



*Working Capital
and
Revolving Funds*

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2001
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 119,484	\$ —
Deposits in Surplus Money Investment Fund	—	933
Receivables	—	—
Due from Other Funds	3,526	23
Due from Other Governments	—	—
Prepaid Expenses	50,155	—
Inventory	—	—
Investments	—	—
Advances and Loans Receivable	—	—
Fixed Assets	2,059,712	—
Investment in General Fixed Assets	—	—
Other Assets	—	—
Total Assets	\$ 2,232,877	\$ 956
LIABILITIES		
Accounts Payable	\$ 29,456	\$ —
Due to Other Funds	—	—
Due to Other Governments	—	—
Accrued Interest Payable	—	—
Advance Collections	—	—
Deposits	2,196,956	—
PMIA Loans Payable	—	—
Advances from Other Funds	—	—
Contracts and Notes Payable	—	—
Bonds Payable	—	—
Other Liabilities	6,720	—
Total Liabilities	2,233,132	—
FUND BALANCE		
Contributed Capital	—	—
Unreserved-Undesignated	(255)	956
Total Fund Balance (Deficit)	(255)	956
Total Liabilities and Fund Balance	\$ 2,232,877	\$ 956

Ballot Paper Revolving Fund (0605)	California Health and Human Services Agency Data Center Revolving Fund (0632)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Equipment Service Fund (0608)
\$ 313	\$ 3,103	\$ 18,786	\$ —	\$ 2	\$ 462	\$ —
—	17,154	—	—	3,295	885	36,619
—	1,183	—	—	397	19	34
—	96,147	—	58,277	134	142	16,204
—	216	—	—	—	767	—
—	3,415	—	—	—	—	—
—	—	—	—	—	—	32,871
—	—	—	—	—	—	—
—	27,026	—	—	2,325	42	245,124
—	—	—	—	(2,325)	—	—
—	—	—	—	—	—	—
\$ 313	\$ 148,244	\$ 18,786	\$ 58,277	\$ 3,828	\$ 2,317	\$ 330,852
\$ —	\$ 31,662	\$ 250	\$ 959	\$ —	\$ 13	\$ 6,528
—	3,287	—	57,318	467	1,717	12,489
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	45,714	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	19,490	—	—	—	—	—
—	—	—	—	—	—	—
—	13	—	—	—	222	—
—	100,166	250	58,277	467	1,952	19,017
—	1,000	—	—	—	—	240,375
313	47,078	18,536	—	3,361	365	71,460
313	48,078	18,536	—	3,361	365	311,835
\$ 313	\$ 148,244	\$ 18,786	\$ 58,277	\$ 3,828	\$ 2,317	\$ 330,852

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2001
(Amounts in thousands)

General
Obligation
Bond
Expense
Revolving
Fund
(0630)

ASSETS

Cash in State Treasury and Agency Accounts	\$	75
Deposits in Surplus Money Investment Fund		—
Receivables		—
Due from Other Funds		155
Due from Other Governments		—
Prepaid Expenses		—
Inventory		—
Investments		—
Advances and Loans Receivable		—
Fixed Assets		—
Investment in General Fixed Assets		—
Other Assets		—
Total Assets	\$	230

LIABILITIES

Accounts Payable	\$	209
Due to Other Funds		6
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	\$	215

FUND BALANCE

Contributed Capital		—
Unreserved-Undesignated		15
Total Fund Balance (Deficit)		15
Total Liabilities and Fund Balance	\$	230

Mobilehome- Manufactured Home Revolving Fund (0648)	Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Protective Services Fund (0246)
				Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	
\$ 206	\$ —	\$ 6,365	\$ —	\$ 38,945	\$ 4,835	\$ 1,406
5,993	411	—	17,832	—	17,729	—
2	—	—	—	—	3,156	—
180	12	—	506	—	15,816	—
—	—	—	—	—	718	—
—	—	—	—	—	164	—
—	—	—	—	—	49,997	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	67,682	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,381	\$ 423	\$ 6,365	\$ 18,338	\$ 38,945	\$ 160,097	\$ 1,406
\$ 3,057	\$ —	\$ —	\$ 17,029	\$ 4,021	\$ 8,451	\$ —
972	—	—	—	5	1,656	—
—	—	6,345	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,154	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,304	—	—	—	—	14,458	—
6,333	—	6,345	17,029	4,026	25,719	—
—	—	20	—	—	110,722	—
48	423	—	1,309	34,919	23,656	1,406
48	423	20	1,309	34,919	134,378	1,406
\$ 6,381	\$ 423	\$ 6,365	\$ 18,338	\$ 38,945	\$ 160,097	\$ 1,406

