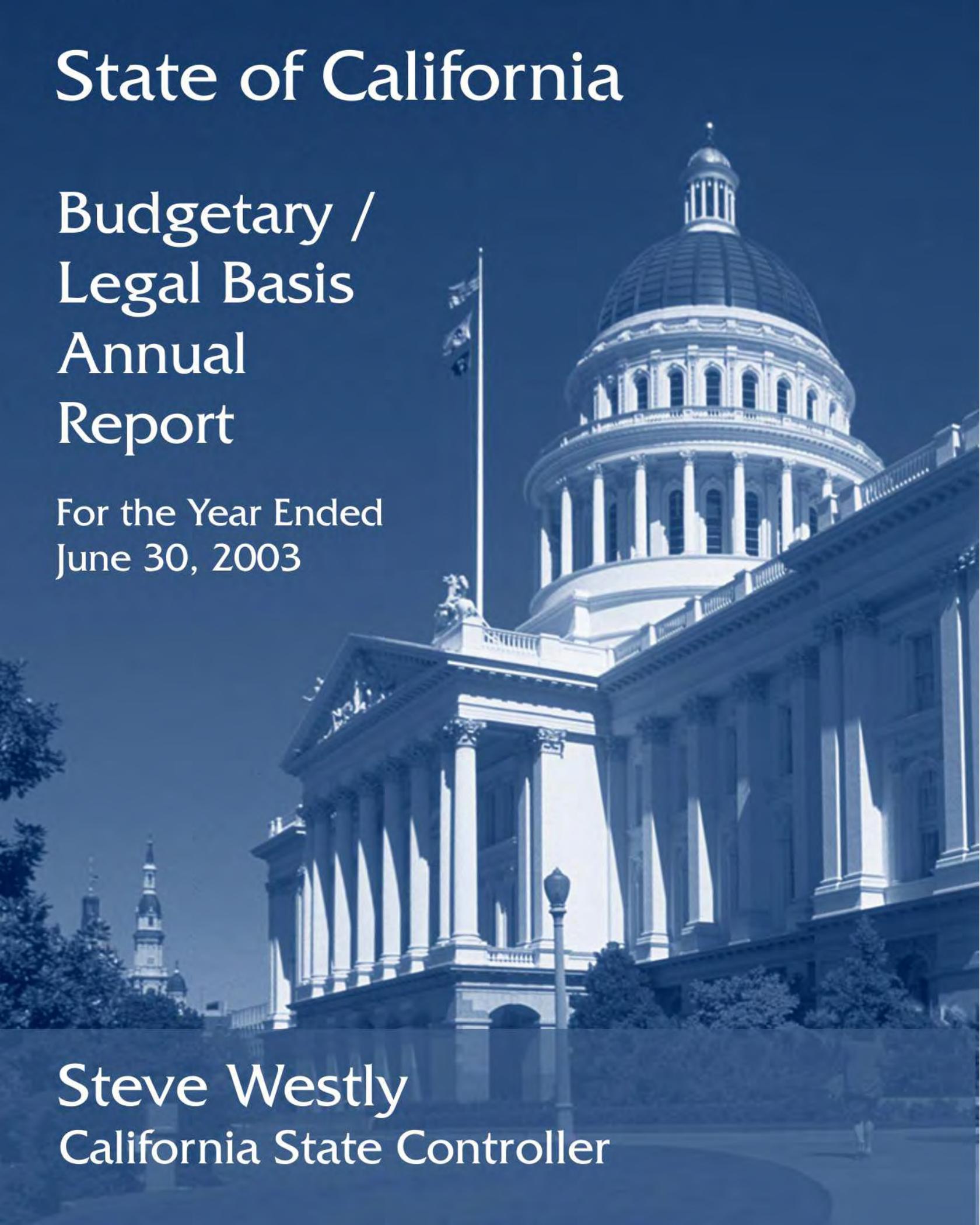


# State of California



## Budgetary / Legal Basis Annual Report

For the Year Ended  
June 30, 2003

Steve Westly  
California State Controller



**STEVE WESTLY**  
California State Controller

May 17, 2004

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

I hereby submit the State of California's *Budgetary/Legal Basis Annual Report*. This report shows the financial condition of all funds and the results of their operations for the fiscal year ended June 30, 2003.

Major highlights of this budgetary report include the following:

- General Fund revenues totaled \$68.5 billion, an increase of \$4.5 billion from the 2001-02 fiscal year. Total expenditures of \$77.6 billion were only \$1.0 billion greater than those of the prior fiscal year. During 2002-03, expenditures exceeded revenues by almost \$9.0 billion; however, this was an improvement from the \$12.5 billion difference in the 2001-02 fiscal year.
- For the second consecutive year, the General Fund, California's primary funding source for general government services, ended the 2002-03 fiscal year with a deficit. The \$7.5 billion deficit fund balance does not include \$2.0 billion reserved for specific uses and unavailable for appropriation in future years.
- The Special Fund for Economic Uncertainties (the State's "rainy day fund") was fully depleted, resulting in a zero balance at the end of the fiscal year.

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

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

Sincerely,

A handwritten signature in black ink that reads "Steve Westly".

**STEVE WESTLY**  
California State Controller

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# **Summary**

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# **Combined Statements**

# Combined Balance Sheet All Fund Types

**June 30, 2003**  
(Amounts in thousands)

	<b>Governmental Cost Funds</b>			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 3,071,252	\$ 253,053	\$ 1,316,537	\$ 184,078
PMIA Loans Receivable .....	260,658	18,748	84,699	226
Deposits in Surplus Money Investment Fund .....	—	314,256	17,288	1,598,221
Amount on Deposit with U.S. Treasury .....	—	—	—	—
Receivables .....	342,617	83,364	6,028,238	441,243
Due from Other Funds .....	6,425,042	1,163,529	584,565	2,385,444
Due from Other Governments .....	167,164	6,289	13	5,780
Prepaid Expenses .....	547,769	2,437	183	64,636
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	57,292	—	—	1,467,000
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	1,894	9	—	2,176
<b>Total Assets .....</b>	<b>\$ 10,873,688</b>	<b>\$ 1,841,685</b>	<b>\$ 8,031,523</b>	<b>\$ 6,148,804</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 2,202,561	\$ 81,513	\$ 22,071	\$ 534,127
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	2,579,727	74,884	5,696,498	1,557,631
Due to Other Governments .....	2,552,051	2,114	1,050,058	499,408
Notes Payable .....	10,965,000	—	—	—
Accrued Interest Payable .....	2,428	—	—	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	54,185	102,988	—	9,728
Deposits .....	18	8,937	—	8,734
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	1,523,250
Long-Term Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	53,953	1,119,718	1,257,579	77,549
<b>Total Liabilities .....</b>	<b>18,409,923</b>	<b>1,390,154</b>	<b>8,026,206</b>	<b>4,210,427</b>
<b>FUND BALANCE</b>				
Contributed Capital .....	—	—	—	—
Reserved for Encumbrances .....	1,037,374	115,350	111	1,059,396
Reserved for Employees' Pension Benefits .....	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	996,896	203,164	13,879	2,580,742
Reserved for Deposits .....	—	—	—	—
Other Reserves .....	—	—	—	—
Special Fund for Economic Uncertainties .....	—	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	242,649	5,206	329,779
Unreserved-Undesignated .....	(9,570,505)	(109,632)	(13,879)	(2,031,540)
<b>Total Fund Balance .....</b>	<b>(7,536,235)</b>	<b>451,531</b>	<b>5,317</b>	<b>1,938,377</b>
<b>Total Liabilities, Reserves, and Fund Balance .....</b>	<b>\$ 10,873,688</b>	<b>\$ 1,841,685</b>	<b>\$ 8,031,523</b>	<b>\$ 6,148,804</b>

**Nongovernmental Cost Funds**

Other Governmental Cost Funds	Other Nongovernmental Cost Funds						Total (Memorandum Only)
	Bond Funds	Trust and Agency Funds—Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds—Other	
\$ 461,436	\$ 117,998	\$ 750,155	\$ 185,449	\$ 22,583,458	\$ 34,559	\$ 21,799,938	\$ 50,757,913
31,358	11,451	73,130	6,849	2,173,483	131	2,069,738	4,730,471
3,378,340	3,331,642	66,847	8,982,080	2,020,514	742,628	2,771,646	23,223,462
—	—	2,785,111	—	—	—	—	2,785,111
581,230	1,472	111,259	9,697,231	22,855	28,367,456	470,146	46,147,111
1,916,253	628,109	665,518	250,595	726,793	26,952	6,482,772	21,255,572
11,887	17,102	12,070,233	83,151	62,821	180	96,630	12,521,250
11,288	—	33,492	18,468	85,239	1,265	3,127	767,904
—	—	—	14,168	97,711	—	2,135	114,014
—	—	—	17,069,401	603,112	292,012,330	8,063,611	317,748,454
57,485	—	200	9,111,219	4,731,953	—	423,393	15,848,542
—	—	95,224	4,650,228	3,719,463	170,511	20,349	8,655,775
—	—	(95,224)	(1,265,093)	(5,453)	—	(20,292)	(1,386,062)
—	—	—	648	—	—	26,808,080	26,808,728
—	12,360,725	—	—	—	—	—	12,360,725
—	10,921,626	—	2,226,710	—	—	—	13,148,336
—	—	—	(2,226,710)	—	—	—	(2,226,710)
—	—	—	2,121,696	—	—	—	2,121,696
41	—	—	1,340,859	57,129	(12,244)	6,999	1,396,863
<b>\$ 6,449,318</b>	<b>\$ 27,390,125</b>	<b>\$ 16,555,945</b>	<b>\$ 52,266,949</b>	<b>\$ 36,879,078</b>	<b>\$ 321,343,768</b>	<b>\$ 68,998,272</b>	<b>\$ 556,779,155</b>
\$ 552,384	\$ 415,548	\$ 4,737,860	\$ 3,611,557	\$ 1,123,494	\$ 75,189,636	\$ 5,446,762	\$ 93,917,513
—	—	—	9,939,336	—	—	—	9,939,336
1,425,187	1,350,135	6,516,725	(753,866)	627,087	641,650	1,092,395	20,808,053
934,911	12,839	1,850,856	184,955	225,196	402	1,670,740	8,983,530
—	—	—	—	—	—	—	10,965,000
—	—	—	244,030	57,042	—	—	303,500
—	—	—	8,800	—	—	—	8,800
84,148	—	577,031	872,894	257,696	1	107,654	2,066,325
409	—	—	144,971	26,840,680	—	420,402	27,424,151
—	3,456,025	—	250,000	1,024,446	—	—	4,730,471
—	—	7,863	48,568	94,517	—	9,413	1,683,611
—	—	—	214,017	21,137	427	2,414	237,995
—	—	—	27,726,618	5,644,043	—	276,998	33,647,659
13,344	—	68,590	1,447,904	19,797	10,627	1,025,850	5,094,911
<b>3,010,383</b>	<b>5,234,547</b>	<b>13,758,925</b>	<b>43,939,784</b>	<b>35,935,135</b>	<b>75,842,743</b>	<b>10,052,628</b>	<b>219,810,855</b>
—	—	—	—	969,967	—	—	969,967
1,112,599	5,652,640	—	—	—	—	—	8,977,470
—	—	—	—	—	245,501,025	—	245,501,025
477,077	14,057,754	—	—	—	—	—	18,329,512
—	—	—	—	—	—	26,954,494	26,954,494
—	—	—	—	—	—	—	—
1,996,496	—	—	—	—	—	—	2,574,130
(147,237)	2,445,184	2,797,020	8,327,165	(26,024)	—	31,991,150	33,661,702
<b>3,438,935</b>	<b>22,155,578</b>	<b>2,797,020</b>	<b>8,327,165</b>	<b>943,943</b>	<b>245,501,025</b>	<b>58,945,644</b>	<b>336,968,300</b>
<b>\$ 6,449,318</b>	<b>\$ 27,390,125</b>	<b>\$ 16,555,945</b>	<b>\$ 52,266,949</b>	<b>\$ 36,879,078</b>	<b>\$ 321,343,768</b>	<b>\$ 68,998,272</b>	<b>\$ 556,779,155</b>

# Combined Statement of Operations

## All Fund Types

Year Ended June 30, 2003

(Amounts in thousands)

	<u>Governmental Cost Funds</u>			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
<b>FUND BALANCE, JULY 1, 2002 .....</b>	<b>\$ (2,109,760)</b>	<b>\$ 618,654</b>	<b>\$ 3,614</b>	<b>\$ 2,893,858</b>
<b>ADDITIONS</b>				
Revenues .....	68,545,784	1,342,537	4,805,078	6,957,820
Operating Income .....	—	—	—	—
Receipts from Federal Government .....	—	—	—	—
Employer Contributions .....	—	—	—	—
Income from Investments .....	—	—	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Member Contributions .....	—	—	—	—
Securities in Trust Received or Purchased .....	—	—	—	—
Revenues Collected for Other Funds .....	—	—	64,886,345	—
Sales Tax Collected for Local Government .....	—	—	8,479,376	—
Transfers from Other Funds .....	3,289,521	164,377	13,217	5,890,983
Bonds Authorized .....	—	—	—	—
Proceeds from Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	154,418	2,844	154,679	(1,655)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	143,822	6,558,864	82,152	7,101,837
<b>Total Additions .....</b>	<b>72,133,545</b>	<b>8,068,622</b>	<b>78,420,847</b>	<b>19,948,985</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	18,277,646	1,275,006	122,075	4,167,103
Local Assistance .....	59,145,293	156,216	1,500	2,903,900
Capital Outlay .....	141,338	(115)	—	781,679
<b>Total Appropriation Expenditures .....</b>	<b>77,564,277</b>	<b>1,431,107</b>	<b>123,575</b>	<b>7,852,682</b>
Operating Expenditures and Expenses .....	—	—	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Depositors .....	—	—	—	—
Benefits .....	—	—	—	—
Administrative Expenses .....	—	—	—	—
Member Contributions Refunded .....	—	—	—	—
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Securities in Trust Released or Sold .....	—	—	—	—
Disbursement of Revenues Collected for Other Funds .....	—	—	64,886,345	—
Distribution of Local Sales Tax Collections .....	—	—	8,479,376	—
Transfers to Other Funds .....	369,955	265,765	4,777,798	6,076,670
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(374,212)	(2,603)	(201)	(111,868)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	6,541,476	152,251	7,086,982
<b>Total Deductions .....</b>	<b>77,560,020</b>	<b>8,235,745</b>	<b>78,419,144</b>	<b>20,904,466</b>
<b>FUND BALANCE, JUNE 30, 2003 .....</b>	<b>\$ (7,536,235)</b>	<b>\$ 451,531</b>	<b>\$ 5,317</b>	<b>\$ 1,938,377</b>

