trust, distribution	Government	77009		959,461
Lottery Commission, California State (0850)	PowerBall Disbursing Account	Checking	To debit dollars before transfer liabilities on jackpot winnings in other states			04/08/2003	**4,365,029**
Motor Vehicles, Department of (2740)	Change Order Account	Imprest Account	Field offices use account to obtain change from Bank of America			01/22/1999	**35,924**

Agency	Account Title	Type of Account	Purpose	Authority Code	Authority Section	Authority DOF Approval	Balance
Parks and Recreation, Department of (3790)							**896,352**
	Department of Parks and Recreation	Investment	Deposit funds received from the concessionaire			05/14/2001	75,309
	Reserve America Trust	Trust	Deposit reservation proceeds from Reserve America as well as EFT payments			03/13/2007	821,043
Pesticide Regulation, Department of (3930)	Department of Pesticide Regulation Account	Bank Draft	Bank draft system to purchase samples for residue testing			01/18/1996	**3,470**
Pollution Control Financing Authority, California (0974)							**152,907,487**
	Various	Money Market	CalCAP collateral support program	Health and Safety	44559.3		4,228,663
	Various	Money Market	CalCAP loan loss reserve (non-lender held)	Health and Safety	44559.3		51,182,074
	Various	Money Market	CalCAP loan loss reserve and collateral support	Health and Safety	44559.3		49,292,239
	Various	Money Market	Interest earned on funds held in program	Health and Safety	44559.3		45,777
	Various	Money Market	Interest sweeps and enrollment fees	Health and Safety	44559.3		1,288,729

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority Code	Authority Section	Authority DOF Approval	Balance
	Various	Money Market	Recaptured Federal funds	Health and Safety	44559.3		10,630,808
	Various	Various	CalCAP loan loss reserve and collateral support	Health and Safety	44559.3		36,239,197
Public Employees' Retirement System (7900)							**57,898,853**
	CalPERS EFT Account	Checking	Benefit Roll Tax Account			07/16/2013	4,929,584
	CalPERS Long-Term Care	Checking	Collection of health premiums for long term care			03/19/2014	101,216
	Health Care Premiums	Escrow	To hold rollover health premiums			04/17/2014	52,868,053
Rehabilitation, Department of (5160)							**201,364**
	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases			08/14/2013	190,980
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	State Administrative Manual	19420.3, 19460		10,384
Scholarshare Investment Board (0954)							**6,429,571,972**
	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	Internal Revenue Service	529		6,425,919,786

Agency	Account Title	Type of Account	Purpose	Authority Code	Authority Section	DOF Approval	Balance
	Governor's Scholarship Program	Trust	State-sponsored scholarship program	Education	69991 69999.6-69999.8		3,652,186
State Teachers' Retirement System (7920)	California State Teachers' Retirement System	Checking	Established for collection and disbursement of funds related to CalSTRS headquarters	Government	11012		**2,861,612**
Transportation, Department of (2660)	Department of Transportation	Checking	Bank draft account			07/01/2013	**97,936**
Veterans' Affairs, Department of (8955)							**27,985,232**
Fire and Hazard	Claims Fluctuation Reserve Account	Investment	Reserve for Life and Insurance Program	Military and Veterans	987-88		16,641,631
	Various	Checking and Money Market	Revolving fund pooled self-insurance fund payments by third party			11/26/2013	539,333
	Veteran's Affairs Funding Fee Account	Checking	To deposit funding fees to USADVA			07/30/1999	121,396
Veterans' Home of California, Barstow	Certificate of Deposit	Investment	Maximize interest on members' deposits in trust	Military and Veterans	1034 et seq.		5,000
	Donation Fund	Checking, Investment	Deposit and withdrawal of donations for residents	Military and Veterans	1034 et seq.		412,962

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	Military and Veterans	1034 et seq.		266,894
	Morale, Welfare, and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et seq.		2,042,870
	Post Fund Enterprise	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	Military and Veterans	1034 et seq.		6,427
Veterans' Home of California, Chula Vista	Chase Investment Services	Certificate of Deposit	Investment	Military and Veterans	1034 et seq.		201,236
	Chase Investment Services	Checking	Investment	Military and Veterans	1034 et seq.		10,000
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	Military and Veterans	1034 et seq.		225,324
	Enterprise Fund Account	Checking	Deposit and withdrawal of the Post Fund Enterprise	Military and Veterans	1034 et seq.		45,873
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	Military and Veterans	1034 et seq.		462,530
	Morale, Welfare, and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	Military and Veterans	1034 et seq.		2,132,682
Veterans' Home of California, Fresno	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		28,233
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et seq.		109,982

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	Morale, Welfare, and Recreation Fund	Checking	Designated funds by Headquarters	Military and Veterans	1034 et seq.		72,569
Veterans' Home of California, Lancaster	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		175,666
	Member Trust	Checking	Deposits and withdrawals of veterans' funds held in trust	Military and Veterans	1034 et seq.		74,913
	Morale, Welfare, and Recreation Fund	Checking	Deposits and withdrawals of funds for the benefit of residents	Military and Veterans	1034 et seq.		81,629
Veterans' Home of California, Redding	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		19,911
	Member Trust	Money Market	Funds held in trust	Military and Veterans	1034 et seq.		83,340
	Morale, Welfare, and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	Military and Veterans	1034 et seq.		53,975
Veterans' Home of California, Ventura	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		36,508
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et seq.		31,831
	Morale, Welfare, and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et seq.		110,659

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Report of Accounts Outside the State Treasury
Active Accounts with Balances as of June 30, 2015