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2001
(Amounts in thousands)

	Public Buildings Construction Fund (0660)
ASSETS	
Cash in State Treasury and Agency Accounts	\$ 193
Deposits in Surplus Money Investment Fund	722,788
Receivables	15,499
Due from Other Funds	122,990
Due from Other Governments	—
Prepaid Expenses	—
Inventory	—
Investments	1,699,966
Advances and Loans Receivable	4,338,419
Fixed Assets	259,702
Investment in General Fixed Assets	—
Other Assets	46,912
Total Assets	\$ 7,206,469
LIABILITIES	
Accounts Payable	\$ 7,510
Due to Other Funds	28,629
Due to Other Governments	—
Accrued Interest Payable	55,050
Advance Collections	27,830
Deposits	1,688,870
PMIA Loans Payable	443,395
Advances from Other Funds	—
Contracts and Notes Payable	—
Bonds Payable	4,885,696
Other Liabilities	—
Total Liabilities	7,136,980
FUND BALANCE	
Contributed Capital	—
Unreserved-Undesignated	69,489
Total Fund Balance (Deficit)	69,489
Total Liabilities and Fund Balance	\$ 7,206,469

Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund		Revolving Loan Fund (0662)	Rural Predevelopment Loan Fund (0635)	Service Revolving Fund	
	Rehabilitation Revolving Loan Guarantee Fund (0665)	Supported Employment Revolving Loan Guarantee Account (0669)			Printing Account (0666002)	Purchasing Account (0666001)
\$ 402	\$ 1	\$ —	\$ 15	\$ 1	\$ 7,253	\$ 100,840
—	664	493	—	2,597	—	—
—	—	—	—	—	333	224
—	19	14	—	57	8,756	82,895
—	—	—	—	—	175	4,251
—	—	—	—	—	627	287
—	—	—	—	—	5,759	7,180
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	13,975	82,701
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 402	\$ 684	\$ 507	\$ 15	\$ 2,655	\$ 36,878	\$ 278,378
\$ —	\$ —	\$ —	\$ —	\$ 828	\$ 3,700	\$ 82,395
—	—	—	—	2	8,233	22,441
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	20,976	123,191
—	—	—	—	—	—	2,036
—	—	—	—	—	—	—
—	—	—	—	—	6,504	3,232
—	—	—	—	—	—	—
—	—	—	—	—	1,757	—
—	—	—	—	830	41,170	233,295
—	—	—	—	—	—	—
402	684	507	15	1,825	(4,292)	45,083
402	684	507	15	1,825	(4,292)	45,083
\$ 402	\$ 684	\$ 507	\$ 15	\$ 2,655	\$ 36,878	\$ 278,378

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2001
(Amounts in thousands)

	State Payroll Revolving Fund (0675)
ASSETS	
Cash in State Treasury and Agency Accounts	\$ 863,582
Deposits in Surplus Money Investment Fund	—
Receivables	—
Due from Other Funds	—
Due from Other Governments	—
Prepaid Expenses	—
Inventory	—
Investments	—
Advances and Loans Receivable	—
Fixed Assets	—
Investment in General Fixed Assets	—
Other Assets	—
Total Assets	\$ 863,582
LIABILITIES	
Accounts Payable	\$ 791,138
Due to Other Funds	72,397
Due to Other Governments	47
Accrued Interest Payable	—
Advance Collections	—
Deposits	—
PMIA Loans Payable	—
Advances from Other Funds	—
Contracts and Notes Payable	—
Bonds Payable	—
Other Liabilities	—
Total Liabilities	863,582
FUND BALANCE	
Contributed Capital	—
Unreserved-Undesignated	—
Total Fund Balance (Deficit)	—
Total Liabilities and Fund Balance	\$ 863,582