<b>Nongovernmental Cost Funds</b>							
Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds–Federal	Other Nongovernmental Cost Funds				Total (Memorandum Only)
			Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds–Other	
<b>\$ 5,577,206</b>	<b>\$ 10,433,449</b>	<b>\$ 5,922,764</b>	<b>\$ 7,484,168</b>	<b>\$ 882,050</b>	<b>\$ 240,269,159</b>	<b>\$ 52,975,321</b>	<b>\$ 324,950,483</b>
6,868,064	—	—	—	—	—	—	88,519,283
—	24,130	5,366,241	24,138,652	14,929,269	—	36,913,488	81,371,780
—	—	37,872,940	—	—	—	831,491	38,704,431
—	—	—	—	—	4,784,230	—	4,784,230
—	67,850	240,238	1,143,582	1,102	8,280,589	512,968	10,246,329
—	5,834	—	—	—	—	—	5,834
—	—	—	—	—	—	43,804,861	43,804,861
—	—	—	—	—	—	295,946	295,946
—	—	—	—	—	4,153,460	—	4,153,460
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	64,886,345
—	—	—	—	—	—	—	8,479,376
10,411,216	442,051	17,817,767	935,202	902,902	90,117	3,593,668	43,551,021
—	18,590,001	—	—	—	—	—	18,590,001
—	—	—	8,949	—	—	—	8,949
62,226	2,528	4,379	(39,063)	(352,128)	(86)	8,620	(3,238)
—	—	270	260,355	91,967	—	66,933	419,525
7,274	21,709	94	507,886	91,335	2,204,157	7,528,832	24,247,962
<b>17,348,780</b>	<b>19,154,103</b>	<b>61,301,929</b>	<b>26,955,563</b>	<b>15,664,447</b>	<b>19,512,467</b>	<b>93,556,807</b>	<b>432,066,095</b>
2,399,235	—	—	—	—	—	—	26,241,065
6,836,282	—	—	—	—	—	—	69,043,191
67,998	—	—	—	—	—	—	990,900
<b>9,303,515</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>96,275,156</b>
—	6,581,732	46,682,055	18,369,020	14,674,845	—	48,951,267	135,258,919
—	—	—	—	—	—	37,532,630	37,532,630
—	—	—	—	—	—	276,141	276,141
—	—	—	—	—	11,982,110	—	11,982,110
—	—	—	—	—	1,845,824	—	1,845,824
—	—	—	—	—	194,762	—	194,762
—	—	—	5,130,822	—	—	—	5,130,822
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	64,886,345
—	—	—	—	—	—	—	8,479,376
10,197,751	781,870	17,743,365	2,058,101	903,212	—	640,663	43,815,150
—	—	—	429,083	—	—	—	429,083
—	—	—	107,282	—	—	—	107,282
—	—	—	—	—	—	—	—
(14,215)	68,372	2,057	(63,170)	(253,991)	(6,742)	48,435	(708,138)
—	—	196	100,066	(2,413)	264,647	6	362,502
—	—	—	(18,638)	280,901	—	137,342	14,180,314
<b>19,487,051</b>	<b>7,431,974</b>	<b>64,427,673</b>	<b>26,112,566</b>	<b>15,602,554</b>	<b>14,280,601</b>	<b>87,586,484</b>	<b>420,048,278</b>
<b>\$ 3,438,935</b>	<b>\$ 22,155,578</b>	<b>\$ 2,797,020</b>	<b>\$ 8,327,165</b>	<b>\$ 943,943</b>	<b>\$ 245,501,025</b>	<b>\$ 58,945,644</b>	<b>\$ 336,968,300</b>

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# **Comparative Statements**

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	<b>General Fund</b>		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
<b>MAJOR TAXES AND LICENSES</b>			
Alcoholic Beverage Taxes and Fees .....	\$ 290,564	\$ 291,000	\$ (436)
Bank and Corporation (Income) Taxes .....	6,803,559	6,452,000	351,559
Cigarette Tax .....	114,894	117,700	(2,806)
Horse Racing Revenues .....	2,037	3,562	(1,525)
Inheritance, Estate, and Gift Taxes .....	647,372	646,300	1,072
Insurance Gross Premiums Tax .....	1,879,784	1,742,000	137,784
Trailer Coach License (In-Lieu) Fees .....	15,500	16,625	(1,125)
Motor Vehicle License (In-Lieu) Fees .....	—	—	—
Motor Vehicle Fuel Tax – Gasoline .....	—	—	—
Motor Vehicle Fuel Tax – Diesel .....	—	—	—
Motor Vehicle Registration and Other Fees .....	—	—	—
Personal Income Tax .....	32,709,761	32,880,000	(170,239)
Retail Sales and Use Taxes .....	22,415,138	22,349,000	66,138
Retail Sales and Use Taxes – Realignment .....	—	—	—
Telecommunications Tax .....	—	—	—
<b>Total Major Taxes and Licenses .....</b>	<b>64,878,609</b>	<b>64,498,187</b>	<b>380,422</b>
<b>MINOR REVENUES .....</b>	<b>3,667,175</b>	<b>5,647,654</b>	<b>(1,980,479)</b>
<b>TOTAL, ALL REVENUES .....</b>	<b>\$ 68,545,784</b>	<b>\$ 70,145,841</b>	<b>\$ (1,600,057)</b>

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 290,564	\$ 291,000	\$ (436)
24	11	13	6,803,583	6,452,011	351,572
940,611	950,500	(9,889)	1,055,505	1,068,200	(12,695)
38,472	40,893	(2,421)	40,509	44,455	(3,946)
—	—	—	647,372	646,300	1,072
—	150	(150)	1,879,784	1,742,150	137,634
2,388	2,388	—	17,888	19,013	(1,125)
1,959,105	1,867,769	91,336	1,959,105	1,867,769	91,336
2,728,134	2,818,632	(90,498)	2,728,134	2,818,632	(90,498)
474,378	488,376	(13,998)	474,378	488,376	(13,998)
1,988,417	1,954,820	33,597	1,988,417	1,954,820	33,597
4,069	—	4,069	32,713,830	32,880,000	(166,170)
2,483,548	191,849	2,291,699	24,898,686	22,540,849	2,357,837
2,279,070	2,191,400	87,670	2,279,070	2,191,400	87,670
—	14,550	(14,550)	—	14,550	(14,550)
<b>12,898,216</b>	<b>10,521,338</b>	<b>2,376,878</b>	<b>77,776,825</b>	<b>75,019,525</b>	<b>2,757,300</b>
<b>7,075,283</b>	<b>7,056,868</b>	<b>18,415</b>	<b>10,742,458</b>	<b>12,704,522</b>	<b>(1,962,064)</b>
<b>\$ 19,973,499</b>	<b>\$ 17,578,206</b>	<b>\$ 2,395,293</b>	<b>\$ 88,519,283</b>	<b>\$ 87,724,047</b>	<b>\$ 795,236</b>

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	<u>General Fund</u>		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
<b>EXPENDITURES</b>			
Legislative, Judicial, Executive			
Legislative .....	\$ 275,165	\$ 277,545	\$ 2,380
Judicial .....	1,499,164	1,499,871	707
Executive .....	830,325	848,734	18,409
State and Consumer Services .....	466,854	475,587	8,733
Business, Transportation, and Housing			
Business and Housing .....	16,280	16,361	81
Transportation .....	1,598	1,748	150
Technology, Trade, and Commerce .....	45,349	45,958	609
Resources .....	919,232	1,025,833	106,601
Environmental Protection .....	150,410	154,359	3,949
Health and Human Services .....	23,021,289	23,221,059	199,770
Correctional Programs .....	5,596,504	5,644,575	48,071
Education			
Education K-12 .....	27,539,378	27,549,334	9,956
Higher Education .....	9,094,039	10,405,984	1,311,945
Labor and Workforce Development .....	177,218	177,742	524
General Government			
General Administration .....	420,978	480,491	59,513
Tax Relief .....	4,446,940	4,451,859	4,919
Shared Revenues .....	392,382	393,148	766
Debt Service .....	2,067,542	2,089,691	22,149
Other Statewide Expenditures .....	525,340	550,423	26,823
Expenditure Adjustment for Encumbrances .....	454,130	454,130	—
Credit for Overhead Services by General Fund .....	(325,527)	(325,527)	—
Statewide Indirect Cost Recoveries .....	(50,313)	(50,313)	—
<b>TOTAL, ALL EXPENDITURES .....</b>	<b>\$ 77,564,277</b>	<b>\$ 79,388,592</b>	<b>\$ 1,826,055</b>

\* These amount reflect a substantial increase from the prior year due to the reclassification of the Trial Court Trust Fund from a Nongovernmental Cost Fund to a Governmental Cost Fund based on Chapter 805, Statutes of 1997.

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ 1,297	\$ 1,297	\$ —	\$ 276,462	\$ 278,842	\$ 2,380
1,025,282 *	1,155,622 *	130,340	2,524,446	2,655,493	131,047
452,972	480,102	27,130	1,283,297	1,328,836	45,539
488,200	547,137	58,937	955,054	1,022,724	67,670
168,293	171,545	3,252	184,573	187,906	3,333
3,710,535	3,898,012	187,477	3,712,133	3,899,760	187,627
4,986	10,424	5,438	50,335	56,382	6,047
1,074,725	1,128,003	53,278	1,993,957	2,153,836	159,879
611,642	653,099	41,457	762,052	807,458	45,406
4,399,576	4,455,160	55,584	27,420,865	27,676,219	255,354
18,345	19,623	1,278	5,614,849	5,664,198	49,349
71,978	79,234	7,256	27,611,356	27,628,568	17,212
857,710	901,665	43,955	9,951,749	11,307,649	1,355,900
73,398	77,663	4,265	250,616	255,405	4,789
1,409,302	1,811,654	402,352	1,830,280	2,292,145	461,865
—	—	—	4,446,940	4,451,859	4,919
2,392,588	2,392,589	1	2,784,970	2,785,737	767
273	501	228	2,067,815	2,090,192	22,377
1,523	3,237	1,713	526,863	553,660	28,536
1,911,598	1,911,597	(1)	2,365,728	2,365,727	(1)
36,656	36,656	—	(288,871)	(288,871)	—
—	—	—	(50,313)	(50,313)	—
<b>\$ 18,710,879</b>	<b>\$ 19,734,820</b>	<b>\$ 1,023,940</b>	<b>\$ 96,275,156</b>	<b>\$ 99,123,412</b>	<b>\$ 2,849,995</b>

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# **Notes to the Financial Statements**

## NOTE 1

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

The accompanying financial statements present the financial position and the results of operations of the State for the year ended June 30, 2003. These statements have been prepared in compliance with state laws, state accounting procedures, and the state budget.

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

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

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

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

### B. Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

During the 2002-03 fiscal year, two funds were reclassified (Mobilehome-Manufactured Home Revolving Fund and Trial Court Trust Fund) from Nongovernmental Cost Funds to Governmental Cost Funds.

**C. Measurement  
Focus and Basis  
of Accounting**

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

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

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

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

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

**D. Fixed Assets**

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

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

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

**F. Fund Equity**

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

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

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

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

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

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

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

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

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139 of the Statutes of 1985 and is funded with General Fund revenues. Commonly known as the State's "rainy day fund," it provides the moneys for those necessary expenditures throughout the year that have not been anticipated or provided for in the annual budget. It also provides relief, to the amount of its available funds, for any budgeted shortfalls. As of June 30, 2003, the balance of the SFEU was transferred to the General Fund in accordance with Government Code Section 16418 (b) to reduce the General Fund deficit.

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

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

**G. Pooled Money  
Investment Account  
Loans**

Cash temporarily idle during the year was invested in the Pooled Money Investment Account (PMIA). The investment of the PMIA is restricted by law to certain categories, including loans to various bond funds. Outstanding loans to the various bond funds as of June 30 are reflected as PMIA Loans Payable in the bond funds and as PMIA Loans Receivable in each fund group in the Combined Balance Sheet of this report. PMIA Loans Receivable are not reflected in the individual fund statements of this report because the loans were made directly from the PMIA, and the specific funds providing the loans are not identifiable.

**H. Comparative  
Statements**

This report includes the Comparative Statement of Actual and Estimated Revenues and the Comparative Statement of Actual and Budgeted Expenditures for the year ended June 30, 2003. 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 2003-04 Governor's Budget Summary. The Comparative Statement of Actual and Budgeted Expenditures compares the actual governmental cost fund expenditures incurred with the total appropriations for the 2002-03 fiscal year.

**I. Appropriations Limit**

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

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

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

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

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

The appropriations limit is established each year in the Budget Act and is amended during the fiscal year for transfers of fiscal responsibility between the state and the local governments. The Budget Act provides that any judicial action or proceeding to attack, review, set aside, void, or annul the revenue and appropriations limit must begin within 45 days of the effective date of the act. There have not been any such judicial actions or proceedings.

## **J. Cash Management**

As part of its cash management program, the State issues short-term obligations known as Revenue Anticipation Notes (RANs) and Revenue Anticipation Warrants (RAWs) to meet cash flow needs during the fiscal year. On October 16 and November 6, 2002, the State issued \$9.0 billion and \$3.5 billion, respectively, in RANs to meet cash flow needs for the balance of the 2002-03 fiscal year. On June 18, 2003, the State Controller's Office issued \$11.0 billion in RAWs to repay the \$12.5 billion in RANs due in June 2003 and to assist in meeting cash flow needs for the 2003-04 fiscal year.

## **NOTE 2**

### **BUDGETARY AND LEGAL COMPLIANCE**

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The State's annual budget is prepared primarily on a modified accrual basis for governmental funds. The Governor recommends a budget for approval by the Legislature each year that includes estimated revenues; however, revenues are not included in the budget adopted by the Legislature. Under Government Code Section 13337.5, the State cannot adopt a spending plan that exceeds estimated revenues.

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

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

Appropriations are generally available for expenditure or encumbrance either in the year appropriated or for a period of three years if the legislation does not specify a period of availability. The authority for encumbrance or expenditure lapses at the end of the availability period. 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 when commitments for goods and services are incurred, these encumbrances are included as expenditures for budgetary purposes in the year of the appropriation. However, for financial reporting purposes, the State reports expenditures based on the year goods and services are received. Therefore, encumbrances are not included in the expenditure totals. Encumbrances are shown as a reserve and a reduction to the fund balance.

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

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

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

**NOTE 3****LONG-TERM OBLIGATIONS****A. Capital Appreciation Bonds**

The State issued capital appreciation bonds in the amount of \$17 million with a delivery date of April 1, 1993. The bonds were issued in denominations of principal amounts per \$1,000 value, payable in full at maturity. Unlike all other bonds issued by the State, these bonds are not subject to redemption prior to their stated maturities, and no current interest payments will be made prior to maturity. In the General Obligation Bonds, Interest and Redemption statement, the accreted value is included in the "Bonds Outstanding" column and the "Issued" column. The accreted value represents the portion of the face value of the bonds that reflects principal and interest accrued to date. For June 30, the accreted value will be interpolated on a straight-line basis between the accreted value for the immediately preceding April 1 and the next succeeding October 1 as displayed in the official bond statement until they are fully mature on April 1, 2011. As of June 30, 2003, the accumulated interest of the bonds outstanding was \$6.2 million.

**B. Defeased Bonds**

The State has defeased certain bonds by placing the proceeds of new bonds in irrevocable escrow in a special trust account with the State Treasury to provide for all future debt service payments on the old bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2003, general obligation bonds outstanding in the amount of \$1.7 billion are considered defeased.

**C. Commercial Paper Notes**

The general obligation commercial paper program was established pursuant to Chapter 697, Statutes of 1995. Under this program, the State issues general obligation commercial paper notes that provides short-term borrowing from investors in denominations of \$100,000 or more with maturities between one hundred and two hundred seventy days. Maturing commercial paper notes may be renewed or may be refunded by the issuance of general obligation bonds. Commercial paper is used as short-term financing for both operating and capital outlay expenditures and are deemed issued upon authorization by the respective finance committees.