(Amounts in dollars)
The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
Veterans' Home of California, West LA	Donation Fund	Checking	Deposits and withdrawals of donations for residents	Military and Veterans	1034 et seq.		7,376
	Member Trust	Checking	Funds held in trust	Military and Veterans	1034 et seq.		237,525
	Morale, Welfare, and Recreation Fund	Checking	Funds held in trust	Military and Veterans	1034 et seq.		61,286
Veterans' Home of California, Yountville	Donation Fund	Checking	Checking	Military and Veterans	1034 et seq.		707,381
	Electronic Fund Transfer Debit Account	Checking	Transfer to the Federal Health Care Financing Administration	Military and Veterans	1034 et seq.		33
	Member/Posthumous Trust	Checking	Trust/posthumous checking	Military and Veterans	1034 et seq.		427,663
	Morale, Welfare, and Recreation Fund	Checking	Welfare checking	Military and Veterans	1034 et seq.		2,550,594
Water Resources, Department of (3860).....							**402,171,992**
	Central Valley Project Water System Revenue Bond	Debt Service	To make debt service payments on variable rate bonds			10/31/2014	233,231
	Energy Resources Scheduling	Custody Account	Custody account for delivery of collateral	Reserve fund forward purchase and sale agreement	sec. 3.1(2)		17,839,617
	Energy Resources Scheduling	Investment	Investment	Debt Service Reserve Account Agency		05/01/2004	302,329,184

Agency	Account Title	Type of Account	Purpose	Authority			Balance
				Code	Section	DOF Approval	
	State Water Resources Development System	Investment	Investment of Debt Service Reserve funds	DCC Bond CVP WSRB General Bond	DWR-DCC1 DWR-WS-1		81,749,219
	State Water Resources Development System	Trustee Account	Used to settle commercial paper transactions for the state water projects	Water Resources Commercial Paper Program			17,465
	State Water Resources Development System State Water Project	Brokerage Account	Managing purchase of gas through hedging arrangements to secure reliable and reasonably priced electrical power			10/25/2004	3,276
Total Accounts Outside the State Treasury							$ **11,725,687,723**

(Concluded)

Report of Accounts Outside the State Treasury Active Accounts as of June 30, 2015

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2015, these accounts had zero balances.

African-American Museum, California (3105)
Air Resources Board, State (3900)
Board of Equalization (0860)
Business Oversight, Department of (1701)
California Highway Patrol, Department of (2720)
California State University, Bakersfield (6650)
California State University, Channel Islands (6850)
California State University, Chico (6680)
California State University, Dominguez Hills (6690)
California State University, East Bay (6720)
California State University, Fullerton (6710)
California State University, Humbolt (6730)
California State University, Long Beach (6740)
California State University, Los Angles (6750)
California State University, Monterey Bay (6756)
California State University, Sacramento (6780)
California State University, San Francisco (6800)
California State University, San Jose (6810)
California State University, San Luis Obispo (6820)
California State University, San Marcos (6840)
California State University, Stanislaus (6670)
Children and Families Commission, California (4250)
Commission on Teacher Credentialing (6360)
Conservation, Department of (3480)
Controller's Office, State (0840)
Debt and Investment Advisory Commission, California (0956)
Delta Protection Commission (3840)
Developmental Services, Department of (4310)
Education, Department of (6100)
Emergency Medical Service Authority (4120)
Emergency Services, Governor's Office of (0690)
Fair Employment and Housing, Department of (1705)
Fish and Wildlife, Department of (3600)
Forestry and Fire Protection, Department of (3540)
General Services, Department of (7760)
Health Benefit Exchange, California (4800)
Horse Racing Board, California (1750)
Insurance, Department of (0845)
Justice, Department of (0820)
Lanterman Development Center (4370)
Managed Health Care, Department of (4150)
Maritime Academy, California (6752)
Military Department (8940)
Native American Heritage Commission (3780)
Natural Resources Agency, Secretary of (0540)
Prison Industry Authority (5420)
Public Employment Relations Board (7320)
Public Health, Department of (4265)
Public Utilities Commission (8660)
Resources, Recycling and Recovery, Department of (3970)
San Franciso Bay Conservation and Development Commission (3820)

Report of Accounts Outside the State Treasury Active Accounts as of June 30, 2015

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2015, these accounts had zero balances.

Secretary of State (0890)
Senate (0110)
Social Services, Department of (5180)
Sonoma State University (6830)
State Hospitals - Coalinga, Department of (4540)
State Hospitals - Metropolitan, Department of (4490)
State Hospitals - Sacramento, Department of (4450)
State Lands Commission (3560)
State Personnel Board (7503)
State Treasurer's Office (0950)
Statewide Health Planning and Development, Office of (4140)
Summer School for the Arts, California State (6255)
Technology, California Department of (7502)
Toxic Substances Control, Department of (3960)
Water Resources Control Board, State (3940)

(Concluded)

Report of Accounts Outside the State Treasury
No Accounts Outside as of June 30, 2015

The agencies listed below certified that they hold no accounts outside the State Treasury as of June 30, 2015.