State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)	Stephen P. Teale Data Center Revolving Fund (0683)	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ —	\$ 507	\$ 1,669	\$ 21,790,856	\$ 1,622	\$ 179	\$ 22,961,102
120,434	23,343	10,554	—	6,008	—	987,732
—	3,312	106	—	37,915	—	62,180
8,879	566	26,139	236,102	83,206	16,639	777,384
18,494	59	—	—	—	—	24,680
—	—	8	—	3,950	—	58,606
—	—	—	—	359	—	96,166
54	—	—	—	—	—	1,700,020
—	—	—	—	—	—	4,338,419
—	—	62,829	—	55,038	—	2,876,156
—	—	—	—	(31,924)	—	(34,249)
—	—	—	—	—	—	46,912
\$ 147,861	\$ 27,787	\$ 101,305	\$ 22,026,958	\$ 156,174	\$ 16,818	\$ 33,895,108
\$ 113,404	\$ 1,551	\$ 11,025	\$ —	\$ 47,987	\$ 61	\$ 1,161,234
1,079	1,748	375	438,035	22,290	16,757	689,903
—	—	—	—	—	—	6,392
—	—	1,391	—	—	—	56,441
—	130	—	—	—	—	218,995
—	—	—	21,588,923	—	—	25,476,785
—	—	45,870	—	—	—	489,265
—	—	—	—	94,517	—	94,517
—	—	3,373	—	—	—	32,599
—	—	—	—	—	—	4,885,696
—	—	8	—	428	—	25,910
114,483	3,429	62,042	22,026,958	165,222	16,818	33,137,737
—	—	—	—	5	—	352,122
33,378	24,358	39,263	—	(9,053)	—	405,249
33,378	24,358	39,263	—	(9,048)	—	757,371
\$ 147,861	\$ 27,787	\$ 101,305	\$ 22,026,958	\$ 156,174	\$ 16,818	\$ 33,895,108

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2001

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)
FUND BALANCE (DEFICIT), JULY 1, 2000	\$ (2,549)	\$ 577
ADDITIONS		
Operating Income	—	379
Income from Investments	—	—
Transfers from Other Funds	—	—
Prior Year Revenue Adjustments	32	—
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	32	379
DEDUCTIONS		
Operating Expenditures and Expenses	—	—
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures	24	—
Prior Year Surplus Adjustments	—	—
Other Deductions	(2,286)	—
Total Deductions	(2,262)	—
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ (255)	\$ 956

Ballot Paper Revolving Fund (0605)	California Health and Human Services Agency Data Center Revolving Fund (0632)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Equipment Service Fund (0608)
\$ 313	\$ 33,484	\$ 575	\$ —	\$ 2,942	\$ 37	\$ 265,796
—	249,960	24,999	605,776	2,411	5,534	163,512
—	—	—	—	201	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	874	—	—	—	5,474
—	249,960	25,873	605,776	2,612	5,534	168,986
—	232,528	—	605,776	2,084	5,206	120,720
—	—	—	—	—	—	—
—	—	—	—	109	—	2,227
—	—	—	—	—	—	—
—	2,838	7,912	—	—	—	—
—	235,366	7,912	605,776	2,193	5,206	122,947
\$ 313	\$ 48,078	\$ 18,536	\$ —	\$ 3,361	\$ 365	\$ 311,835

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2001
(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)
FUND BALANCE (DEFICIT), JULY 1, 2000	\$ 68
ADDITIONS	
Operating Income	1,336
Income from Investments	—
Transfers from Other Funds	—
Prior Year Revenue Adjustments	—
Prior Year Surplus Adjustments	—
Other Additions	—
Total Additions	1,336
DEDUCTIONS	
Operating Expenditures and Expenses	1,389
Transfers to Other Funds	—
Adjustments to Prior Year Appropriation Expenditures	—
Prior Year Surplus Adjustments	—
Other Deductions	—
Total Deductions	1,389
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 15