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# **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, 2003**  
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 91	\$ 244	\$ —
Deposits in Surplus Money Investment Fund .....	7	—	24
Receivables .....	671	—	—
Due from Other Funds .....	7	—	49
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b><u>\$ 776</u></b>	<b><u>\$ 244</u></b>	<b><u>\$ 73</u></b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 6	\$ —	\$ 48
Due to Other Funds .....	754	1	1
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b><u>760</u></b>	<b><u>1</u></b>	<b><u>49</u></b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	233	6	24
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	237	—
Unreserved-Undesignated .....	(217)	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b><u>16</u></b>	<b><u>243</u></b>	<b><u>24</u></b>
<b>Total Liabilities and Fund Balance .....</b>	<b><u>\$ 776</u></b>	<b><u>\$ 244</u></b>	<b><u>\$ 73</u></b>

Boxers' Neurological Examination Account (0492)	Breast Cancer Fund			California Mexican American Veterans' Memorial Beautification & Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)
	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)			
\$ 10	\$ 1	\$ 1,036	\$ —	\$ 1	\$ 49	\$ —
99	8,992	3,949	25,989	187	—	3,785
—	—	1,368	—	—	—	—
—	1,715	44	2,066	1	—	16
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 109</b>	<b>\$ 10,708</b>	<b>\$ 6,397</b>	<b>\$ 28,055</b>	<b>\$ 189</b>	<b>\$ 49</b>	<b>\$ 3,801</b>
\$ —	\$ 3,139	\$ 15	\$ 23,483	\$ —	\$ —	\$ —
4	4,163	3,290	153	—	48	6
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>4</b>	<b>7,302</b>	<b>3,305</b>	<b>23,636</b>	<b>—</b>	<b>48</b>	<b>6</b>
2	1,946	—	214	—	—	12
—	—	—	—	—	—	849
103	1,460	3,092	4,205	189	1	2,934
—	—	—	—	—	—	—
<b>105</b>	<b>3,406</b>	<b>3,092</b>	<b>4,419</b>	<b>189</b>	<b>1</b>	<b>3,795</b>
<b>\$ 109</b>	<b>\$ 10,708</b>	<b>\$ 6,397</b>	<b>\$ 28,055</b>	<b>\$ 189</b>	<b>\$ 49</b>	<b>\$ 3,801</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 279	\$ 5,247	\$ 67
Deposits in Surplus Money Investment Fund .....	—	—	5,795
Receivables .....	51	38	410
Due from Other Funds .....	154	—	12,483
Due from Other Governments .....	—	—	1,789
Prepaid Expenses .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 484</b>	<b>\$ 5,285</b>	<b>\$ 20,544</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 4,149
Due to Other Funds .....	1	106	787
Due to Other Governments .....	—	—	195
Advance Collections .....	—	—	25
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>1</b>	<b>106</b>	<b>5,156</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	3,979	100
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	77,287	15,369
Contingency Reserve for Economic Uncertainties .....	483	—	—
Unreserved-Undesignated .....	—	(76,087)	(81)
<b>Total Fund Balance (Deficit)</b> .....	<b>483</b>	<b>5,179</b>	<b>15,388</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 484</b>	<b>\$ 5,285</b>	<b>\$ 20,544</b>

Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)
\$ 59,273	\$ 100	\$ 3,468	\$ —	\$ (96)	\$ 1	\$ 696
—	—	—	1,701	2,644	751	—
—	—	—	861	92	—	1
—	63	—	790	184	5	48
—	—	133	93	123	—	258
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 59,273</b>	<b>\$ 163</b>	<b>\$ 3,601</b>	<b>\$ 3,445</b>	<b>\$ 2,947</b>	<b>\$ 757</b>	<b>\$ 1,003</b>
\$ 374	\$ —	\$ —	\$ 573	\$ 123	\$ —	\$ 128
364	63	158	231	—	—	21
—	—	1,180	—	—	—	—
—	—	—	—	—	—	136
—	—	—	—	—	—	—
—	—	—	—	—	—	98
<b>738</b>	<b>63</b>	<b>1,338</b>	<b>804</b>	<b>123</b>	<b>—</b>	<b>383</b>
19,531	—	3	260	4	—	1,369
61,005	—	—	—	—	—	—
—	100	2,260	2,381	2,820	757	—
(22,001)	—	—	—	—	—	(749)
<b>58,535</b>	<b>100</b>	<b>2,263</b>	<b>2,641</b>	<b>2,824</b>	<b>757</b>	<b>620</b>
<b>\$ 59,273</b>	<b>\$ 163</b>	<b>\$ 3,601</b>	<b>\$ 3,445</b>	<b>\$ 2,947</b>	<b>\$ 757</b>	<b>\$ 1,003</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)	Energy Resources Programs Account (0465)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 373	\$ 6	\$ 2,235
Deposits in Surplus Money Investment Fund .....	3,262	—	23,118
Receivables .....	1,192	—	33
Due from Other Funds .....	15	—	1,610
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	1,300
Other Assets .....	—	—	9
<b>Total Assets .....</b>	<b>\$ 4,842</b>	<b>\$ 6</b>	<b>\$ 28,305</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 1,849
Due to Other Funds .....	523	—	1,907
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	1,750
Deposits .....	—	—	—
Other Liabilities .....	—	—	122
<b>Total Liabilities .....</b>	<b>523</b>	<b>—</b>	<b>5,628</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	125	6	16,124
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	334	—
Contingency Reserve for Economic Uncertainties .....	4,194	—	6,553
Unreserved-Undesignated .....	—	(334)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,319</b>	<b>6</b>	<b>22,677</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 4,842</b>	<b>\$ 6</b>	<b>\$ 28,305</b>

Energy Technologies Research, Development and Demonstration Account (0479)	Exotic Species Control Fund (0212)	Expedited Site Remediation Trust Fund (0456)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)
\$ 27	\$ 1,604	\$ —	\$ 7	\$ —	\$ 4	\$ 2,661
3,464	—	1,928	832	1,402	538	—
52	209	—	—	—	—	—
12	130	40	3	2	2	36
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 3,555</b>	<b>\$ 1,943</b>	<b>\$ 1,968</b>	<b>\$ 842</b>	<b>\$ 1,404</b>	<b>\$ 544</b>	<b>\$ 2,697</b>
\$ —	\$ 11	\$ —	\$ —	\$ —	\$ —	\$ —
—	51	—	34	27	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	62	—	34	27	—	—
—	110	—	2	268	—	—
2,042	—	—	—	—	—	—
1,513	1,771	1,968	806	1,109	544	2,697
—	—	—	—	—	—	—
<b>3,555</b>	<b>1,881</b>	<b>1,968</b>	<b>808</b>	<b>1,377</b>	<b>544</b>	<b>2,697</b>
<b>\$ 3,555</b>	<b>\$ 1,943</b>	<b>\$ 1,968</b>	<b>\$ 842</b>	<b>\$ 1,404</b>	<b>\$ 544</b>	<b>\$ 2,697</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Firearms Safety and Enforcement Special Fund (1008)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 274	\$ —	\$ 13
Deposits in Surplus Money Investment Fund .....	2,665	425	1,036
Receivables .....	1,093	61	305
Due from Other Funds .....	4,856	110	110
Due from Other Governments .....	3,652	—	—
Prepaid Expenses .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 12,540</b>	<b>\$ 596</b>	<b>\$ 1,464</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2,436	\$ 43	\$ 39
Due to Other Funds .....	2	65	66
Due to Other Governments .....	7	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>2,445</b>	<b>108</b>	<b>105</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1,957	31	135
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	8,138	457	1,224
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>10,095</b>	<b>488</b>	<b>1,359</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 12,540</b>	<b>\$ 596</b>	<b>\$ 1,464</b>

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

Firearms Safety Training Fund Special Account (0015)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Governor's Residence Account * (0700)	Graphic Design License Plate Account (0078)
			Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)		
\$ 1	\$ —	\$ 12	\$ 150	\$ —	\$ —	\$ —
73	294	1,474	—	7,877	—	1,483
—	—	12	—	—	—	—
21	18	5	332	26	—	37
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 95</b>	<b>\$ 312</b>	<b>\$ 1,503</b>	<b>\$ 482</b>	<b>\$ 7,903</b>	<b>\$ —</b>	<b>\$ 1,520</b>
\$ 14	\$ (214)	\$ 133	\$ —	\$ 7	\$ —	\$ 301
7	—	—	244	—	—	66
—	—	—	—	—	—	76
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>21</b>	<b>(214)</b>	<b>133</b>	<b>244</b>	<b>7</b>	<b>—</b>	<b>443</b>
—	—	—	—	5,147	—	—
—	—	—	—	756	—	—
74	526	1,370	238	1,993	—	1,077
—	—	—	—	—	—	—
<b>74</b>	<b>526</b>	<b>1,370</b>	<b>238</b>	<b>7,896</b>	<b>—</b>	<b>1,077</b>
<b>\$ 95</b>	<b>\$ 312</b>	<b>\$ 1,503</b>	<b>\$ 482</b>	<b>\$ 7,903</b>	<b>\$ —</b>	<b>\$ 1,520</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Hazardous Materials Enforcement and Training Account * (0010)	Hazardous Substance Account Hazardous Substance Clearing Account (0484)	Hazardous Substance Subaccount (0455)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 7	\$ 1
Deposits in Surplus Money Investment Fund .....	—	119	2,958
Receivables .....	—	—	—
Due from Other Funds .....	—	1	10
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ —</b>	<b>\$ 127</b>	<b>\$ 2,969</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	10
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>—</b>	<b>10</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	127	2,959
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>—</b>	<b>127</b>	<b>2,959</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ —</b>	<b>\$ 127</b>	<b>\$ 2,969</b>

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

Site Operation and Maintenance Account (0458)	Hazardous Waste Control Account (0014)	Hazardous Waste Enforcement Training Fund * (0430)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)
\$ —	\$ 368	\$ —	\$ 105,414	\$ 1	\$ 1	\$ 342
2,513	15,783	—	—	7,241	1,003	5,055
—	10,155	—	27,956	—	—	1
10	286	—	2,046	28	4	22
—	—	—	—	—	—	95
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,523</b>	<b>\$ 26,592</b>	<b>\$ —</b>	<b>\$ 135,416</b>	<b>\$ 7,270</b>	<b>\$ 1,008</b>	<b>\$ 5,515</b>
\$ —	\$ 135	\$ —	\$ 471	\$ 174	\$ —	\$ 5
—	5,575	—	30,314	—	—	—
—	—	—	—	—	—	—
—	1,598	—	96,938	—	—	—
—	—	—	(19)	—	—	—
—	5	—	141	—	—	—
—	<b>7,313</b>	—	<b>127,845</b>	<b>174</b>	—	<b>5</b>
26	4,490	—	—	543	—	4,837
—	—	—	—	—	—	—
2,497	14,789	—	7,571	6,553	1,008	673
—	—	—	—	—	—	—
<b>2,523</b>	<b>19,279</b>	<b>—</b>	<b>7,571</b>	<b>7,096</b>	<b>1,008</b>	<b>5,510</b>
<b>\$ 2,523</b>	<b>\$ 26,592</b>	<b>\$ —</b>	<b>\$ 135,416</b>	<b>\$ 7,270</b>	<b>\$ 1,008</b>	<b>\$ 5,515</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Mine Reclamation Account (0336)	Mosquitoborne Disease Surveillance Account (0478)	Motor Vehicle Parking Facilities Moneys Account (0003)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ 706
Deposits in Surplus Money Investment Fund .....	715	141	—
Receivables .....	—	—	16
Due from Other Funds .....	10	2	313
Due from Other Governments .....	—	—	11
Prepaid Expenses .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 725</b>	<b>\$ 143</b>	<b>\$ 1,046</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	89	10	2,084
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>89</b>	<b>10</b>	<b>2,084</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	37	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	599	133	—
Unreserved-Undesignated .....	—	—	(1,038)
<b>Total Fund Balance (Deficit) .....</b>	<b>636</b>	<b>133</b>	<b>(1,038)</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 725</b>	<b>\$ 143</b>	<b>\$ 1,046</b>

Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Petroleum Underground Storage Tank Financing Account (0440)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)
\$ 758	\$ 2,919	\$ 50	\$ 447	\$ 446	\$ 78	\$ 954
—	—	38,020	—	—	3,277	22,171
—	120	75	—	142	—	10,821
—	6	146	—	123	223	2,612
—	—	—	—	30	—	—
—	—	—	—	—	—	1,097
—	—	—	—	—	—	—
<b>\$ 758</b>	<b>\$ 3,045</b>	<b>\$ 38,291</b>	<b>\$ 447</b>	<b>\$ 741</b>	<b>\$ 3,578</b>	<b>\$ 37,655</b>
\$ —	\$ 168	\$ 237	\$ —	\$ —	\$ —	\$ 2,582
144	142	29	447	3,381	—	16,360
544	—	—	—	—	—	3
—	—	71	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3	—	232
<b>688</b>	<b>310</b>	<b>337</b>	<b>447</b>	<b>3,384</b>	<b>—</b>	<b>19,177</b>
10	239	3,762	—	(501)	164	19,350
—	—	—	—	—	—	450
60	2,496	34,192	—	—	3,414	—
—	—	—	—	(2,142)	—	(1,322)
<b>70</b>	<b>2,735</b>	<b>37,954</b>	<b>—</b>	<b>(2,643)</b>	<b>3,578</b>	<b>18,478</b>
<b>\$ 758</b>	<b>\$ 3,045</b>	<b>\$ 38,291</b>	<b>\$ 447</b>	<b>\$ 741</b>	<b>\$ 3,578</b>	<b>\$ 37,655</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 210	\$ 562	\$ 9
Deposits in Surplus Money Investment Fund .....	6,262	—	—
Receivables .....	38	—	—
Due from Other Funds .....	70	—	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	10	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b><u>\$ 6,590</u></b>	<b><u>\$ 562</u></b>	<b><u>\$ 9</u></b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 72	\$ —	\$ —
Due to Other Funds .....	151	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	16	—	—
<b>Total Liabilities .....</b>	<b><u>239</u></b>	<b><u>—</u></b>	<b><u>—</u></b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	57	222	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	8
Contingency Reserve for Economic Uncertainties .....	6,294	340	1
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b><u>6,351</u></b>	<b><u>562</u></b>	<b><u>9</u></b>
<b>Total Liabilities and Fund Balance .....</b>	<b><u>\$ 6,590</u></b>	<b><u>\$ 562</u></b>	<b><u>\$ 9</u></b>

Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	Special Telephone Solicitors Fund (1009)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Enterprise Loan Fund (0021)
\$ 1	\$ 106	\$ —	\$ 423	\$ 49,371	\$ 1,789	\$ 25
12,054	—	—	—	—	45,378	—
—	—	—	—	22,852	32	—
29	—	423	—	—	210	—
—	—	—	—	—	105	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 12,084</b>	<b>\$ 106</b>	<b>\$ 423</b>	<b>\$ 423</b>	<b>\$ 72,223</b>	<b>\$ 47,514</b>	<b>\$ 25</b>
\$ 276	\$ —	\$ 423	\$ —	\$ 19,150	\$ 155	\$ —
—	—	1,025	3	81	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>276</b>	<b>—</b>	<b>1,448</b>	<b>3</b>	<b>19,231</b>	<b>155</b>	<b>—</b>
9,073	—	—	—	863	14,891	—
3,449	—	—	—	—	36,358	—
—	106	—	420	52,129	—	25
(714)	—	(1,025)	—	—	(3,890)	—
<b>11,808</b>	<b>106</b>	<b>(1,025)</b>	<b>420</b>	<b>52,992</b>	<b>47,359</b>	<b>25</b>
<b>\$ 12,084</b>	<b>\$ 106</b>	<b>\$ 423</b>	<b>\$ 423</b>	<b>\$ 72,223</b>	<b>\$ 47,514</b>	<b>\$ 25</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Subsequent Injuries Moneys Account (0016)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 11,453	\$ 250	\$ 1,962
Deposits in Surplus Money Investment Fund .....	—	—	—
Receivables .....	—	—	—
Due from Other Funds .....	2	—	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 11,455</b>	<b>\$ 250</b>	<b>\$ 1,962</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 115	\$ —	\$ 2
Due to Other Funds .....	797	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>912</b>	<b>—</b>	<b>2</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	248	—
Contingency Reserve for Economic Uncertainties .....	10,543	2	1,960
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>10,543</b>	<b>250</b>	<b>1,960</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 11,455</b>	<b>\$ 250</b>	<b>\$ 1,962</b>

Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account		Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)
		Tax Credit Allocation Fee Account (0457)	Occupancy Compliance Monitoring Account (0448)			
\$ —	\$ 1	\$ 22	\$ 1	\$ 9,707	\$ 411	\$ —
1,104	431	10,213	1,625	—	32,162	1,139
—	—	—	—	—	4,007	—
4	3	237	111	1,129,899	1,689	6
—	—	—	—	—	—	—
—	—	30	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,108</b>	<b>\$ 435</b>	<b>\$ 10,502</b>	<b>\$ 1,737</b>	<b>\$ 1,139,606</b>	<b>\$ 38,269</b>	<b>\$ 1,145</b>
\$ —	\$ —	\$ 92	\$ 28	\$ 20,506	\$ 265	\$ —
—	84	203	170	—	89	117
—	—	—	—	—	109	—
—	—	—	—	—	2,470	—
—	—	8,956	—	—	—	—
—	—	1	—	1,119,100	—	—
—	<b>84</b>	<b>9,252</b>	<b>198</b>	<b>1,139,606</b>	<b>2,933</b>	<b>117</b>
—	66	1	1	—	5,005	271
—	—	—	—	10	63	—
1,108	285	1,249	1,538	—	30,268	757
—	—	—	—	(10)	—	—
<b>1,108</b>	<b>351</b>	<b>1,250</b>	<b>1,539</b>	<b>—</b>	<b>35,336</b>	<b>1,028</b>
<b>\$ 1,108</b>	<b>\$ 435</b>	<b>\$ 10,502</b>	<b>\$ 1,737</b>	<b>\$ 1,139,606</b>	<b>\$ 38,269</b>	<b>\$ 1,145</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 209	\$ —
Deposits in Surplus Money Investment Fund .....	59	1,006	33
Receivables .....	—	700	—
Due from Other Funds .....	—	14	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 61</b>	<b>\$ 1,929</b>	<b>\$ 33</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	401	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>401</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	343	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	61	1,185	33
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>61</b>	<b>1,528</b>	<b>33</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 61</b>	<b>\$ 1,929</b>	<b>\$ 33</b>