Administrative Law, Office of (7910)
Aging, Department of (4170)
Agricultural Labor Relations Board (7300)
Alcoholic Beverage Control Appeals Board (2120)
Alcoholic Beverage Control, Department of (2100)
Arts Council, California (8260)
Auditor's Office, California State (8855)
Awards for Innovation in Higher Education (6910)
Baldwin Hills Conservancy (3835)
Board of Governors of the California Community Colleges (6870)
Board of State and Community Corrections (5227)
Business, Consumer Services, and Housing Agency, Secretary for (0515)
California Horse Racing Board (8850)
Capital Outlay Planning and Studies Funding (9860)
Cash Management and Budgetary Loans (9620)
Citizens Compensation Commission, California (8385)
Citizens Redistricting Commission (0911)
Coachella Valley Mountains Conservancy (3850)
Coastal Commission, California (3720)
Coastal Conservancy, State (3760)
Colorado River Board of California (3460)
Commission on Aging (4180)
Commission on Asian Pacific Islanders American Affairs (8825)
Commission on Disability Access, California (8790)
Commission on Peace Officer Standards and Training (8120)
Commission on State Mandates (8885)
Commission on the Status of Women and Girls (8820)
Community Services and Development, Department of (4700)
Compensation Insurance Fund, State (8430)
Conservation Corps, California (3340)
Council on Developmental Disabilities, State (4100)
Debt Limit Allocation Committee, California (0959)
Delta Stewardship Council (3885)
Diagnosic Centers (6260)
Economic Recovery Financing Committee (9618)
Education Audit Appeals Panel (6125)
Educational Facilities Authority, California (0989)
Environmental Health Hazard Assessment, Office of (3980)
Environmental Protection, Secretary for (0555)
Fair Political Practices Commission (8620)
Federal Immigration Funding - Incarceration (5990)
Finance, Department of (8860)
Financial Information System for California (8880)
Financial Institutions, Department of (2150)
Government Operations Agency, Secretary for (0511)
Governor's Office (0500)
Health and Human Services Agency, Secretary for California (0530)
High-Speed Rail Authority (2665)
Independent Living Council, State (5170)
Industrial Development Financing Advisory Commission, California (0965)
Inspector General, Office of the (0552)
Institute for Regenerative Medicine, California (6445)

Report of Accounts Outside the State Treasury
No Accounts Outside as of June 30, 2015

The agencies listed below certified that they hold no accounts outside the State Treasury as of June 30, 2015.

Interest Payments to Federal Government (9625)
Labor and Workforce Development Agency, Secretary for (0559)
Law Revision Commission, California (8830)
Legislative Counsel Bureau (0160)
Library, California State (6120)
Lieutenant Governor, Office of (0750)
Los Angeles State Building Authority (0975)
Medical Assistance Commission, California (4270)
Mental Health Services Oversight and Accountability Commission (4560)
Milton Marks "Little Hoover" Commission (8780)
Oakland Joint Powers Authority (0979)
Pilot Commissioners Board (2670)
Planning and Research, Office of (0650)
Public Defender, State (8140)
Riverside County Public Financing Authority (0973)
Sacramento-San Joaquin Delta Conservancy (3875)
Sacramento City Financing Authority (0972)
San Diego River Conservancy (3845)
San Francisco State Building Authority (0978)
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy (3825)
San Joaquin River Conservancy (3830)
Santa Monica Mountains Conservancy (3810)
School Facilities Aid Program (6350)
School Finance Authority, California (0985)
School for the Blind, California (6200)
School for the Deaf - Fremont, California (6240)
School for the Deaf - Riverside, California (6250)
Science Center, California (3100)
Secure Choice Retirement Savings Investment Board (0984)
Seismic Safety Commission (1690)
Senior Legislature, California (4185)
Settlements and Judgements by Department of Justice (9672)
Sierra Nevada Conservancy (3855)
Special Resources Program (3110)
State Hospitals - Salinas, Department of (4550)
State Hospitals - Stockton, Department of (4520)
State Hospitals - Vacaville, Department of (4530)
Statewide Accounts Receivable Management Enhancements (9655)
Statewide General Administration Expenditures (9900)
Student Aid Commission, California (6980)
System Integration, Office of (0531)
Tahoe Conservancy, California (3125)
Tax Credit Allocation Committee, California (0968)
Tax Relief (9100)
Transit Assistance, State (2640)
Transportation Agency, Secretary for (0521)
Transportation Commission, California (2600)
Urban Waterfront Area Restoration Financing Authority, California (0983)
Victim Compensation and Government Claims Board, California (7870)
Vietnam Veteran's Memorial Commission (8970)
Wildlife Conservation Board (3640)
Workforce Investment Board, California (7120)

(Concluded)

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Index by Fund Name

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Acupuncture Fund	74	160
Acute Orphan Well Account	129	215
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Administration Account (Trust and Agency Funds - Federal)	300	306
Aeronautics Account	64	68
Affordable Housing Account	257	281
Affordable Housing Innovation Fund	257	281
Agricultural Employee Relief Fund	350	378
Agriculture and Open Space Mapping Subaccount	265	289
AIDS Drug Assistance Program Rebate Fund	75	161
Air Pollution Control Fund	75	161
Air Quality Improvement Fund	75	161
Air Toxics Inventory and Assessment Account	32	44
Alcohol Beverage Control Fund (Feeder Fund)	58	60
Alcohol Beverage Control Fund (Other Governmental Cost Fund)	75	161
Alcoholic Beverage Control Appeals Fund	75	161
ALS/Lou Gehrig's Disease Research Fund	350	378
Alternative and Renewable Fuel and Vehicle Technology Fund	75	161
American Red Cross, California Chapters Fund	350	378
Analytical Laboratory Account	96	182
Annuitants' Health Care Coverage Fund	351	379
Antiterrorism Fund	76	162
Appellate Court Trust Fund	76	162
Apprenticeship Training Contribution Fund	76	162
Architectural Paint Stewardship Account	113	199
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Arts Council Fund	351	379
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Breast Cancer Fund	79	165
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California Animal Health and Food Safety Laboratory and Center for Equine Health Account	351	379
California Architects Board Fund	79	165
California Arts Council Contribution and Donations Fund	352	380
California Beach and Coastal Enhancement Account	84	170
California Beverage Container Recycling Fund	80	166
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California Board of Architectural Examiners - Landscape Architects Fund	81	167
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California Cancer Research Fund	352	380
California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund	352	380
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California Children and Families Trust Fund	81	167
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund	250	274
California Collegiate License Plate Fund	83	169
California Colorectal Cancer Prevention Fund	353	381
California Community College Capital Outlay Bond Fund of 2006	250	274
California Community Colleges Business Resource Assistance and Innovation Network Trust Fund	353	381
California Cultural and Historical Endowment Fund	353	381
California Debt and Investment Advisory Commission Fund	83	169
California Debt Limit Allocation Committee Fund	83	169
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California Earthquake Safety and Housing Rehabilitation Account	259	283
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California Environmental License Plate Fund	84	170
California Farmland Conservancy Program Fund	353	381
California Fire and Arson Training Fund	85	171
California Firefighters' Memorial Fund	353	381
California Fund for Senior Citizens	353	381
California Hazardous Liquid Pipeline Safety Fund	85	171
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0245	Mobilehome Parks and Special Occupancy Parks Revolving Fund	126	212
0247	Drinking Water Operator Certification Special Account	98	184
0256	Sexual Predator Public Information Account	142	228
0257	Earthquake Emergency Investigations Account	97	183
0259	Supplemental Contributions Program Fund	375	403
0260	Nursing Home Administrator's State License Examining Fund	127	213