Mobilehome- Manufactured Home Revolving Fund (0648)	Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Protective Services Fund (0246)
				Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	
\$ (1,002)	\$ 400	\$ 20	\$ 238	\$ 23,517	\$ 137,968	\$ 1,495
17,617	23	—	1,071	7	163,217	—
—	—	—	—	—	1,442	—
—	—	—	—	23,553	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	354	—
17,617	23	—	1,071	23,560	165,013	—
17,327	—	—	—	12,158	167,218	89
16	—	—	—	—	—	—
(776)	—	—	—	—	—	—
—	—	—	—	—	1,385	—
—	—	—	—	—	—	—
16,567	—	—	—	12,158	168,603	89
\$ 48	\$ 423	\$ 20	\$ 1,309	\$ 34,919	\$ 134,378	\$ 1,406

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2001

(Amounts in thousands)

	Public Buildings Construction Fund (0660)
FUND BALANCE (DEFICIT), JULY 1, 2000	\$ 54,006
ADDITIONS	
Operating Income	300,672
Income from Investments	40,465
Transfers from Other Funds	376,896
Prior Year Revenue Adjustments	396
Prior Year Surplus Adjustments	—
Other Additions	—
Total Additions	718,429
DEDUCTIONS	
Operating Expenditures and Expenses	333,531
Transfers to Other Funds	369,788
Adjustments to Prior Year Appropriation Expenditures	(373)
Prior Year Surplus Adjustments	—
Other Deductions	—
Total Deductions	702,946
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$ 69,489

Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund		Revolving Loan Fund (0662)	Rural Predevelopment Loan Fund (0635)	Service Revolving Fund	
	Rehabilitation Revolving Loan Guarantee Fund (0665)	Supported Employment Revolving Loan Guarantee Account (0669)			Printing Account (0666002)	Purchasing Account (0666001)
\$ 372	\$ 653	\$ 477	\$ 15	\$ 1,674	\$ 74	\$ 54,870
—	41	30	—	378	63,373	567,515
—	—	—	—	—	—	—
—	—	—	—	—	—	13
—	—	—	—	—	152	(25)
—	—	—	—	—	—	—
30	—	—	—	2,524	—	—
30	41	30	—	2,902	63,525	567,503
—	10	—	—	732	68,028	576,672
—	—	—	—	—	—	—
—	—	—	—	—	(103)	618
—	—	—	—	—	(34)	—
—	—	—	—	2,019	—	—
—	10	—	—	2,751	67,891	577,290
\$ 402	\$ 684	\$ 507	\$ 15	\$ 1,825	\$ (4,292)	\$ 45,083

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2001

(Amounts in thousands)

		State Payroll Revolving Fund * (0675)
	\$	—
FUND BALANCE (DEFICIT), JULY 1, 2000	\$	—
ADDITIONS		
Operating Income		—
Income from Investments		—
Transfers from Other Funds		—
Prior Year Revenue Adjustments		—
Prior Year Surplus Adjustments		—
Other Additions		—
Total Additions		—
DEDUCTIONS		
Operating Expenditures and Expenses		—
Transfers to Other Funds		—
Adjustments to Prior Year Appropriation Expenditures		—
Prior Year Surplus Adjustments		—
Other Deductions		—
Total Deductions		—
FUND BALANCE (DEFICIT), JUNE 30, 2001	\$	—

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

State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)	Stephen P. Teale Data Center Revolving Fund (0683)	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 195,757	\$ 9,843	\$ 41,056	\$ —	\$ (33,301)	\$ —	\$ 789,375
200,962	17,179	92,907	975,031	—	11,116,556	14,570,486
—	—	514	—	—	—	42,622
(8,333)	—	—	—	—	—	392,129
—	—	(353)	—	—	(286,421)	(286,219)
—	—	—	—	4	—	4
55,760	463	—	—	—	—	65,479
248,389	17,642	93,068	975,031	4	10,830,135	14,784,501
102,253	6,289	91,069	1,354,363	(24,249)	10,830,135	14,503,328
(1)	(3,162)	—	—	—	—	366,641
—	—	3,792	(379,332)	—	—	(373,814)
—	—	—	—	—	—	1,351
308,516	—	—	—	—	—	318,999
410,768	3,127	94,861	975,031	(24,249)	10,830,135	14,816,505
\$ 33,378	\$ 24,358	\$ 39,263	\$ —	\$ (9,048)	\$ —	\$ 757,371

(Concluded)