Work and Family Fund (0258)	<u>Total</u>
\$ 4,961	\$ 271,801
—	314,256
—	83,364
—	1,163,529
—	6,289
—	2,437
—	9
<u>\$ 4,961</u>	<u>\$ 1,841,685</u>

\$ —	\$ 81,513
35	74,884
—	2,114
—	102,988
—	8,937
—	1,119,718
<u>35</u>	<u>1,390,154</u>

12	115,350
4,936	203,164
—	242,649
(22)	(109,632)
<u>4,926</u>	<u>451,531</u>
<u>\$ 4,961</u>	<u>\$ 1,841,685</u>

(Concluded)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 229</b>	<b>\$ 211</b>	<b>\$ 4</b>
<b>ADDITIONS</b>			
Revenues .....	946	75	1,111
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(163)	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>783</b>	<b>75</b>	<b>1,111</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	996	43	1,091
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>996</b>	<b>43</b>	<b>1,091</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>996</b>	<b>43</b>	<b>1,091</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 16</b>	<b>\$ 243</b>	<b>\$ 24</b>

Boxers' Neurological Examination Account (0492)	Breast Cancer Fund			California Mexican American Veterans' Memorial Beautification & Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)
	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)			
\$ 106	\$ 3,484	\$ 2,990	\$ 3,995	\$ 186	\$ 1	\$ 5,493
67	146	22,988	651	3	100	115
—	15,556	8,300	15,721	—	—	—
—	—	56	—	—	—	—
—	—	—	—	—	—	—
<b>67</b>	<b>15,702</b>	<b>31,344</b>	<b>16,372</b>	<b>3</b>	<b>100</b>	<b>115</b>
70	6,613	130	16,132	—	—	236
—	11,695	—	—	—	—	1,577
—	—	—	—	—	—	—
<b>70</b>	<b>18,308</b>	<b>130</b>	<b>16,132</b>	<b>—</b>	<b>—</b>	<b>1,813</b>
—	—	31,112	—	—	100	—
(2)	(2,528)	—	(184)	—	—	—
—	—	—	—	—	—	—
<b>68</b>	<b>15,780</b>	<b>31,242</b>	<b>15,948</b>	<b>—</b>	<b>100</b>	<b>1,813</b>
<b>\$ 105</b>	<b>\$ 3,406</b>	<b>\$ 3,092</b>	<b>\$ 4,419</b>	<b>\$ 189</b>	<b>\$ 1</b>	<b>\$ 3,795</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 425</b>	<b>\$ 6,369</b>	<b>\$ 13,666</b>
<b>ADDITIONS</b>			
Revenues .....	548	44	32,677
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	4	—	1,174
Other Additions .....	—	700	—
<b>Total Additions .....</b>	<b>552</b>	<b>744</b>	<b>33,851</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	493	656	32,129
Local Assistance .....	—	1,291	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>493</b>	<b>1,947</b>	<b>32,129</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	1	(13)	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>494</b>	<b>1,934</b>	<b>32,129</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 483</b>	<b>\$ 5,179</b>	<b>\$ 15,388</b>

Colorado River Management Account (0050)	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)
\$ 84,999	\$ 100	\$ 1,786	\$ 4,270	\$ 3,011	\$ 424	\$ 9,930
—	—	3,629	6,748	2,305	13	4,403
—	—	—	328	28	—	—
—	—	381	(344)	(5)	—	397
—	—	—	—	—	—	—
—	—	4,010	6,732	2,328	13	4,800
—	—	3,583	8,329	2,515	—	4,101
4,464	—	—	18	—	25	—
—	—	—	—	—	—	—
4,464	—	3,583	8,347	2,515	25	4,101
22,000	—	—	—	—	—	10,000
—	—	(50)	14	—	(345)	9
—	—	—	—	—	—	—
26,464	—	3,533	8,361	2,515	(320)	14,110
\$ 58,535	\$ 100	\$ 2,263	\$ 2,641	\$ 2,824	\$ 757	\$ 620

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Elevator Safety Account (0452)	Emergency Clean Water Grant Fund (0486)	Energy Resources Programs Account (0465)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 3,575</b>	<b>\$ 50</b>	<b>\$ 5,257</b>
<b>ADDITIONS</b>			
Revenues .....	9,493	—	351
Transfers from Other Funds .....	—	—	66,540
Prior Year Revenue Adjustments .....	(97)	—	5
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>9,396</b>	<b>—</b>	<b>66,896</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	8,660	44	50,336
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>8,660</b>	<b>44</b>	<b>50,336</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(8)	—	(860)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>8,652</b>	<b>44</b>	<b>49,476</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 4,319</b>	<b>\$ 6</b>	<b>\$ 22,677</b>

Energy Technologies Research, Development and Demonstration Account (0479)	Exotic Species Control Fund (0212)	Expedited Site Remediation Trust Fund (0456)	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)	Financial Responsibility Penalty Account (0487)
\$ 3,356	\$ 2,623	\$ 1,499	\$ 639	\$ 1,435	\$ 538	\$ 2,160
76	1,141	15	275	9	71	2,661
—	—	454	—	333	—	—
(1)	(108)	—	—	—	2	—
130	—	—	—	—	—	—
<b>205</b>	<b>1,033</b>	<b>469</b>	<b>275</b>	<b>342</b>	<b>73</b>	<b>2,661</b>
6	1,857	—	110	501	41	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>6</b>	<b>1,857</b>	<b>—</b>	<b>110</b>	<b>501</b>	<b>41</b>	<b>—</b>
—	—	—	—	—	—	2,124
—	(82)	—	(4)	(101)	26	—
—	—	—	—	—	—	—
<b>6</b>	<b>1,775</b>	<b>—</b>	<b>106</b>	<b>400</b>	<b>67</b>	<b>2,124</b>
<b>\$ 3,555</b>	<b>\$ 1,881</b>	<b>\$ 1,968</b>	<b>\$ 808</b>	<b>\$ 1,377</b>	<b>\$ 544</b>	<b>\$ 2,697</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Firearms Safety and Enforcement Special Fund (1008)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 15,564</b>	<b>\$ 361</b>	<b>\$ 779</b>
<b>ADDITIONS</b>			
Revenues .....	53,791	340	2,520
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	120	(25)	(123)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>53,911</b>	<b>315</b>	<b>2,397</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	54,110	188	1,817
Local Assistance .....	—	—	—
Capital Outlay .....	(115)	—	—
<b>Total Appropriation Expenditures .....</b>	<b>53,995</b>	<b>188</b>	<b>1,817</b>
Transfers to Other Funds .....	6,900	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,515)	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>59,380</b>	<b>188</b>	<b>1,817</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 10,095</b>	<b>\$ 488</b>	<b>\$ 1,359</b>

Firearms Safety Training Fund Special Account (0015)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account		Governor's Residence Account (0700)	Graphic Design License Plate Account (0078)
			Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)		
\$ 177	\$ 562	\$ 1,200	\$ 51	\$ 8,742	\$ 3,662	\$ 1,239
132	4	484	7,112	66	19	974
—	—	—	—	1,974	—	—
—	—	—	114	—	—	14
—	—	—	—	—	—	—
<b>132</b>	<b>4</b>	<b>484</b>	<b>7,226</b>	<b>2,040</b>	<b>19</b>	<b>988</b>
235	40	(37)	4,942	288	—	292
—	—	—	—	3,685	—	912
—	—	—	—	—	—	—
<b>235</b>	<b>40</b>		<b>4,942</b>	<b>3,973</b>	<b>—</b>	<b>1,204</b>
—	—	—	2,097	—	3,681	—
—	—	351	—	(1,087)	—	(54)
—	—	—	—	—	—	—
<b>235</b>	<b>40</b>	<b>314</b>	<b>7,039</b>	<b>2,886</b>	<b>3,681</b>	<b>1,150</b>
<b>\$ 74</b>	<b>\$ 526</b>	<b>\$ 1,370</b>	<b>\$ 238</b>	<b>\$ 7,896</b>	<b>\$ —</b>	<b>\$ 1,077</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Hazardous Materials Enforcement and Training Account (0010)	Hazardous Substance Account	
		Hazardous Substance Clearing Account (0484)	Hazardous Substance Subaccount (0455)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 49</b>	<b>\$ 602</b>	<b>\$ 3,891</b>
<b>ADDITIONS</b>			
Revenues .....	6	346	1,140
Transfers from Other Funds .....	—	2,300	—
Prior Year Revenue Adjustments .....	—	20	1
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>6</b>	<b>2,666</b>	<b>1,141</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	3,141	45
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>3,141</b>	<b>45</b>
Transfers to Other Funds .....	55	—	2,028
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>55</b>	<b>3,141</b>	<b>2,073</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>	<b>\$ 127</b>	<b>\$ 2,959</b>

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

Site Operation and Maintenance Account (0458)	Hazardous Waste Control Account (0014)	Hazardous Waste Enforcement Training Fund * (0430)	Higher Education Fees and Income, CSU (0498)	Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)
\$ 2,503	\$ 30,118	\$ —	\$ 8,511	\$ 7,623	\$ 978	\$ 8,684
22	40,025	—	823,757	65	30	311
—	—	—	—	—	—	—
—	4,522	—	(5,649)	—	—	(13)
—	—	—	—	—	—	797
<b>22</b>	<b>44,547</b>	<b>—</b>	<b>818,108</b>	<b>65</b>	<b>30</b>	<b>1,095</b>
2	41,630	—	818,776	592	—	—
—	—	—	—	—	—	858
—	—	—	—	—	—	—
<b>2</b>	<b>41,630</b>	<b>—</b>	<b>818,776</b>	<b>592</b>	<b>—</b>	<b>858</b>
—	15,000	—	—	—	—	—
—	(1,244)	—	272	—	—	3,411
—	—	—	—	—	—	—
<b>2</b>	<b>55,386</b>	<b>—</b>	<b>819,048</b>	<b>592</b>	<b>—</b>	<b>4,269</b>
<b>\$ 2,523</b>	<b>\$ 19,279</b>	<b>\$ —</b>	<b>\$ 7,571</b>	<b>\$ 7,096</b>	<b>\$ 1,008</b>	<b>\$ 5,510</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Mine Reclamation Account (0336)	Mosquitoborne Disease Surveillance Account (0478)	Motor Vehicle Parking Facilities Moneys Account (0003)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 730</b>	<b>\$ 137</b>	<b>\$ 210</b>
<b>ADDITIONS</b>			
Revenues .....	1,132	25	4,566
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	(950)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,132</b>	<b>25</b>	<b>3,616</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,307	29	4,886
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,307</b>	<b>29</b>	<b>4,886</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(81)	—	(22)
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>1,226</b>	<b>29</b>	<b>4,864</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 636</b>	<b>\$ 133</b>	<b>\$ (1,038)</b>

Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Petroleum Underground Storage Tank Financing Account (0440)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)
\$ 345	\$ 2,781	\$ 52,709	\$ 368	\$ (1,080)	\$ 4,643	\$ 29,995
3,111	2,598	2,386	79	3,508	6,371	87,892
—	—	—	—	—	—	15,447
—	16	(4)	—	(198)	1	(3)
—	—	7,616	—	—	—	—
<b>3,111</b>	<b>2,614</b>	<b>9,998</b>	<b>79</b>	<b>3,310</b>	<b>6,372</b>	<b>103,336</b>
1,398	2,862	501	—	4,875	7,448	100,592
1,958	—	3,016	—	—	—	—
—	—	—	—	—	—	—
<b>3,356</b>	<b>2,862</b>	<b>3,517</b>	<b>—</b>	<b>4,875</b>	<b>7,448</b>	<b>100,592</b>
—	—	21,500	447	—	—	15,077
30	(202)	(264)	—	(2)	(11)	(816)
—	—	—	—	—	—	—
<b>3,386</b>	<b>2,660</b>	<b>24,753</b>	<b>447</b>	<b>4,873</b>	<b>7,437</b>	<b>114,853</b>
<b>\$ 70</b>	<b>\$ 2,735</b>	<b>\$ 37,954</b>	<b>\$ —</b>	<b>\$ (2,643)</b>	<b>\$ 3,578</b>	<b>\$ 18,478</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Real Estate Appraisers Regulation Fund (0400)	Rural CUPA Reimbursement Account (1006)	School Safety Account (0087)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 4,614</b>	<b>\$ 280</b>	<b>\$ 9</b>
<b>ADDITIONS</b>			
Revenues .....	5,731	—	—
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(32)	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b><u>5,699</u></b>	<b><u>—</u></b>	<b><u>—</u></b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	3,022	(282)	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b><u>3,022</u></b>	<b><u>(282)</u></b>	<b><u>—</u></b>
Transfers to Other Funds .....	1,000	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(60)	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b><u>3,962</u></b>	<b><u>(282)</u></b>	<b><u>—</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b><u>\$ 6,351</u></b>	<b><u>\$ 562</u></b>	<b><u>\$ 9</u></b>

Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	Special Telephone Solicitors Fund (1009)	State Assistance for Fire Equipment Account (0437)	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Enterprise Loan Fund (0021)
\$ 8,991	\$ 106	\$ —	\$ 375	\$ 101,223	\$ 36,826	\$ —
64	—	—	53	131,274	1,417	1
7,641	—	1,000	—	—	28,660	95
—	—	—	—	3,740	(58)	—
—	—	—	—	—	6,378	564
<b>7,705</b>	<b>—</b>	<b>1,000</b>	<b>53</b>	<b>135,014</b>	<b>36,397</b>	<b>660</b>
3,889	—	1,000	8	1,729	12,582	635
—	—	—	—	113,597	12,968	—
—	—	—	—	—	—	—
<b>3,889</b>	<b>—</b>	<b>1,000</b>	<b>8</b>	<b>115,326</b>	<b>25,550</b>	<b>635</b>
1,000	—	1,025	—	63,117	314	—
(1)	—	—	—	4,802	—	—
—	—	—	—	—	—	—
<b>4,888</b>	<b>—</b>	<b>2,025</b>	<b>8</b>	<b>183,245</b>	<b>25,864</b>	<b>635</b>
<b>\$ 11,808</b>	<b>\$ 106</b>	<b>\$ (1,025)</b>	<b>\$ 420</b>	<b>\$ 52,992</b>	<b>\$ 47,359</b>	<b>\$ 25</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)	Subsequent Injuries Moneys Account (0016)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 13,008</b>	<b>\$ 13</b>	<b>\$ 3,675</b>
<b>ADDITIONS</b>			
Revenues .....	15,708	—	3,585
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(1)	—	(25)
Other Additions .....	—	1,203	—
<b>Total Additions .....</b>	<b>15,707</b>	<b>1,203</b>	<b>3,560</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	18,161	966	5,275
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>18,161</b>	<b>966</b>	<b>5,275</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	11	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>18,172</b>	<b>966</b>	<b>5,275</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 10,543</b>	<b>\$ 250</b>	<b>\$ 1,960</b>

Surface Impoundment Assessment Account (0482)	Surface Mining and Reclamation Account (0035)	Tax Credit Allocation Fee Account		Tax Relief and Refund Account (0027)	Toxic Substances Control Account (0557)	Underground Storage Tank Fund (0475)
		Tax Credit Allocation Fee Account (0457)	Occupancy Compliance Monitoring Account (0448)			
\$ 1,098	\$ 818	\$ 24,941	\$ 29,252	\$ —	\$ 35,938	\$ 1,769
10	1,106	4,514	5,218	—	37,956	27
—	—	—	—	—	—	—
—	—	—	—	—	(467)	—
—	—	—	—	6,541,476	—	—
<b>10</b>	<b>1,106</b>	<b>4,514</b>	<b>5,218</b>	<b>6,541,476</b>	<b>37,489</b>	<b>27</b>
—	1,579	1,047	931	—	31,808	804
—	—	152	—	—	—	—
—	—	—	—	—	—	—
—	<b>1,579</b>	<b>1,199</b>	<b>931</b>	—	<b>31,808</b>	<b>804</b>
—	—	27,000	32,000	—	8,095	—
—	(6)	6	—	—	(1,812)	(36)
—	—	—	—	6,541,476	—	—
—	<b>1,573</b>	<b>28,205</b>	<b>32,931</b>	<b>6,541,476</b>	<b>38,091</b>	<b>768</b>
<b>\$ 1,108</b>	<b>\$ 351</b>	<b>\$ 1,250</b>	<b>\$ 1,539</b>	<b>\$ —</b>	<b>\$ 35,336</b>	<b>\$ 1,028</b>