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0261	Off-Highway License Fee Fund	128	214
0262	Habitat Conservation Fund	109	195
0263	Off-Highway Vehicle Trust Fund	129	215
0264	Osteopathic Medical Board of California Contingent Fund	130	216
0266	Inland Wetlands Conservation Fund	157	243
0267	Exposition Park Improvement Fund	104	190
0268	Peace Officers' Training Fund	131	217
0269	Glass Processing Fee Account	80	166
0270	Technical Assistance Fund	149	235
0271	Certification Fund	88	174
0272	Infant Botulism Treatment and Prevention Fund	113	199
0275	Hazardous and Idle-Deserted Well Abatement Fund	109	195
0276	Penalty Account	81	167
0277	Bimetal Processing Fee Account	80	166
0278	PET Processing Fee Account	81	167
0279	Child Health and Safety Fund	89	175
0280	Physician's Assistant Fund	131	217
0281	Recycling Market Development Revolving Loan Subaccount	113	199
0286	Lake Tahoe Conservancy Account	84	170
0288	Registry of International Student Exchange Visitor Placement Organizations Fund	137	223
0289	State HICAP Fund	146	232
0290	Board of Pilot Commissioners' Special Fund	78	164
0293	Motor Carriers Safety Improvement Fund	64	68
0294	Removal and Remedial Action Account	137	223
0295	Board of Podiatric Medicine Fund	78	164
0296	Coachella Valley Mountains Conservancy Fund	91	177
0298	Financial Institutions Fund	105	191
0299	Credit Union Fund	95	181
0300	Professional Forester Registration Fund	133	219
0305	Private Postsecondary Education Administration Fund	133	219
0306	Safe Drinking Water Account	139	225
0308	Earthquake Risk Reduction Fund of 1996	99	185
0309	Perinatal Insurance Fund	131	217
0310	Psychology Fund	133	219
0311	Traumatic Brain Injury Fund	152	238
0312	Emergency Medical Services Personnel Fund	101	187
0313	Major Risk Medical Insurance Fund	123	209
0314	Diesel Emission Reduction Fund	97	183
0317	Real Estate Fund	136	222
0318	Collins-Dugan California Conservation Corps Reimbursement Account	33	45
0319	Respiratory Care Fund	139	225
0320	Oil Spill Prevention and Administration Fund	129	215
0321	Oil Spill Response Trust Fund	129	215
0322	Environmental Enhancement Fund	103	189
0325	Electronic and Appliance Repair Fund	100	186
0326	Athletic Commission Fund	77	163
0327	Court Interpreters' Fund	94	180
0328	Public School Planning, Design and Construction Review Revolving Fund	135	221
0329	Vehicle License Collection Account	117	203
0330	Local Revenue Fund	115	201
0331	Sales Tax Account	117	203
0332	Vehicle License Fee Account	118	204
0333	Sales Tax Growth Account	117	203
0334	Vehicle License Fee Growth Account	118	204
0335	Registered Environmental Health Specialist Fund	137	223

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0336	Mine Reclamation Account	125	211
0338	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund	148	234
0342	State School Fund	147	233
0347	School Land Bank Fund	141	227
0348	Senate Operating Fund	141	227
0349	Educational Telecommunication Fund	99	185
0351	Mental Health Subaccount	116	202
0352	Social Services Subaccount	117	203
0353	Health Subaccount	116	202
0354	Caseload Subaccount	117	203
0359	County Medical Services Subaccount	117	203
0361	General Growth Subaccount	117	203
0365	Historic Property Maintenance Fund	111	197
0366	Indian Gaming Revenue Sharing Trust Fund	365	393
0367	Indian Gaming Special Distribution Fund	112	198
0368	Asbestos Consultant Certification Account	77	163
0369	Asbestos Training Approval Account	77	163
0371	California Beach and Coastal Enhancement Account	84	170
0372	Disaster Relief Fund	97	183
0376	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund	143	229
0378	False Claims Act Fund	105	191
0381	Public Interest Research, Development, and Demonstration Fund	135	221
0382	Renewable Resource Trust Fund	138	224
0384	Salmon and Steelhead Trout Restoration Account	140	226
0386	Solid Waste Disposal Site Cleanup Trust Fund	143	229
0387	Integrated Waste Management Account	113	199
0392	State Parks and Recreation Fund	147	233
0396	Self-Insurance Plans Fund	141	227
0399	Structural Pest Control Education and Enforcement Fund	148	234
0400	Real Estate Appraisers Regulation Fund	136	222
0402	Safe, Clean, Reliable Water Supply Fund	263	287
0404	Central Valley Project Improvement Subaccount	263	287
0405	Bay-Delta Agreement Subaccount	262	286
0407	Teacher Credentials Fund	149	235
0408	Test Development and Administration Account	149	235
0409	Delta Levee Rehabilitation Subaccount	263	287
0410	Transcript Reimbursement Fund	151	237
0412	Transportation Rate Fund	151	237
0413	South Delta Barriers Subaccount	263	287
0415	CALFED Subaccount	263	287
0416	Clean Water and Water Recycling Account	261	285
0417	State Revolving Fund Loan Subaccount (in Safe, Clean, Reliable Water Supply Fund)	262	286
0418	Small Communities Grant Subaccount	261	285
0419	Water Recycling Subaccount	262	286
0421	Vehicle Inspection and Repair Fund	155	241
0422	Drainage Management Subaccount	261	285
0423	Delta Tributary Watershed Subaccount	261	285
0424	Seawater Intrusion Control Subaccount	261	285
0425	Victim-Witness Assistance Fund	155	241
0429	Local Jurisdiction Energy Assistance Account	38	50
0434	Air Toxics Inventory and Assessment Account	32	44
0436	Underground Storage Tank Tester Account	42	54
0437	State Assistance for Fire Equipment Account	40	52
0439	Underground Storage Tank Cleanup Fund	153	239
0442	California Olympic Training Account	33	45