(Continued)

# Governmental Cost Funds General Fund Special Accounts Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Vietnam Veterans Memorial Account (0473)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 49</b>	<b>\$ 1,568</b>	<b>\$ 33</b>
<b>ADDITIONS</b>			
Revenues .....	36	2,364	—
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	543	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>36</b>	<b>2,907</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	24	3,093	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>24</b>	<b>3,093</b>	<b>—</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(146)	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>24</b>	<b>2,947</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 61</b>	<b>\$ 1,528</b>	<b>\$ 33</b>

Work and Family Fund (0258)	<u>Total</u>
<b>\$ 5,123</b>	<b>\$ 618,654</b>
—	1,342,537
—	164,377
—	2,844
—	<u>6,558,864</u>
—	<u><b>8,068,622</b></u>
104	1,275,006
—	156,216
—	<u>(115)</u>
<u>104</u>	<u><b>1,431,107</b></u>
93	265,765
—	(2,603)
—	<u>6,541,476</u>
<u>197</u>	<u><b>8,235,745</b></u>
<u><b>\$ 4,926</b></u>	<u><b>\$ 451,531</b></u>

(Concluded)

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# **Feeder Funds**

# Governmental Cost Funds Feeder Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Bank and Corporation Tax Fund (0084)	Cigarette Tax Fund (0086)	Estate Tax Fund (0085)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 22,118	\$ 23,246	\$ 5,883	\$ 5,223
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	24,955	764,500	6,841	550,000
Due from Other Funds .....	314	467,450	—	—
Due from Other Governments .....	13	—	—	—
Prepaid Expenses .....	183	—	—	—
<b>Total Assets .....</b>	<b>\$ 47,583</b>	<b>\$ 1,255,196</b>	<b>\$ 12,724</b>	<b>\$ 555,223</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 651	\$ 9,596	\$ 73	\$ 5,217
Due to Other Funds .....	29,368	—	12,651	550,006
Due to Other Governments .....	443	—	—	—
Advance Collections .....	—	—	—	—
Other Liabilities .....	11,804	1,245,600	—	—
<b>Total Liabilities .....</b>	<b>42,266</b>	<b>1,255,196</b>	<b>12,724</b>	<b>555,223</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	111	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations .....	—	—	—	—
Contingency Reserve for Economic Uncertainties .....	5,206	—	—	—
Unreserved-Undesignated .....	—	—	—	—
<b>Total Fund Balance .....</b>	<b>5,317</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 47,583</b>	<b>\$ 1,255,196</b>	<b>\$ 12,724</b>	<b>\$ 555,223</b>

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

Gift Tax Fund * (0088)	Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	<b>Total</b>
\$ —	\$ —	\$ —	\$ 9,085	\$ 54,097	\$ 1,281,584	\$ 1,401,236
—	—	—	—	—	17,288	17,288
—	—	—	34,700	2,065,977	2,581,265	6,028,238
—	59	3	—	102,550	14,189	584,565
—	—	—	—	—	—	13
—	—	—	—	—	—	183
<b>\$ —</b>	<b>\$ 59</b>	<b>\$ 3</b>	<b>\$ 43,785</b>	<b>\$ 2,222,624</b>	<b>\$ 3,894,326</b>	<b>\$ 8,031,523</b>
\$ —	\$ —	\$ —	\$ 696	\$ —	\$ 5,838	\$ 22,071
—	59	3	42,914	2,222,624	2,838,873	5,696,498
—	—	—	—	—	1,049,615	1,050,058
—	—	—	—	—	—	—
—	—	—	175	—	—	1,257,579
—	<b>59</b>	<b>3</b>	<b>43,785</b>	<b>2,222,624</b>	<b>3,894,326</b>	<b>8,026,206</b>
—	—	—	—	—	—	111
—	—	—	—	—	13,879	13,879
—	—	—	—	—	—	5,206
—	—	—	—	—	(13,879)	(13,879)
—	—	—	—	—	—	5,317
<b>\$ —</b>	<b>\$ 59</b>	<b>\$ 3</b>	<b>\$ 43,785</b>	<b>\$ 2,222,624</b>	<b>\$ 3,894,326</b>	<b>\$ 8,031,523</b>

# Governmental Cost Funds Feeder Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Bank and Corporation Tax Fund (0084)	Cigarette Tax Fund (0086)	Estate Tax Fund (0085)
<b>FUND BALANCE, JULY 1, 2002 .....</b>	<b>\$ 3,614</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>
<b>ADDITIONS</b>				
Revenues .....	38,368	24	—	—
Revenues Collected for Other Funds .....	293,008	6,805,759	114,911	646,447
Sales Tax Collected for Local Government .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	(87)	57,485	264	84,617
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>331,289</b>	<b>6,863,268</b>	<b>115,175</b>	<b>731,064</b>
<b>DEDUCTIONS</b>				
Appropriation Expenditures				
State Operations .....	35,366	24	—	—
Local Assistance .....	1,500	—	—	—
<b>Total Appropriation Expenditures.....</b>	<b>36,866</b>	<b>24</b>	<b>—</b>	<b>—</b>
Disbursement of Revenues Collected for Other Funds	293,008	6,805,759	114,911	646,447
Distribution of Local Sales Tax Collections .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(201)	—	—	—
Other Deductions .....	(87)	57,485	264	84,617
<b>Total Deductions .....</b>	<b>329,586</b>	<b>6,863,268</b>	<b>115,175</b>	<b>731,064</b>
<b>FUND BALANCE, JUNE 30, 2003 .....</b>	<b>\$ 5,317</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

Gift Tax Fund (0088)	Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,614
—	—	—	—	4,068	4,762,618	4,805,078
37	368	1,235	1,879,788	32,728,715	22,416,077	64,886,345
—	—	—	—	—	8,479,376	8,479,376
—	—	—	—	13,217	—	13,217
—	—	—	6,528	(5,064)	10,936	154,679
—	—	—	—	—	82,152	82,152
<b>37</b>	<b>368</b>	<b>1,235</b>	<b>1,886,316</b>	<b>32,740,936</b>	<b>35,751,159</b>	<b>78,420,847</b>
—	—	—	—	2,719	83,966	122,075
—	—	—	—	—	—	1,500
—	—	—	—	<b>2,719</b>	<b>83,966</b>	<b>123,575</b>
37	368	1,235	1,879,788	32,728,715	22,416,077	64,886,345
—	—	—	—	—	8,479,376	8,479,376
—	—	—	—	14,566	4,763,232	4,777,798
—	—	—	—	—	—	(201)
—	—	—	6,528	(5,064)	8,508	152,251
<b>37</b>	<b>368</b>	<b>1,235</b>	<b>1,886,316</b>	<b>32,740,936</b>	<b>35,751,159</b>	<b>78,419,144</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 5,317

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Page

# **Transportation Funds**

# Governmental Cost Funds Transportation Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Aeronautics Account		Bicycle Transportation Account (0045)
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 17	\$ —
Deposits in Surplus Money Investment Fund .....	9,998	4,781	17,490
Receivables .....	—	659	—
Due from Other Funds .....	408	58	146
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	2,000	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 12,406</b>	<b>\$ 5,515</b>	<b>\$ 17,636</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	607	—	65
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Advances from Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>607</b>	<b>—</b>	<b>65</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	8,516	—	16,022
Reserved for Unencumbered Balances of Continuing Appropriations .....	3	—	15
Contingency Reserve for Economic Uncertainties .....	3,280	5,515	1,534
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance</b> .....	<b>11,799</b>	<b>5,515</b>	<b>17,571</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 12,406</b>	<b>\$ 5,515</b>	<b>\$ 17,636</b>

Highway Users Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Permit Fund (0292)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)
				Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	
\$ 8	\$ 1	\$ —	\$ —	\$ 117,312	\$ 2,549	\$ 38,278
—	907	9,651	1,994	225,405	—	8,955
—	57	—	—	79,256	—	287,763
335,187	35	401	60	84,438	200	838
—	—	—	—	2,843	—	—
—	—	—	—	16,231	—	—
—	—	—	—	—	—	—
—	—	—	—	2,176	—	—
<b>\$ 335,195</b>	<b>\$ 1,000</b>	<b>\$ 10,052</b>	<b>\$ 2,054</b>	<b>\$ 527,661</b>	<b>\$ 2,749</b>	<b>\$ 335,834</b>
\$ —	\$ —	\$ —	\$ —	\$ 54,204	\$ —	\$ 427
218,124	—	9,789	43	204,858	186	335,407
117,064	—	94	—	1,976	—	—
—	—	161	—	4,933	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	—	29,296	—	—
<b>335,188</b>	<b>—</b>	<b>10,045</b>	<b>43</b>	<b>295,267</b>	<b>186</b>	<b>335,834</b>
—	—	—	—	113,332	—	—
—	—	—	—	22,502	—	—
7	1,000	7	2,011	96,560	2,563	—
—	—	—	—	—	—	—
<b>7</b>	<b>1,000</b>	<b>7</b>	<b>2,011</b>	<b>232,394</b>	<b>2,563</b>	<b>—</b>
<b>\$ 335,195</b>	<b>\$ 1,000</b>	<b>\$ 10,052</b>	<b>\$ 2,054</b>	<b>\$ 527,661</b>	<b>\$ 2,749</b>	<b>\$ 335,834</b>

(Continued)

# Governmental Cost Funds Transportation Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund .....	348,481	1,410	8,283
Receivables .....	18,616	—	—
Due from Other Funds .....	40,345	17	74
Due from Other Governments .....	455	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 407,899</b>	<b>\$ 1,428</b>	<b>\$ 8,358</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	109,742	—	202
Due to Other Governments .....	300,117	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Advances from Other Funds .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>409,859</b>	<b>—</b>	<b>202</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	11	—	6,935
Reserved for Unencumbered Balances of Continuing Appropriations .....	1,099	—	847
Contingency Reserve for Economic Uncertainties .....	—	1,428	374
Unreserved-Undesignated .....	(3,070)	—	—
<b>Total Fund Balance .....</b>	<b>(1,960)</b>	<b>1,428</b>	<b>8,156</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 407,899</b>	<b>\$ 1,428</b>	<b>\$ 8,358</b>

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

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

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

Public Transportation Account (0046)	Seismic Safety Retrofit Account * (0056)	State Highway Account ** (0042)	Toll Bridge Seismic Retrofit Account *** (0650)	Transportation Revolving Account (0048)	Total
\$ 4	\$ —	\$ 23,854	\$ 2,276	\$ 1	\$ 184,304
101,276	—	197,802	201,416	460,372	1,598,221
3	—	31,811	—	23,078	441,243
55,934	—	415,858	18,799	1,432,646	2,385,444
—	—	2,394	—	88	5,780
34	—	3,945	—	44,426	64,636
33,000	—	1,380,000	52,000	—	1,467,000
—	—	—	—	—	2,176
<b>\$ 190,251</b>	<b>\$ —</b>	<b>\$ 2,055,664</b>	<b>\$ 274,491</b>	<b>\$ 1,960,611</b>	<b>\$ 6,148,804</b>
\$ 7,948	\$ —	\$ 123,192	\$ —	\$ 348,356	\$ 534,127
15,462	—	565,341	58,991	38,814	1,557,631
36,895	—	42,683	—	579	499,408
—	—	4,634	—	—	9,728
—	—	8,734	—	—	8,734
—	—	—	—	1,523,250	1,523,250
—	—	—	—	49,612	77,549
<b>60,305</b>	<b>—</b>	<b>743,224</b>	<b>58,991</b>	<b>1,960,611</b>	<b>4,210,427</b>
120,511	—	794,069	—	—	1,059,396
28,229	—	2,528,047	—	—	2,580,742
—	—	—	215,500	—	329,779
(18,794)	—	(2,009,676)	—	—	(2,031,540)
<b>129,946</b>	<b>—</b>	<b>1,312,440</b>	<b>215,500</b>	<b>—</b>	<b>1,938,377</b>
<b>\$ 190,251</b>	<b>\$ —</b>	<b>\$ 2,055,664</b>	<b>\$ 274,491</b>	<b>\$ 1,960,611</b>	<b>\$ 6,148,804</b>

(Concluded)

# Governmental Cost Funds Transportation Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Aeronautics Account		
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	Bicycle Transportation Account (0045)
<b>FUND BALANCE, JULY 1, 2002</b> .....	<b>\$ 22,708</b>	<b>\$ 6,632</b>	<b>\$ 10,713</b>
<b>ADDITIONS</b>			
Revenues .....	326	1,384	296
Transfers from Other Funds .....	5,049	—	7,200
Prior Year Revenue Adjustments .....	1	—	—
Other Additions .....	—	2,847	—
<b>Total Additions</b> .....	<b>5,376</b>	<b>4,189</b>	<b>7,496</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2,560	—	10
Local Assistance .....	7,673	5,306	646
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>10,233</b>	<b>5,306</b>	<b>656</b>
Transfers to Other Funds .....	6,030	—	—
Adjustments to Prior Year Appropriation Expenditures .....	22	—	—
Other Deductions .....	—	—	—
<b>Total Deductions</b> .....	<b>16,285</b>	<b>5,306</b>	<b>638</b>
<b>FUND BALANCE, JUNE 30, 2003</b> .....	<b>\$ 11,799</b>	<b>\$ 5,515</b>	<b>\$ 17,571</b>

Highway Users Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Permit Fund (0292)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)
				Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	
\$ —	\$ 1,000	\$ 8,920	\$ 1,181	\$ 373,235	\$ 2,415	\$ —
—	—	9,170	1,941	1,380,023	1,349	3,206,571
3,070,857	—	11	22	14,628	—	—
—	—	—	47	1,582	—	2,205
—	6,921	—	—	—	—	—
<b>3,070,857</b>	<b>6,921</b>	<b>9,181</b>	<b>2,010</b>	<b>1,396,233</b>	<b>1,349</b>	<b>3,208,776</b>
904	—	4,541	1,180	1,531,362	1,458	41,605
1,069,309	6,921	—	—	10,514	—	—
—	—	—	—	18,724	—	—
<b>1,070,213</b>	<b>6,921</b>	<b>4,541</b>	<b>1,180</b>	<b>1,560,600</b>	<b>1,458</b>	<b>41,605</b>
2,000,637	—	13,553	—	3,537	—	3,167,739
—	—	—	—	(27,063)	(257)	(568)
—	—	—	—	—	—	—
<b>3,070,850</b>	<b>6,921</b>	<b>18,094</b>	<b>1,180</b>	<b>1,537,074</b>	<b>1,201</b>	<b>3,208,776</b>
<b>\$ 7</b>	<b>\$ 1,000</b>	<b>\$ 7</b>	<b>\$ 2,011</b>	<b>\$ 232,394</b>	<b>\$ 2,563</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Transportation Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Motor Vehicle License Fee Account (0064)	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)
<b>FUND BALANCE, JULY 1, 2002 .....</b>	<b>\$ 34</b>	<b>\$ 1,393</b>	<b>\$ 8,202</b>
<b>ADDITIONS</b>			
Revenues .....	1,427,055	35	172
Transfers from Other Funds .....	2,314	—	—
Prior Year Revenue Adjustments .....	45	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,429,414</b>	<b>35</b>	<b>172</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	274,612	—	—
Local Assistance .....	1,149,501	—	218
Capital Outlay .....	7,709	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,431,822</b>	<b>—</b>	<b>218</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(414)	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>1,431,408</b>	<b>—</b>	<b>218</b>
<b>FUND BALANCE, JUNE 30, 2003 .....</b>	<b>\$ (1,960)</b>	<b>\$ 1,428</b>	<b>\$ 8,156</b>