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0444	Water Supply Reliability Account	264	288
0445	Feasibility Projects Subaccount	263	287
0446	Water Conservation and Groundwater Recharge Subaccount	264	288
0447	Wildlife Restoration Fund	157	243
0448	Occupancy Compliance Monitoring Account	149	235
0449	Winter Recreation Fund	158	244
0452	Elevator Safety Account	100	186
0453	Pressure Vessel Account	132	218
0456	Expedited Site Remediation Trust Fund	104	190
0457	Tax Credit Allocation Fee Account	149	235
0458	Site Operation and Maintenance Account	40	52
0459	Telephone Medical Advice Services Fund	150	236
0460	Dealers' Record of Sale Special Account	34	46
0461	Public Utilities Commission Transportation Reimbursement Account	39	51
0462	Public Utilities Commission Utilities Reimbursement Account	39	51
0464	California High-Cost Fund-A Administrative Committee Fund	85	171
0465	Energy Resources Programs Account	35	47
0467	State Notes Expense Account	41	53
0470	California High-Cost Fund-B Administrative Committee Fund	86	172
0471	Universal Lifeline Telephone Service Trust Administrative Committee Fund	153	239
0473	Vietnam Veterans Memorial Account	43	55
0475	Underground Storage Tank Fund	42	54
0478	Vectorborne Disease Account	155	241
0479	Energy Technologies Research, Development, and Demonstration Account	35	47
0481	Garment Manufacturers Special Account	37	49
0483	Deaf and Disabled Telecommunications Program Administrative Committee Fund	95	181
0485	Armory Discretionary Improvement Account	32	44
0487	Financial Responsibility Penalty Account	36	48
0491	Payphone Service Providers Committee Fund	131	217
0492	State Athletic Commission Neurological Examination Account	40	52
0493	California Teleconnect Fund Administrative Committee Fund	86	172
0496	Developmental Disabilities Services Account	35	47
0497	Local Government Geothermal Resources Revolving Subaccount	37	49
0501	California Housing Finance Fund	312	318
0502	California Water Resources Development Bond Fund	313	319
0505	Affordable Student Housing Revolving Fund	316	322
0506	Central Valley Water Project Construction Fund	313	319
0507	Central Valley Water Project Revenue Fund	313	319
0512	State Compensation Insurance Fund	316	322
0514	Employment Training Fund	314	320
0516	Harbors and Watercraft Revolving Fund	314	320
0518	Health Facility Construction Loan Insurance Fund	314	320
0523	East Bay State Building Authority Fund	314	320
0524	Los Angeles State Building Authority Fund	315	321
0526	California School Finance Authority Fund	313	319
0528	California Alternative Energy Authority Fund	312	318
0530	Mobilehome Park Purchase Fund	315	321
0538	San Francisco State Building Fund	315	321
0539	Oakland State Building Authority Fund	315	321
0541	San Bernardino State Building Authority Fund	315	321
0543	Local Projects Subaccount	263	287
0544	Sacramento Valley Water Management and Habitat Protection Subaccount	264	288
0546	Bay-Delta Ecosystem Restoration Account	261	285
0555	Healthy Families Fund	364	392
0557	Toxic Substances Control Account	42	54

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0558	Farm and Ranch Solid Waste Cleanup and Abatement Account	35	47
0561	Riverside County Public Financing Authority Fund	315	321
0562	State Lottery Fund	316	322
0564	Scholarshare Administrative Fund	371	399
0565	State Coastal Conservancy Fund	316	322
0566	Department of Justice Child Abuse Fund	34	46
0567	Gambling Control Fund	37	49
0568	Tahoe Conservancy Fund	317	323
0569	Gambling Control Fines and Penalties Account	37	49
0571	Uninsured Employers Benefits Trust Fund	317	323
0573	State University Continuing Education Revenue Fund	316	322
0574	Higher Education Capital Outlay Bond Fund of 1998	254	278
0575	State College Dormitory Building Maintenance and Equipment Reserve Fund	316	322
0576	California State Univeristy Dormitory Construction Fund	316	322
0577	Abandoned Watercraft Abatement Fund	74	160
0578	California State Univeristy Dormitory Interest and Redemption Fund	316	322
0580	California State University Dormitory Revenue Fund	316	322
0581	California State University Facilities Revenue Fund	316	322
0582	High Polluter Repair or Removal Account	111	197
0583	California State University Parking Revenue Fund	316	322
0585	Counties Children and Families Account	82	168
0587	Family Law Trust Fund	105	191
0588	Unemployment Compensation Disability Fund	317	323
0589	Cancer Research Fund	87	173
0590	Veterans' Debenture Revenue Fund	317	323
0592	Veterans' Farm and Home Building Fund of 1943	317	323
0593	Coastal Access Account	92	178
0597	High Technology Theft Apprehension and Prosecution Program Trust Fund	364	392
0600	Vending Stand Fund	376	404
0601	Department of Agriculture Building Fund	327	335
0602	Architecture Revolving Fund	326	334
0604	Armory Fund	326	334
0606	Charter School Revolving Loan Fund	327	335
0610	Orientation Center for the Blind Trust Fund	368	396
0612	Sacramento City Financing Authority Fund	371	399
0615	State Peace Officers' and Firefighters' Defined Contribution Plan Fund	373	401
0617	State Water Pollution Control Revolving Fund	332	340
0620	Child Care Facilities Revolving Fund	313	319
0621	California Veterans Memorial Registry Fund	358	386
0623	California Children and Families Trust Fund	81	167
0625	Administration Account (Trust and Agency Funds - Federal)	300	306
0626	Water System Reliability Account	304	310
0628	Small System Technical Assistance Account	303	309
0629	Safe Drinking Water State Revolving Fund	331	339
0630	General Obligation Bond Expense Revolving Fund	328	336
0631	Mass Media Communications Account	83	169
0634	Education Account	82	168
0636	Child Care Account	82	168
0637	Research and Development Account	83	169
0638	Administration Account (in California Children and Families Trust Fund)	81	167
0639	Unallocated Account (in California Children and Families Trust Fund)	83	169
0641	Domestic Violence Restraining Order Reimbursement Fund	361	389
0642	Domestic Violence Training and Education Fund	98	184
0643	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund	154	240
0648	Mobilehome-Manufactured Home Revolving Fund	126	212