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

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

Public Transportation Account (0046)	Seismic Safety Retrofit Account (0056)	State Highway Account * (0042)	Toll Bridge Seismic Retrofit Account ** (0650)	Transportation Revolving Account (0048)	Total
\$ 187,916	\$ 17,507	\$ 1,894,210	\$ 357,792	\$ —	\$ 2,893,858
2,925	—	792,231	134,343	(1)	6,957,820
289,788	—	2,501,114	—	—	5,890,983
—	—	(1,093)	(4,400)	—	(1,655)
—	—	5,086	—	7,086,983	7,101,837
<b>292,713</b>	<b>—</b>	<b>3,297,338</b>	<b>129,943</b>	<b>7,086,982</b>	<b>19,948,985</b>
136,832	—	2,088,138	83,901	—	4,167,103
124,244	—	529,568	—	—	2,903,900
867	1,478	564,567	188,334	—	781,679
<b>261,943</b>	<b>1,478</b>	<b>3,182,273</b>	<b>272,235</b>	<b>—</b>	<b>7,852,682</b>
94,900	17,507	772,767	—	—	6,076,670
(6,160)	(1,478)	(75,932)	—	—	(111,868)
—	—	—	—	7,086,982	7,086,982
<b>350,683</b>	<b>17,507</b>	<b>3,879,108</b>	<b>272,235</b>	<b>7,086,982</b>	<b>20,904,466</b>
<b>\$ 129,946</b>	<b>\$ —</b>	<b>\$ 1,312,440</b>	<b>\$ 215,500</b>	<b>\$ —</b>	<b>\$ 1,938,377</b>

(Concluded)

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Page

# **Other Governmental Cost Funds**

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1,997	\$ 624	\$ 268
Deposits in Surplus Money Investment Fund .....	—	6,147	2,113
Receivables .....	—	—	—
Due from Other Funds .....	—	675	214
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	1	1
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 1,997</b>	<b>\$ 7,447</b>	<b>\$ 2,596</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 10	\$ 9	\$ 4
Due to Other Funds .....	—	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	568	59
Deposits .....	—	—	—
Other Liabilities .....	—	1	—
<b>Total Liabilities</b> .....	<b>10</b>	<b>578</b>	<b>63</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	907	172	127
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	250
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,080	6,697	2,156
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>1,987</b>	<b>6,869</b>	<b>2,533</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 1,997</b>	<b>\$ 7,447</b>	<b>\$ 2,596</b>

Agricultural Biomass Utilization Account (3021)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Antiterrorism Fund (3034)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)
\$ 785	\$ 38	\$ 46	\$ 532	\$ 935	\$ 131	\$ 12
—	—	18,836	—	—	3,817	283
—	—	—	1	—	124	—
—	—	6,663	—	—	27	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 785</b>	<b>\$ 38</b>	<b>\$ 25,545</b>	<b>\$ 533</b>	<b>\$ 935</b>	<b>\$ 4,099</b>	<b>\$ 297</b>
\$ —	\$ —	\$ 833	\$ 13	\$ —	\$ —	\$ —
546	—	65	17	—	39	212
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>546</b>	<b>—</b>	<b>898</b>	<b>30</b>	<b>—</b>	<b>39</b>	<b>212</b>
—	—	3,329	—	—	1	3
239	189	—	—	—	—	—
—	—	—	—	—	—	—
—	—	21,318	503	935	4,059	82
—	(151)	—	—	—	—	—
<b>239</b>	<b>38</b>	<b>24,647</b>	<b>503</b>	<b>935</b>	<b>4,060</b>	<b>85</b>
<b>\$ 785</b>	<b>\$ 38</b>	<b>\$ 25,545</b>	<b>\$ 533</b>	<b>\$ 935</b>	<b>\$ 4,099</b>	<b>\$ 297</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund (0196)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 5,350	\$ (78)
Deposits in Surplus Money Investment Fund .....	20	—	—
Receivables .....	13	—	—
Due from Other Funds .....	93	593	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 126</b>	<b>\$ 5,943</b>	<b>\$ (78)</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 5,306	\$ —
Due to Other Funds .....	125	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>125</b>	<b>5,306</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	637	—
Unreserved-Undesignated .....	—	—	(78)
<b>Total Fund Balance (Deficit) .....</b>	<b>1</b>	<b>637</b>	<b>(78)</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 126</b>	<b>\$ 5,943</b>	<b>\$ (78)</b>

Attorney General False Claims Act Fund (0378)	Baldwin Hills Conservancy Fund (3014)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Bureau of Home Furnishings and Thermal Insulation Fund (0752)
\$ 1	\$ 5	\$ 331	\$ 66	\$ 107	\$ 995	\$ 271
1,471	—	1,953	2,886	791	7,586	1,781
—	—	—	28	—	—	—
3,788	—	620	28	114	1,638	360
—	—	—	—	—	—	—
—	—	—	1	—	1	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 5,260</b>	<b>\$ 5</b>	<b>\$ 2,904</b>	<b>\$ 3,009</b>	<b>\$ 1,012</b>	<b>\$ 10,220</b>	<b>\$ 2,416</b>
\$ 428	\$ —	\$ 9	\$ 72	\$ —	\$ 20	\$ 9
60	—	—	1	30	73	—
—	—	—	—	—	—	—
—	5	967	—	82	1,694	149
—	—	—	—	—	—	—
—	—	1	—	—	—	2
<b>488</b>	<b>5</b>	<b>977</b>	<b>73</b>	<b>112</b>	<b>1,787</b>	<b>160</b>
28	—	141	283	3	508	26
—	—	—	—	—	145	—
—	—	—	—	—	—	—
4,744	—	1,786	2,653	897	7,780	2,230
—	—	—	—	—	—	—
<b>4,772</b>	<b>—</b>	<b>1,927</b>	<b>2,936</b>	<b>900</b>	<b>8,433</b>	<b>2,256</b>
<b>\$ 5,260</b>	<b>\$ 5</b>	<b>\$ 2,904</b>	<b>\$ 3,009</b>	<b>\$ 1,012</b>	<b>\$ 10,220</b>	<b>\$ 2,416</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Business Reinvestment Fund (0274)	California Beach and Coastal Enhancement Account (0371)	Bimetal Processing Fee Account (0277)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 195	\$ 1,844	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	358
Receivables .....	—	—	25
Due from Other Funds .....	—	29	3
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 195</b>	<b>\$ 1,873</b>	<b>\$ 386</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 14	\$ —
Due to Other Funds .....	—	70	24
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>84</b>	<b>24</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	809	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	373	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	195	607	362
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>195</b>	<b>1,789</b>	<b>362</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 195</b>	<b>\$ 1,873</b>	<b>\$ 386</b>

California Beverage Container Recycling Fund				California Board of Architectural Examiners Fund (0706)	California Board of Architectural Examiners-Landscape Architects Fund (0757)	California Children and Families Trust Fund (Continued on next page)
California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)	California Board of Architectural Examiners Fund (0706)	California Board of Architectural Examiners-Landscape Architects Fund (0757)	Administration Account (0638)
\$ 10	\$ 1	\$ 12	\$ 1	\$ 365	\$ 72	\$ 10
39,666	31,344	949	23,257	2,047	1,697	14,989
84,277	2,040	13	3,557	—	—	—
29,586	261	8	158	460	44	1,055
—	—	—	—	—	—	—
—	—	—	—	1	—	777
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 153,539</b>	<b>\$ 33,646</b>	<b>\$ 982</b>	<b>\$ 26,973</b>	<b>\$ 2,873</b>	<b>\$ 1,813</b>	<b>\$ 16,831</b>
\$ 16,066	\$ —	\$ —	\$ —	\$ 11	\$ —	\$ 100
1,065	7,225	—	10,508	—	181	35
43,593	—	—	—	—	—	—
—	—	—	—	354	53	—
—	—	—	—	—	—	—
—	—	—	—	3	—	—
<b>60,724</b>	<b>7,225</b>	<b>—</b>	<b>10,508</b>	<b>368</b>	<b>234</b>	<b>135</b>
5,525	—	—	—	170	23	49
19,460	—	—	—	—	—	16,645
—	—	—	—	—	—	—
67,830	26,421	982	16,465	2,335	1,556	2
—	—	—	—	—	—	—
<b>92,815</b>	<b>26,421</b>	<b>982</b>	<b>16,465</b>	<b>2,505</b>	<b>1,579</b>	<b>16,696</b>
<b>\$ 153,539</b>	<b>\$ 33,646</b>	<b>\$ 982</b>	<b>\$ 26,973</b>	<b>\$ 2,873</b>	<b>\$ 1,813</b>	<b>\$ 16,831</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	California Children and Families Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 25,968	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	23,486	59,546	57,512
Receivables .....	41,126	—	—
Due from Other Funds .....	396	3,244	72,710
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 90,976</b>	<b>\$ 62,790</b>	<b>\$ 130,222</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 369	\$ —	\$ 47,530
Due to Other Funds .....	90,607	607	—
Due to Other Governments .....	—	75	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>90,976</b>	<b>682</b>	<b>47,530</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	40,653	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	5,239	21,735	82,678
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	14
Unreserved-Undesignated .....	(5,239)	(280)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>62,108</b>	<b>82,692</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 90,976</b>	<b>\$ 62,790</b>	<b>\$ 130,222</b>

California Children and Families Trust Fund  
(Continued from previous page)

Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)
\$ —	\$ —	\$ —	\$ —	\$ 24	\$ 14	\$ 126
97,680	53,572	69,466	32,947	—	5,633	1,587
—	—	—	—	—	289	426
5,414	5,959	3,341	4,644	1	52	15
271	—	—	—	—	—	—
54	309	—	—	—	25	10
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 103,419</b>	<b>\$ 59,840</b>	<b>\$ 72,807</b>	<b>\$ 37,591</b>	<b>\$ 25</b>	<b>\$ 6,013</b>	<b>\$ 2,164</b>
\$ 428	\$ 10,317	\$ 1,287	\$ 2,170	\$ —	\$ 57	\$ 14
5,119	475	636	160	—	97	121
2,525	—	489	330	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>8,072</b>	<b>10,792</b>	<b>2,412</b>	<b>2,660</b>	<b>—</b>	<b>154</b>	<b>135</b>
65,692	30,095	41,037	25,632	—	17	2
30,034	19,309	29,448	9,420	—	—	—
—	—	—	—	—	—	—
—	—	—	—	25	5,842	2,027
(379)	(356)	(90)	(121)	—	—	—
<b>95,347</b>	<b>49,048</b>	<b>70,395</b>	<b>34,931</b>	<b>25</b>	<b>5,859</b>	<b>2,029</b>
<b>\$ 103,419</b>	<b>\$ 59,840</b>	<b>\$ 72,807</b>	<b>\$ 37,591</b>	<b>\$ 25</b>	<b>\$ 6,013</b>	<b>\$ 2,164</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	California Environmental License Plate Fund		
	California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 278	\$ 230	\$ 354
Deposits in Surplus Money Investment Fund .....	14,543	—	72
Receivables .....	4	—	305
Due from Other Funds .....	3,015	21	1
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	51	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 17,891</b>	<b>\$ 251</b>	<b>\$ 732</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 1,618	\$ 230	\$ —
Due to Other Funds .....	693	—	463
Due to Other Governments .....	677	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	18
<b>Total Liabilities .....</b>	<b>2,988</b>	<b>230</b>	<b>481</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	6,998	—	21
Reserved for Unencumbered Balances of Continuing Appropriations .....	13	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	7,892	21	230
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>14,903</b>	<b>21</b>	<b>251</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 17,891</b>	<b>\$ 251</b>	<b>\$ 732</b>

California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California National Guard Military Museum Fund (0220)
\$ 34	\$ 1,836	\$ 1	\$ 1,225	\$ 23,663	\$ —	\$ 5
1,897	14,063	37	26,212	118,540	165	—
—	201	—	3,818	60,000	—	—
102	476	—	184	1,298	1	—
—	—	—	—	—	—	—
—	—	—	—	719	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,033</b>	<b>\$ 16,576</b>	<b>\$ 38</b>	<b>\$ 31,439</b>	<b>\$ 204,220</b>	<b>\$ 166</b>	<b>\$ 5</b>
\$ —	\$ 49	\$ —	\$ 4,071	\$ 111,252	\$ —	\$ —
1	638	—	—	—	—	—
—	—	—	—	—	—	—
21	6,036	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>22</b>	<b>6,723</b>	<b>—</b>	<b>4,071</b>	<b>111,252</b>	<b>—</b>	<b>—</b>
—	3,914	—	281	450	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,011	5,939	38	27,087	92,518	166	5
—	—	—	—	—	—	—
<b>2,011</b>	<b>9,853</b>	<b>38</b>	<b>27,368</b>	<b>92,968</b>	<b>166</b>	<b>5</b>
<b>\$ 2,033</b>	<b>\$ 16,576</b>	<b>\$ 38</b>	<b>\$ 31,439</b>	<b>\$ 204,220</b>	<b>\$ 166</b>	<b>\$ 5</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 22	\$ —
Deposits in Surplus Money Investment Fund .....	212,267	48,327	17,011
Receivables .....	—	7,421	6,869
Due from Other Funds .....	1,960	469	152
Due from Other Governments .....	—	—	52
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 214,229</b>	<b>\$ 56,239</b>	<b>\$ 24,084</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 28,789	\$ 15	\$ 4,181
Due to Other Funds .....	75	3,473	1,032
Due to Other Governments .....	—	—	481
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>28,864</b>	<b>3,488</b>	<b>5,694</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	920	30,015	13,640
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	1,123
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	184,445	22,736	3,627
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>185,365</b>	<b>52,751</b>	<b>18,390</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 214,229</b>	<b>\$ 56,239</b>	<b>\$ 24,084</b>

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

California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)	Child Health and Safety Fund (0279)
\$ 1	\$ 596	\$ 30,340	\$ 108	\$ —	\$ 1,123	\$ 3,287
14,659	4,874	—	2,285	—	—	—
—	2,054	—	—	—	—	—
131	428	—	242	—	—	55
—	—	—	—	—	—	—
—	—	—	1	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 14,791</b>	<b>\$ 7,952</b>	<b>\$ 30,340</b>	<b>\$ 2,636</b>	<b>\$ —</b>	<b>\$ 1,123</b>	<b>\$ 3,342</b>
\$ —	\$ 6	\$ 6,489	\$ 1	\$ —	\$ 31	\$ 279
1	214	74	—	—	82	101
—	—	1,500	—	—	—	890
—	—	—	65	—	—	—
—	—	—	—	—	—	—
—	—	—	3	—	—	—
<b>1</b>	<b>220</b>	<b>8,063</b>	<b>69</b>	<b>—</b>	<b>113</b>	<b>1,270</b>
—	345	19,980	7	—	—	—
2,549	—	—	—	—	—	—
—	—	—	—	—	—	—
12,241	7,387	2,297	2,560	—	1,010	2,072
—	—	—	—	—	—	—
<b>14,790</b>	<b>7,732</b>	<b>22,277</b>	<b>2,567</b>	<b>—</b>	<b>1,010</b>	<b>2,072</b>
<b>\$ 14,791</b>	<b>\$ 7,952</b>	<b>\$ 30,340</b>	<b>\$ 2,636</b>	<b>\$ —</b>	<b>\$ 1,123</b>	<b>\$ 3,342</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Childhood Lead Poisoning Prevention Fund (0080)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 13,157	\$ 1
Deposits in Surplus Money Investment Fund .....	37,700	12,956	78,275
Receivables .....	119	29,157	—
Due from Other Funds .....	272	210	11,761
Due from Other Governments .....	—	—	114
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 38,093</b>	<b>\$ 55,480</b>	<b>\$ 90,151</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 3,995	\$ 189	\$ 43,252
Due to Other Funds .....	4,252	55,291	4,880
Due to Other Governments .....	—	—	16,530
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>8,247</b>	<b>55,480</b>	<b>64,662</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	8,471	—	13,840
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	775
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	21,375	—	10,874
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>29,846</b>	<b>—</b>	<b>25,489</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 38,093</b>	<b>\$ 55,480</b>	<b>\$ 90,151</b>