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0649	California Infrastructure and Economic Development Bank Fund	312	318
0652	Old Age and Survivors' Insurance Revolving Fund	329	337
0653	Seismic Retrofit Bond Fund of 1996	269	293
0658	Higher Education Capital Outlay Bond Fund of 1996	253	277
0660	Public Buildings Construction Fund	330	338
0661	Public School District Organization Revolving Fund	330	338
0665	Rehabilitation Revolving Loan Guarantee Fund	331	339
0666	Service Revolving Fund	331	339
0668	Public Buildings Construction Fund Subaccount	330	338
0671	Rural Health Services Account	331	339
0672	Child Health and Disability Prevention Treatment Account	361	389
0673	Passenger Equipment Acquisition Fund	329	337
0675	State Payroll Revolving Fund	331	339
0678	Prison Industries Revolving Fund	330	338
0679	State Water Quality Control Fund	333	341
0681	Surplus Money Investment Fund	333	341
0682	Inmate and Ward Construction Revolving Account	329	337
0687	Donated Food Revolving Fund	328	336
0690	Employment Development Department Building Fund	362	390
0691	Water Resources Revolving Fund	333	341
0696	Welfare Advance Fund	333	341
0698	Home Purchase Assistance Fund	364	392
0701	Veterans' Home Fund	271	295
0702	Consumer Affairs Fund	93	179
0703	Clean Air and Transportation Improvement Fund	252	276
0704	Accountancy Fund	74	160
0705	Higher Education Capital Outlay Bond Fund of 1992	253	277
0706	California Architects Board Fund	79	165
0707	California Safe Drinking Water Fund	251	275
0714	Roberti Affordable Housing Fund	261	285
0717	Cemetery Fund	88	174
0720	Lake Tahoe Acquisitions Fund	259	283
0721	Parkland Fund of 1980	259	283
0730	State Coastal Conservancy Fund of 1984	269	293
0735	Contractors' License Fund	93	179
0737	State Clean Water and Water Conservation Fund	269	293
0739	State School Building Aid Fund	331	339
0740	State Clean Water Bond Fund of 1984	269	293
0741	State Dentistry Fund	145	231
0742	State, Urban, and Coastal Park Fund	271	295
0744	Water Conservation and Water Quality Bond Fund of 1986	271	295
0745	School Facilities Bond Act of June 1992	270	294
0746	Prison Construction Fund of 1986	260	284
0747	Prison Construction Fund of 1988	260	284
0748	Fish and Wildlife Habitat Enhancement Fund	253	277
0749	Refunding Escrow Fund	370	398
0750	State Funeral Directors and Embalmers Fund	146	232
0751	Prison Construction Bond Fund of 1990	260	284
0752	Home Furnishings and Thermal Insulation Fund	111	197
0755	Licensed Midwifery Fund	115	201
0756	Passenger Rail Bond Fund of 1990	259	283
0757	California Board of Architectural Examiners - Landscape Architects Fund	81	167
0758	Contingent Fund of the Medical Board of California	93	179
0759	Physical Therapy Fund	131	217
0761	Board of Registered Nursing Fund	78	164