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

Cigarette and Tobacco Products Surtax Fund

Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account * (0174)	Clinical Laboratory Improvement Fund (0098)
\$ —	\$ —	\$ 1	\$ —	\$ (1)	\$ —	\$ 94
8,024	1,098	77	48,041	11,582	—	—
—	—	—	—	—	—	5
19,421	6,270	2,899	3,222	14,009	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 27,445</b>	<b>\$ 7,368</b>	<b>\$ 2,977</b>	<b>\$ 51,263</b>	<b>\$ 25,590</b>	<b>\$ —</b>	<b>\$ 103</b>
\$ 2	\$ 113	\$ 1	\$ 44,030	\$ 1,752	\$ —	\$ 244
25,523	6,698	724	33	19,311	—	230
—	—	—	—	245	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>25,525</b>	<b>6,811</b>	<b>725</b>	<b>44,063</b>	<b>21,308</b>	<b>—</b>	<b>474</b>
—	—	1,133	—	771	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,920	557	1,119	7,200	3,511	—	—
—	—	—	—	—	—	(371)
<b>1,920</b>	<b>557</b>	<b>2,252</b>	<b>7,200</b>	<b>4,282</b>	<b>—</b>	<b>(371)</b>
<b>\$ 27,445</b>	<b>\$ 7,368</b>	<b>\$ 2,977</b>	<b>\$ 51,263</b>	<b>\$ 25,590</b>	<b>\$ —</b>	<b>\$ 103</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Access Account, State Coastal Conservancy Fund (0593)	Commerce Marketing Fund (0145)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 620	\$ 2,347	\$ 2
Deposits in Surplus Money Investment Fund .....	—	—	133
Receivables .....	—	—	10
Due from Other Funds .....	—	—	1
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 620</b>	<b>\$ 2,347</b>	<b>\$ 146</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 7	\$ —
Due to Other Funds .....	—	—	2
Due to Other Governments .....	—	—	—
Advance Collections .....	620	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>620</b>	<b>7</b>	<b>2</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	999	1
Reserved for Unencumbered Balances of Continuing Appropriations .....	34	920	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	421	143
Unreserved-Undesignated .....	(34)	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>2,340</b>	<b>144</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 620</b>	<b>\$ 2,347</b>	<b>\$ 146</b>

Community Revitalization Fee Fund (3038)	Competitive Technology Fund (0173)	Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)
				Certification Account (0166)	Consumer Affairs Fund (0702)	
\$ 215	\$ 1	\$ 1	\$ 426	\$ 16	\$ (150)	\$ 1,959
—	27	36	—	438	19,074	17,031
—	—	—	—	—	39	—
—	—	2	—	6	10,304	359
—	—	—	—	—	—	—
—	—	—	—	—	3,210	44
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 215</b>	<b>\$ 28</b>	<b>\$ 39</b>	<b>\$ 426</b>	<b>\$ 460</b>	<b>\$ 32,477</b>	<b>\$ 19,393</b>
\$ —	\$ —	\$ 2	\$ —	\$ —	\$ 12,796	\$ 13
32	—	—	—	96	16,634	356
—	—	—	—	—	—	—
—	—	—	9	—	—	5,855
—	—	—	—	—	—	—
—	—	—	—	—	1	—
<b>32</b>	<b>—</b>	<b>2</b>	<b>9</b>	<b>96</b>	<b>29,431</b>	<b>6,224</b>
—	28	—	—	16	1,803	352
—	—	—	—	—	—	—
—	—	—	—	—	—	—
183	—	37	417	348	1,243	12,817
—	—	—	—	—	—	—
<b>183</b>	<b>28</b>	<b>37</b>	<b>417</b>	<b>364</b>	<b>3,046</b>	<b>13,169</b>
<b>\$ 215</b>	<b>\$ 28</b>	<b>\$ 39</b>	<b>\$ 426</b>	<b>\$ 460</b>	<b>\$ 32,477</b>	<b>\$ 19,393</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 2,030	\$ 2,199
Deposits in Surplus Money Investment Fund .....	1,187	11,462	—
Receivables .....	—	—	—
Due from Other Funds .....	10	13,609	2,261
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	79	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,197</b>	<b>\$ 27,180</b>	<b>\$ 4,460</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 118	\$ 14	\$ 1
Due to Other Funds .....	93	1	261
Due to Other Governments .....	—	—	3,717
Advance Collections .....	—	3,562	—
Deposits .....	—	—	—
Other Liabilities .....	—	10	—
<b>Total Liabilities .....</b>	<b>211</b>	<b>3,587</b>	<b>3,979</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	1,798	22
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	986	21,795	459
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>986</b>	<b>23,593</b>	<b>481</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,197</b>	<b>\$ 27,180</b>	<b>\$ 4,460</b>

Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Department of Agriculture Fund (Continued on next page) Agricultural Pest Control Research Account (0112)
\$ 199	\$ 71	\$ 7	\$ —	\$ —	\$ —	\$ —
—	1,721	1,400	—	—	107	79
6	—	—	875	—	—	—
—	58	27	42	121	1	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 205</b>	<b>\$ 1,850</b>	<b>\$ 1,434</b>	<b>\$ 917</b>	<b>\$ 121</b>	<b>\$ 108</b>	<b>\$ 80</b>
\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 5	\$ —
84	18	366	—	121	46	—
—	—	—	—	—	—	—
1	55	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>85</b>	<b>74</b>	<b>366</b>	<b>—</b>	<b>121</b>	<b>51</b>	<b>—</b>
—	16	5	—	—	56	—
—	—	—	—	—	888	—
—	—	—	—	—	—	—
120	1,760	1,063	917	—	—	80
—	—	—	—	—	(887)	—
<b>120</b>	<b>1,776</b>	<b>1,068</b>	<b>917</b>	<b>—</b>	<b>57</b>	<b>80</b>
<b>\$ 205</b>	<b>\$ 1,850</b>	<b>\$ 1,434</b>	<b>\$ 917</b>	<b>\$ 121</b>	<b>\$ 108</b>	<b>\$ 80</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Department of Agriculture Fund (Continued from previous page)		Department of Justice
	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	Child Abuse Fund (0566)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 2,389	\$ —
Deposits in Surplus Money Investment Fund .....	238	24,077	461
Receivables .....	—	5,343	1
Due from Other Funds .....	2	15,714	161
Due from Other Governments .....	—	45	1
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 241</b>	<b>\$ 47,568</b>	<b>\$ 624</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 289	\$ 7
Due to Other Funds .....	18	10,614	—
Due to Other Governments .....	—	2,486	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	1,404	—
<b>Total Liabilities .....</b>	<b>18</b>	<b>14,793</b>	<b>7</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	1,364	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	15,049	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	223	16,362	617
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>223</b>	<b>32,775</b>	<b>617</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 241</b>	<b>\$ 47,568</b>	<b>\$ 624</b>

Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund (0106)	Department of Pesticide Regulation Fund Food Safety Account (0224)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
\$ —	\$ 3	\$ 1	\$ (1)	\$ 1	\$ 11	\$ 25
593	10,821	227	321	164	—	187
—	2	—	1,160	—	—	—
7	3,273	3	2	1	—	2
—	10	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 600</b>	<b>\$ 14,109</b>	<b>\$ 231</b>	<b>\$ 1,482</b>	<b>\$ 166</b>	<b>\$ 11</b>	<b>\$ 214</b>
\$ 83	\$ 1,219	\$ —	\$ 377	\$ —	\$ —	\$ —
—	327	163	11	—	—	31
249	2,966	—	—	—	—	—
—	—	—	—	—	—	10
—	—	—	—	—	—	—
—	1	—	—	—	—	—
<b>332</b>	<b>4,513</b>	<b>163</b>	<b>388</b>	<b>—</b>	<b>—</b>	<b>41</b>
—	2,600	4	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
268	6,996	64	1,094	166	11	170
—	—	—	—	—	—	—
<b>268</b>	<b>9,596</b>	<b>68</b>	<b>1,094</b>	<b>166</b>	<b>11</b>	<b>173</b>
<b>\$ 600</b>	<b>\$ 14,109</b>	<b>\$ 231</b>	<b>\$ 1,482</b>	<b>\$ 166</b>	<b>\$ 11</b>	<b>\$ 214</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2,781	\$ 1,798	\$ 9,078
Deposits in Surplus Money Investment Fund .....	—	—	—
Receivables .....	92	1	—
Due from Other Funds .....	—	—	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,873</b>	<b>\$ 1,799</b>	<b>\$ 9,078</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 477	\$ 35	\$ —
Due to Other Funds .....	103	—	19
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>580</b>	<b>35</b>	<b>19</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	24	81	4,300
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	2,269	1,683	4,759
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,293</b>	<b>1,764</b>	<b>9,059</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,873</b>	<b>\$ 1,799</b>	<b>\$ 9,078</b>

Driver Training Penalty Assessment Fund (0178)	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)
\$ 915	\$ 1,176	\$ 2,681	\$ 100	\$ 810	\$ 52	\$ 189
—	—	—	—	—	—	—
—	293	7	—	—	—	7
6,969	—	—	—	—	—	661
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 7,884</b>	<b>\$ 1,469</b>	<b>\$ 2,688</b>	<b>\$ 100</b>	<b>\$ 810</b>	<b>\$ 52</b>	<b>\$ 857</b>
\$ —	\$ —	\$ —	\$ —	\$ 810	\$ —	\$ —
7,055	143	130	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>7,055</b>	<b>143</b>	<b>130</b>	<b>—</b>	<b>810</b>	<b>—</b>	<b>—</b>
—	40	8	—	—	—	437
—	—	—	—	—	—	—
—	—	—	—	—	—	—
829	1,286	2,550	100	—	52	420
—	—	—	—	—	—	—
<b>829</b>	<b>1,326</b>	<b>2,558</b>	<b>100</b>	<b>—</b>	<b>52</b>	<b>857</b>
<b>\$ 7,884</b>	<b>\$ 1,469</b>	<b>\$ 2,688</b>	<b>\$ 100</b>	<b>\$ 810</b>	<b>\$ 52</b>	<b>\$ 857</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 304	\$ 1	\$ 13
Deposits in Surplus Money Investment Fund .....	1,732	697	332
Receivables .....	—	—	1
Due from Other Funds .....	18	4	21
Due from Other Governments .....	—	—	48
Prepaid Expenses .....	3	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,057</b>	<b>\$ 702</b>	<b>\$ 415</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2	\$ 244	\$ —
Due to Other Funds .....	95	—	104
Due to Other Governments .....	—	13	—
Advance Collections .....	296	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>393</b>	<b>257</b>	<b>104</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	2	—	8
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,662	445	303
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>1,664</b>	<b>445</b>	<b>311</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,057</b>	<b>\$ 702</b>	<b>\$ 415</b>

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

Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund			Energy Resources Surcharge Fund (0186)
			Energy Account * (0189)	Energy and Resources Fund (0188)	Resources Account * (0190)	
\$ 16	\$ —	\$ 262	\$ —	\$ 844	\$ —	\$ 1
360	1,946	35,790	—	—	—	—
1	—	44,138	—	—	—	10,640
3	877	3,770	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,235	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 380</b>	<b>\$ 2,823</b>	<b>\$ 85,195</b>	<b>\$ —</b>	<b>\$ 844</b>	<b>\$ —</b>	<b>\$ 10,641</b>
\$ —	\$ —	\$ 1,849	\$ —	\$ —	\$ —	\$ —
5	2,823	40,168	—	—	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	7,154	—	—	—	—
<b>5</b>	<b>2,823</b>	<b>49,171</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5</b>
—	—	215	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
375	—	35,809	—	844	—	10,636
—	—	—	—	—	—	—
<b>375</b>	<b>—</b>	<b>36,024</b>	<b>—</b>	<b>844</b>	<b>—</b>	<b>10,636</b>
<b>\$ 380</b>	<b>\$ 2,823</b>	<b>\$ 85,195</b>	<b>\$ —</b>	<b>\$ 844</b>	<b>\$ —</b>	<b>\$ 10,641</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ 20
Deposits in Surplus Money Investment Fund .....	20,826	1,303	251
Receivables .....	—	—	20
Due from Other Funds .....	192	12	4
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	2,250	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 23,268</b>	<b>\$ 1,315</b>	<b>\$ 295</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 234	\$ —	\$ —
Due to Other Funds .....	309	—	142
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>543</b>	<b>—</b>	<b>142</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	12,373	—	51
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	10,352	1,315	102
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>22,725</b>	<b>1,315</b>	<b>153</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 23,268</b>	<b>\$ 1,315</b>	<b>\$ 295</b>

Environmental Protection Trust Fund (0225)	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund		Family Law Trust Fund (0587)	Film California First Fund (3005)
			Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)		
\$ 3	\$ 1	\$ 4,812	\$ 39	\$ —	\$ 1	\$ 4,083
2,968	8,599	—	2,011	27	6,397	—
—	—	150	1	—	33	—
27	79	45	13	4	—	—
—	—	—	41	—	—	—
—	—	—	35	—	—	—
—	—	—	—	—	—	—
—	—	—	38	—	—	—
<b>\$ 2,998</b>	<b>\$ 8,679</b>	<b>\$ 5,007</b>	<b>\$ 2,178</b>	<b>\$ 31</b>	<b>\$ 6,431</b>	<b>\$ 4,083</b>
\$ —	\$ —	\$ 3,551	\$ 781	\$ —	\$ —	\$ 975
6	—	111	234	—	201	2,000
—	—	—	440	—	—	—
999	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2	—	—	—	—
<b>1,005</b>	<b>—</b>	<b>3,664</b>	<b>1,455</b>	<b>—</b>	<b>201</b>	<b>2,975</b>
22	7,059	82	74	—	858	—
—	—	—	261	12,901	—	—
—	—	—	—	—	—	—
1,971	1,620	1,261	388	—	5,372	1,108
—	—	—	—	(12,870)	—	—
<b>1,993</b>	<b>8,679</b>	<b>1,343</b>	<b>723</b>	<b>31</b>	<b>6,230</b>	<b>1,108</b>
<b>\$ 2,998</b>	<b>\$ 8,679</b>	<b>\$ 5,007</b>	<b>\$ 2,178</b>	<b>\$ 31</b>	<b>\$ 6,431</b>	<b>\$ 4,083</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)	California Waterfowl Habitat Preservation Account (0211)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 229	\$ —	\$ 1
Deposits in Surplus Money Investment Fund .....	4,425	2,067	3,292
Receivables .....	145	—	—
Due from Other Funds .....	485	19	30
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	125	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,409</b>	<b>\$ 2,086</b>	<b>\$ 3,323</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 395	\$ —	\$ —
Due to Other Funds .....	102	—	83
Due to Other Governments .....	—	—	—
Advance Collections .....	53	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>550</b>	<b>—</b>	<b>83</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	29	913	58
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	1,135	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4,830	38	3,182
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,859</b>	<b>2,086</b>	<b>3,240</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,409</b>	<b>\$ 2,086</b>	<b>\$ 3,323</b>

Fish and Game Preservation Fund					Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Control Fund (0567)
Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)		
\$ 7,425	\$ (57)	\$ 23	\$ 1	\$ 102	\$ 3,524	\$ 208
—	7,658	3,193	141	872	—	1,122
168	60	—	—	11	—	1
11,223	623	28	1	14	—	607
—	—	—	—	—	—	—
1,200	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1
<b>\$ 20,016</b>	<b>\$ 8,284</b>	<b>\$ 3,244</b>	<b>\$ 143</b>	<b>\$ 999</b>	<b>\$ 3,524</b>	<b>\$ 1,939</b>
\$ 2,099	\$ 76	\$ —	\$ —	\$ —	\$ 274	\$ 360
5,611	4	—	—	174	26	124
—	—	—	—	—	—	—
10	—	—	—	—	—	—
409	—	—	—	—	—	—
429	—	—	—	—	—	77
<b>8,558</b>	<b>80</b>	<b>—</b>	<b>—</b>	<b>174</b>	<b>300</b>	<b>561</b>
11,655	179	—	—	246	167	169
966	—	—	—	—	—	—
—	—	—	—	—	—	—
—	8,025	3,244	143	579	3,057	1,209
(1,163)	—	—	—	—	—	—
<b>11,458</b>	<b>8,204</b>	<b>3,244</b>	<b>143</b>	<b>825</b>	<b>3,224</b>	<b>1,378</b>
<b>\$ 20,016</b>	<b>\$ 8,284</b>	<b>\$ 3,244</b>	<b>\$ 143</b>	<b>\$ 999</b>	<b>\$ 3,524</b>	<b>\$ 1,939</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 979	\$ —	\$ 6,866
Deposits in Surplus Money Investment Fund .....	—	74,764	9,366
Receivables .....	84	—	9,929
Due from Other Funds .....	—	664	32
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,063</b>	<b>\$ 75,428</b>	<b>\$ 26,193</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2	\$ 1,531	\$ 2,955
Due to Other Funds .....	1,864	—	7,193
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>1,866</b>	<b>1,531</b>	<b>10,148</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	8	—	6,606
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	367
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	73,897	9,072
Unreserved-Undesignated .....	(811)	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>(803)</b>	<b>73,897</b>	<b>16,045</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,063</b>	<b>\$ 75,428</b>	<b>\$ 26,193</b>