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0763	Optometry Fund	130	216
0764	Clean Water and Water Reclamation Fund of 1988	252	276
0767	Pharmacy Board Contingent Fund	131	217
0768	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990	253	277
0769	Private Investigator Fund	133	219
0770	Professional Engineers' and Land Surveyors' Fund	133	219
0771	Court Reporters Fund	94	180
0773	Behavioral Science Examiners Fund	77	163
0775	Structural Pest Control Fund	148	234
0777	Veterinary Medical Board Contingent Fund	155	241
0779	Vocational Nursing and Psychiatric Technicians Fund	156	242
0780	Psychiatric Technicians Account	156	242
0784	Student Loan Operating Fund	375	403
0785	Higher Education Capital Outlay Bond Fund of 1988	253	277
0786	California Wildlife, Coastal, and Park Land Conservation Fund of 1988	251	275
0788	California Earthquake Safety and Housing Rehabilitation Account	259	283
0790	Water Conservation Fund of 1988	272	296
0791	Higher Education Capital Outlay Bond Fund of June 1990	253	277
0793	California Safe Drinking Water Fund of 1988	251	275
0794	California Library Construction and Renovation Fund	250	274
0803	State Children's Trust Fund	373	401
0812	Reader Employment Fund	370	398
0813	Self-Help Housing Fund	372	400
0814	California State Lottery Education Fund	357	385
0815	Judges' Retirement Fund	344	346
0816	Audit Repayment Trust Fund	351	379
0820	Legislators' Retirement Fund	345	347
0821	Flexelect Benefit Fund	363	391
0822	Public Employees' Health Care Fund	369	397
0823	California Alzheimer's Disease and Related Disorders Research Fund	351	379
0827	Milk Producers Security Trust Fund	367	395
0829	Health Professions Education Fund	363	391
0830	Public Employees' Retirement Fund	345	347
0831	California State Lottery Education Fund - California Youth Authority	357	385
0833	Annuitants' Health Care Coverage Fund	351	379
0834	Medi-Cal Inpatient Payment Adjustment Fund	366	394
0835	Teachers' Retirement Fund	345	347
0839	California State University Lottery Education Fund	357	385
0840	California Motorcyclist Safety Fund	355	383
0843	California Housing Trust Fund	355	383
0846	Public Awards Fund	369	397
0848	California Health Care for the Indigent Program Account	361	389
0849	Replacement Benefit Custodial Fund	345	347
0853	Petroleum Violation Escrow Account	301	307
0854	Katz Schoolbus Fund	301	307
0858	Recreational Trails Fund	302	308
0863	State Child Care Capital Outlay Fund	303	309
0864	Lake Tahoe Assistance Fund	301	307
0865	Mental Health Managed Care Deposit Fund	367	395
0867	California Farmland Conservancy Program Fund	353	381
0869	Consolidated Work Program Fund	300	306
0870	Unemployment Administration Fund	303	309
0871	Unemployment Fund	303	309
0872	State Hospital Account	367	395
0874	United States Flood Control Receipts Fund	303	309

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0877	DMV Local Agency Collection Fund	361	389
0878	United States Forest Reserve Fund	303	309
0881	California Animal Health and Food Safety Laboratory and Center for Equine Health Account	351	379
0882	United States Grazing Fees Fund	303	309
0884	Judges' Retirement System II Fund	344	346
0885	Public Employees' Deferred Compensation Fund	369	397
0886	California Seniors Special Fund	356	384
0890	Federal Trust Fund	301	307
0902	California State Mining and Mineral Museum Fund	357	385
0903	State Penalty Fund	374	402
0904	California Health Facilities Financing Authority Fund	354	382
0908	School Employees Fund	371	399
0909	Community College Fund for Instructional Improvement	360	388
0910	Condemnation Deposits Fund	360	388
0911	Educational Facilities Authority Fund	361	389
0912	Health Care Deposit Fund	363	391
0913	Industrial Relations Unpaid Wage Fund	365	393
0914	Bay Fill Clean-Up and Abatement Fund	351	379
0915	Deferred Compensation Plan Fund	361	389
0916	California Housing Loan Insurance Fund	354	382
0917	Inmate Welfare Fund	365	393
0918	Small Business Expansion Fund	372	400
0920	Litigation Deposits Fund	365	393
0924	Local Agency Investment Fund	366	394
0925	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund	353	381
0927	Joe Serna, Jr. Farmworker Housing Grant Fund	365	393
0928	Forest Resources Improvement Fund	363	391
0929	Housing Rehabilitation Loan Fund	364	392
0930	Pollution Control Financing Authority Fund	368	396
0932	Trial Court Trust Fund	153	239
0933	Managed Care Fund	124	210
0938	Rental Housing Construction Fund	370	398
0939	Nutrition Reserve Fund	367	395
0940	Bosco-Keene Renewable Resources Investment Fund	351	379
0941	Santa Monica Mountains Conservancy Fund	371	399
0942	Special Deposit Fund	373	401
0943	Land Bank Fund	365	393
0945	California Breast Cancer Research Fund	352	380
0947	California State University Special Projects Fund	357	385
0948	California State University Trust Fund	357	385
0950	Public Employees' Contingency Reserve Fund	369	397
0952	State Park Contingent Fund	373	401
0954	Student Loan Authority Fund	375	403
0955	State Instructional Materials Fund	373	401
0956	State School Site Utilization Fund	374	402
0960	Student Tuition Recovery Fund	375	403
0961	State School Deferred Maintenance Fund	374	402
0962	Volunteer Firefighters' Length of Service Award Fund	377	405
0965	Timber Tax Fund	375	403
0969	Public Safety Account	370	398
0970	Unclaimed Property Fund	376	404
0972	Manufactured Home Recovery Fund	366	394
0974	California Peace Officer Memorial Foundation Fund	355	383
0977	Resident-Run Housing Revolving Fund	371	399
0979	California Firefighters' Memorial Fund	353	381

Fund No.	Fund Name	Balance Sheet	Statement of Operations
0980	Predevelopment Loan Fund	369	397
0982	California Urban Waterfront Area Restoration Fund	358	386
0983	California Fund for Senior Citizens	353	381
0985	Emergency Housing and Assistance Fund	362	390
0990	Non-Treasury Trust Funds	367	395
1003	Cleanup Loans and Environmental Assistance to Neighborhoods Account	33	45
1006	Rural CUPA Reimbursement Account	39	51
1008	Firearms Safety and Enforcement Special Fund	105	191
1010	Natural Heritage Preservation Tax Credit Reimbursement Account	39	51
1011	Budget Stabilization Account	32	44
1017	Umbilical Cord Blood Collection Program Fund	153	239
1018	Lake Tahoe Science and Lake Improvement Account	38	50
2500	Pedestrian Safety Account	65	69
2501	Local Transportation Loan Account	65	69
3001	Public Beach Restoration Fund	134	220
3002	Electrician Certification Fund	99	185
3004	Garment Industry Regulations Fund	108	194
3007	Traffic Congestion Relief Fund	151	237
3008	Transportation Investment Fund	151	237
3010	Pierce’s Disease Management Account	131	217
3013	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund	81	167
3015	Gas Consumption Surcharge Fund	108	194
3016	Missing Persons DNA Database Fund	126	212
3017	Occupational Therapy Fund	128	214
3018	Drug and Device Safety Fund	99	185
3019	Substance Abuse Treatment Trust Fund	149	235
3020	Tobacco Settlement Fund	151	237
3022	Apprenticeship Training Contribution Fund	76	162
3023	WIC Manufacturer Rebate Fund	377	405
3024	Rigid Container Account	139	225
3025	Abandoned Mine Reclamation and Minerals Fund Subaccount	125	211
3027	Trauma Care Fund	152	238
3030	Workers’ Occupational Safety and Health Education Fund	159	245
3033	California Memorial Scholarship Fund	86	172
3034	Antiterrorism Fund	76	162
3035	Environmental Quality Assessment Fund	103	189
3036	Alcohol Beverage Control Fund (Other Governmental Cost Fund)	75	161
3037	State Court Facilities Construction Fund	145	231
3039	Dentally Underserved Account	145	231
3042	Victims of Corporate Fraud Compensation Fund	155	241
3046	Oil, Gas, and Geothermal Administrative Fund	129	215
3053	Public Rights Law Enforcement Special Fund	135	221
3054	Health Care Benefits Fund	110	196
3055	County Health Initiative Matching Fund	360	388
3056	Safe Drinking Water and Toxic Enforcement Fund	139	225
3057	Dam Safety Fund	95	181
3058	Water Rights Fund	157	243
3059	Fiscal Recovery Fund	106	192
3060	Appellate Court Trust Fund	76	162
3062	Energy Facility License and Compliance Fund	101	187
3063	State Responsibility Area Fire Prevention Fund	147	233
3064	Mental Health Practitioner Education Fund	125	211
3065	Electronic Waste Recovery and Recycling Account	113	199
3066	Court Facilities Trust Fund	94	180
3067	Cigarette and Tobacco Products Compliance Fund	89	175

Fund No.	Fund Name	Balance Sheet	Statement of Operations
3068	Vocational Nurse Education Fund	155	241
3069	Naturopathic Doctor's Fund	127	213
3070	Nontoxic Dry Cleaning Incentive Trust Fund	127	213
3071	Car Wash Worker Restitution Fund	87	173
3072	Car Wash Worker Fund	87	173
3074	Medical Marijuana Program Fund	124	210
3075	Unlawful Sales Reduction Fund	154	240
3078	Labor and Workforce Development Fund	114	200
3079	Children's Medical Services Rebate Fund	89	175
3080	AIDS Drug Assistance Program Rebate Fund	75	161
3081	Cannery Inspection Fund	87	173
3082	School Facilities Emergency Repair Account	141	227
3083	Welcome Center Fund	157	243
3084	State Certified Unified Program Agency Account	41	53
3085	Mental Health Services Fund	125	211
3086	DNA Identification Fund	98	184
3087	Unfair Competition Law Fund	153	239
3088	Registry of Charitable Trusts Fund	137	223
3089	Public Utilities Commission Ratepayer Advocate Account	135	221
3090	Deficit Recovery Bond Retirement Sinking Fund Subaccount	95	181
3091	Certified Access Specialist Fund	88	174
3093	Transportation Deferred Investment Fund	151	237
3095	Film Promotion and Marketing Fund	105	191
3096	Nondesignated Public Hospital Supplemental Fund	127	213
3097	Private Hospital Supplemental Fund	132	218
3098	State Department of Public Health Licensing and Certification Program Fund	145	231
3099	Mental Health Facility Licensing Fund	125	211
3100	Department of Water Resources Electric Power Fund	313	319
3101	Analytical Laboratory Account	96	182
3102	Acute Orphan Well Account	129	215
3103	Hatchery and Inland Fisheries Fund	109	195
3104	Coastal Wetlands Fund	360	388
3107	Transportation Debt Service Fund	151	237
3108	Professional Fiduciary Fund	133	219
3109	Natural Gas Subaccount	134	220
3110	Gambling Addiction Program Fund	107	193
3111	Retail Food Safety and Defense Fund	139	225
3112	Equality in Prevention and Services for Domestic Abuse Fund	103	189
3113	Residential and Outpatient Program Licensing Fund	138	224
3114	Birth Defects Monitoring Program Fund	77	163
3117	Alternative and Renewable Fuel and Vehicle Technology Fund	75	161
3119	Air Quality Improvement Fund	75	161
3120	State Fire Marshal Fireworks Enforcement and Disposal Fund	145	231
3121	Occupational Safety and Health Fund	128	214
3122	Enhanced Fleet Modernization Subaccount	111	197
3123	Coastal Act Services Fund	92	178
3131	California Bingo Fund	81	167
3132	Charity Bingo Mitigation Fund	89	175
3133	Managed Care Administrative Fines and Penalties Fund	123	209
3134	School District Account	153	239
3136	Foreclosure Consultant Regulation Fund	107	193
3137	Emergency Medical Technician Certification Fund	101	187
3138	Immediate and Critical Needs Account	144	230
3139	Specialized License Plate Fund	143	229
3140	State Dental Hygiene Fund	145	231

Fund No.	Fund Name	Balance Sheet	Statement of Operations
3141	California Advanced Services Fund	79	165
3142	State Dental Assistant Fund	145	231
3144	Building Standards Administration Special Revolving Fund	79	165
3145	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund	153	239
3147	State Water Pollution Control Revolving Fund Small Community Grant Fund	147	233
3149	Local Safety and Protection Account	67	71
3150	State Public Works Enforcement Fund	147	233
3151	Internal Health Information Integrity Quality Improvement Account	114	200
3152	Labor Enforcement and Compliance Fund	114	200
3153	Horse Racing Fund	111	197
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3168	Emergency Medical Air Transportation Act Fund	101	187
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3175	California Health Trust Fund	354	382
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3255	Home Care Fund	111	197
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