Geology and Geophysics Fund (0205)	Golden Bear State Pharmacy Assistance Program Rebate Fund (3029)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
\$ 72	\$ 1,000	\$ 131	\$ 54,403	\$ 24	\$ 511	\$ 1,364
434	—	19	—	240	—	2,294
—	—	—	—	—	—	1,207
116	—	—	12	2	—	55
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 622</b>	<b>\$ 1,000</b>	<b>\$ 150</b>	<b>\$ 54,415</b>	<b>\$ 266</b>	<b>\$ 511</b>	<b>\$ 4,920</b>
\$ —	\$ 359	\$ —	\$ 6,189	\$ —	\$ —	\$ 288
1	—	9	62	24	514	293
—	—	—	—	—	—	—
54	—	—	720	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>55</b>	<b>359</b>	<b>9</b>	<b>6,971</b>	<b>24</b>	<b>514</b>	<b>581</b>
19	—	4	15,641	109	—	270
—	641	—	32,140	—	—	—
—	—	—	—	—	—	—
548	—	137	—	133	—	4,069
—	—	—	(337)	—	(3)	—
<b>567</b>	<b>641</b>	<b>141</b>	<b>47,444</b>	<b>242</b>	<b>(3)</b>	<b>4,339</b>
<b>\$ 622</b>	<b>\$ 1,000</b>	<b>\$ 150</b>	<b>\$ 54,415</b>	<b>\$ 266</b>	<b>\$ 511</b>	<b>\$ 4,920</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 75	\$ 1,416	\$ —
Deposits in Surplus Money Investment Fund .....	781	27,491	4,299
Receivables .....	—	—	—
Due from Other Funds .....	118	2,646	171
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	1	1	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 975</b>	<b>\$ 31,554</b>	<b>\$ 4,470</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 1
Due to Other Funds .....	—	23,295	—
Due to Other Governments .....	—	—	—
Advance Collections .....	50	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	1	—
<b>Total Liabilities .....</b>	<b>50</b>	<b>23,296</b>	<b>1</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	7	31	1,494
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	918	8,227	2,975
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>925</b>	<b>8,258</b>	<b>4,469</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 975</b>	<b>\$ 31,554</b>	<b>\$ 4,470</b>

Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Medicine Fund (0079)	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)
\$ 629	\$ 430	\$ 1	\$ 148	\$ —	\$ 7	\$ 3,003
39,635	42,076	391	4,185	53	—	12,268
4,128	26,282	—	16	—	2	14,734
1,873	1,239	5	41	—	—	141
—	—	—	—	—	—	—
21	—	10	—	—	—	1,684
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 46,286</b>	<b>\$ 70,027</b>	<b>\$ 407</b>	<b>\$ 4,390</b>	<b>\$ 53</b>	<b>\$ 9</b>	<b>\$ 31,830</b>
\$ 1,882	\$ 667	\$ 4	\$ —	\$ —	\$ 306	\$ 5,683
245	760	11	378	8	1,395	1,439
1	—	—	—	—	—	—
119	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>2,247</b>	<b>1,427</b>	<b>15</b>	<b>378</b>	<b>8</b>	<b>1,701</b>	<b>7,122</b>
2,222	166	—	115	1	—	9,519
—	—	—	—	—	—	—
—	—	—	—	—	—	—
41,817	68,434	392	3,897	44	—	15,189
—	—	—	—	—	(1,692)	—
<b>44,039</b>	<b>68,600</b>	<b>392</b>	<b>4,012</b>	<b>45</b>	<b>(1,692)</b>	<b>24,708</b>
<b>\$ 46,286</b>	<b>\$ 70,027</b>	<b>\$ 407</b>	<b>\$ 4,390</b>	<b>\$ 53</b>	<b>\$ 9</b>	<b>\$ 31,830</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Integrated Waste Management Account, Integrated Waste Management Fund		
	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	Job Creation Investment Fund (0393)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 251	\$ 4	\$ —
Deposits in Surplus Money Investment Fund .....	10,909	11,127	1
Receivables .....	14,459	—	—
Due from Other Funds .....	4,368	490	3
Due from Other Governments .....	236	—	—
Prepaid Expenses .....	521	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 30,744</b>	<b>\$ 11,621</b>	<b>\$ 4</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 2,925	\$ 65	\$ —
Due to Other Funds .....	565	311	—
Due to Other Governments .....	283	148	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	12	—	—
<b>Total Liabilities .....</b>	<b>3,785</b>	<b>524</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	11,810	1,421	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	802	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	14,347	9,676	4
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>26,959</b>	<b>11,097</b>	<b>4</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 30,744</b>	<b>\$ 11,621</b>	<b>\$ 4</b>

						Local Revenue Fund (Continued on next page)
Jobs-Housing Balance Improvement Fund (3006)	Judicial Administration Efficiency and Modernization Fund (0556)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)
\$ 213	\$ —	\$ 2,296	\$ 3	\$ 10	\$ 29	\$ —
—	31,314	—	20	240	627	—
—	405	—	—	—	—	792
—	—	22	—	3	6	361,364
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 213</b>	<b>\$ 31,719</b>	<b>\$ 2,318</b>	<b>\$ 23</b>	<b>\$ 253</b>	<b>\$ 662</b>	<b>\$ 362,156</b>
\$ —	\$ 936	\$ 108	\$ —	\$ —	\$ —	\$ —
1	1,945	—	—	53	12	349,532
—	—	22	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	39	—	—	—	—	—
<b>1</b>	<b>2,920</b>	<b>130</b>	<b>—</b>	<b>53</b>	<b>12</b>	<b>349,532</b>
—	28,100	1,333	—	1	126	—
—	—	150	—	—	—	—
—	—	—	—	—	—	—
212	699	705	23	199	524	12,624
—	—	—	—	—	—	—
<b>212</b>	<b>28,799</b>	<b>2,188</b>	<b>23</b>	<b>200</b>	<b>650</b>	<b>12,624</b>
<b>\$ 213</b>	<b>\$ 31,719</b>	<b>\$ 2,318</b>	<b>\$ 23</b>	<b>\$ 253</b>	<b>\$ 662</b>	<b>\$ 362,156</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Sale Tax Account		
	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	183,858
Receivables .....	—	—	—
Due from Other Funds .....	68,215	132,685	218,691
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 68,215</b>	<b>\$ 132,685</b>	<b>\$ 402,549</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	6,997	—	402,549
Due to Other Governments .....	61,218	132,685	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>68,215</b>	<b>132,685</b>	<b>402,549</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 68,215</b>	<b>\$ 132,685</b>	<b>\$ 402,549</b>

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

Local Revenue Fund  
(Continued from previous page)

Sales Tax Growth Account						
Social Services Subaccount (0352)	Caseload Subaccount (0354)	Community Health Equity Subaccount * (0356)	County Medical Services Subaccount (0359)	General Growth Subaccount * (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —	\$ —
—	—	—	7,394	—	—	8,672
—	—	—	—	—	—	—
156,953	44,702	—	249	—	44,702	2,225
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 156,953</b>	<b>\$ 44,702</b>	<b>\$ —</b>	<b>\$ 7,644</b>	<b>\$ —</b>	<b>\$ 44,702</b>	<b>\$ 10,897</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	7,644	—	44,702	—
156,953	44,702	—	—	—	—	10,897
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>156,953</b>	<b>44,702</b>	<b>—</b>	<b>7,644</b>	<b>—</b>	<b>44,702</b>	<b>10,897</b>
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 156,953</b>	<b>\$ 44,702</b>	<b>\$ —</b>	<b>\$ 7,644</b>	<b>\$ —</b>	<b>\$ 44,702</b>	<b>\$ 10,897</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

Local Revenue Fund  
(Continued from previous page)

	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Long-Term Management Strategy Completion Fund * (0273)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund .....	63,307	780	—
Receivables .....	—	—	—
Due from Other Funds .....	86,783	1,925	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 150,091</b>	<b>\$ 2,706</b>	<b>\$ —</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	66,796	962	—
Due to Other Governments .....	83,295	1,744	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>150,091</b>	<b>2,706</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 150,091</b>	<b>\$ 2,706</b>	<b>\$ —</b>

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

Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Life and Marine Reserve Management Account (0647)	Medical Waste Management Fund (0074)	Missing Children Reward Fund (0113)
\$ —	\$ —	\$ 8,459	\$ 804	\$ —	\$ 8	\$ 20
—	431	—	9,713	—	1,274	—
—	—	13,201	203	—	1	—
84	4	910	669	341	13	—
—	—	—	—	—	—	—
—	—	12	250	—	—	—
—	—	—	—	—	—	—
—	—	2	—	—	—	—
<b>\$ 84</b>	<b>\$ 435</b>	<b>\$ 22,584</b>	<b>\$ 11,639</b>	<b>\$ 341</b>	<b>\$ 1,296</b>	<b>\$ 20</b>
\$ —	\$ —	\$ 6,569	\$ 1,037	\$ 334	\$ —	\$ —
17	—	590	248	8	93	—
—	—	—	—	—	—	—
—	—	—	96	—	—	—
—	—	—	—	—	—	—
17	—	7,159	1,381	342	93	—
66	—	37	5,703	4	22	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	435	15,388	4,555	—	1,181	20
—	—	—	—	(5)	—	—
<b>67</b>	<b>435</b>	<b>15,425</b>	<b>10,258</b>	<b>(1)</b>	<b>1,203</b>	<b>20</b>
<b>\$ 84</b>	<b>\$ 435</b>	<b>\$ 22,584</b>	<b>\$ 11,639</b>	<b>\$ 341</b>	<b>\$ 1,296</b>	<b>\$ 20</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund ** (0648)	Mobilehome Park Revolving Fund (0245)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 471	\$ 87
Deposits in Surplus Money Investment Fund .....	2,137	3,963	—
Receivables .....	642	3	—
Due from Other Funds .....	176	849	82
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 2,957</b>	<b>\$ 5,286</b>	<b>\$ 169</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 157	\$ 1,989	\$ —
Due to Other Funds .....	—	220	31
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	2,774	—
<b>Total Liabilities .....</b>	<b>157</b>	<b>4,983</b>	<b>31</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	155	23
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	2,800	148	115
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>2,800</b>	<b>303</b>	<b>138</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,957</b>	<b>\$ 5,286</b>	<b>\$ 169</b>

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

\*\* Reclassified by the Department of Finance to a Governmental Cost Fund based on its revenue sources.

Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources Infrastructure Fund (0383)	Northern California Veterans Cemetery Master Development Fund * (0180)	Nursing Home Administrators' State License Examining Board Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (Continued on next page) Conservation and Enforcement Services Account (0265)
\$ 145	\$ 933	\$ —	\$ —	\$ 126	\$ —	\$ —
—	—	—	619	666	1,033	19,973
14	—	—	—	—	—	—
70	—	—	6	52	118	110
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 229</b>	<b>\$ 933</b>	<b>\$ —</b>	<b>\$ 625</b>	<b>\$ 844</b>	<b>\$ 1,151</b>	<b>\$ 20,083</b>
\$ —	\$ —	\$ —	\$ 5	\$ 2	\$ —	\$ —
175	1,400	—	41	1	—	20,083
—	—	—	—	—	1,151	—
—	—	—	—	113	—	—
—	—	—	—	—	—	—
—	—	—	—	1	—	—
<b>175</b>	<b>1,400</b>	<b>—</b>	<b>46</b>	<b>117</b>	<b>1,151</b>	<b>20,083</b>
54	5,264	—	—	4	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	579	723	—	—
—	(5,731)	—	—	—	—	—
<b>54</b>	<b>(467)</b>	<b>—</b>	<b>579</b>	<b>727</b>	<b>—</b>	<b>—</b>
<b>\$ 229</b>	<b>\$ 933</b>	<b>\$ —</b>	<b>\$ 625</b>	<b>\$ 844</b>	<b>\$ 1,151</b>	<b>\$ 20,083</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

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

	Off-Highway Vehicle Trust Fund (0263)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 165	\$ 220	\$ (59)
Deposits in Surplus Money Investment Fund .....	87,115	5,426	53,299
Receivables .....	—	2,155	2,783
Due from Other Funds .....	21,151	1,075	1,937
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 108,431</b>	<b>\$ 8,876</b>	<b>\$ 57,960</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 491	\$ 1,122	\$ 1,557
Due to Other Funds .....	266	204	52
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>757</b>	<b>1,326</b>	<b>1,609</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	35,678	759	118
Reserved for Unencumbered Balances of Continuing Appropriations .....	10,075	—	99
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	61,921	6,791	56,134
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>107,674</b>	<b>7,550</b>	<b>56,351</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 108,431</b>	<b>\$ 8,876</b>	<b>\$ 57,960</b>

Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)
\$ 904	\$ 52	\$ 1	\$ 1	\$ 220	\$ 4,986	\$ 185
—	560	53	4,931	14,307	—	—
—	—	—	—	329	1,849	120
—	10	—	47	6,606	11,100	134
—	—	—	—	—	—	—
—	—	—	—	154	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 904</b>	<b>\$ 622</b>	<b>\$ 54</b>	<b>\$ 4,979</b>	<b>\$ 21,616</b>	<b>\$ 17,935</b>	<b>\$ 439</b>
\$ 904	\$ —	\$ —	\$ —	\$ 4,200	\$ 16,478	\$ —
—	159	—	436	36	62	303
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>904</b>	<b>159</b>	<b>—</b>	<b>436</b>	<b>4,236</b>	<b>16,540</b>	<b>303</b>
—	60	—	14	12,374	38	14
182	—	—	—	—	2,376	—
—	—	—	—	—	—	—
—	403	54	4,529	5,006	—	122
(182)	—	—	—	—	(1,019)	—
—	<b>463</b>	<b>54</b>	<b>4,543</b>	<b>17,380</b>	<b>1,395</b>	<b>136</b>
<b>\$ 904</b>	<b>\$ 622</b>	<b>\$ 54</b>	<b>\$ 4,979</b>	<b>\$ 21,616</b>	<b>\$ 17,935</b>	<b>\$ 439</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 373	\$ 122	\$ 78
Deposits in Surplus Money Investment Fund .....	3,859	1,300	1,461
Receivables .....	—	—	—
Due from Other Funds .....	804	268	42
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	3	2	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 5,039</b>	<b>\$ 1,692</b>	<b>\$ 1,581</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 13	\$ 12	\$ —
Due to Other Funds .....	—	—	15
Due to Other Governments .....	—	—	—
Advance Collections .....	372	163	75
Deposits .....	—	—	—
Other Liabilities .....	1	—	—
<b>Total Liabilities .....</b>	<b>386</b>	<b>175</b>	<b>90</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	250	115	7
Reserved for Unencumbered Balances of Continuing Appropriations .....	139	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	4,264	1,402	1,484
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,653</b>	<b>1,517</b>	<b>1,491</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5,039</b>	<b>\$ 1,692</b>	<b>\$ 1,581</b>

Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers and Land Surveyors Fund (0770)	Professional Forester Registration Fund (0300)
\$ 4	\$ 98	\$ 99	\$ 373	\$ 599	\$ 469	\$ 109
3,341	160	1,141	697	4,153	2,490	646
10	393	—	—	—	—	—
11,040	5	11	184	165	617	6
63	—	—	—	—	—	—
—	—	—	2	4	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 14,458</b>	<b>\$ 656</b>	<b>\$ 1,251</b>	<b>\$ 1,256</b>	<b>\$ 4,921</b>	<b>\$ 3,576</b>	<b>\$ 761</b>
\$ 287	\$ —	\$ 7	\$ 2	\$ 11	\$ 8	\$ —
6,913	224	14	349	4	100	62
—	—	—	—	—	—	—
—	—	60	51	684	882	172
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>7,200</b>	<b>224</b>	<b>81</b>	<b>402</b>	<b>699</b>	<b>990</b>	<b>234</b>
509	43	25	21	107	925	5
6,749	—	—	—	—	—	—
—	—	—	—	—	—	—
—	389	1,145	833	4,115	1,661	522
—	—	—	—	—	—	—
<b>7,258</b>	<b>432</b>	<b>1,170</b>	<b>854</b>	<b>4,222</b>	<b>2,586</b>	<b>527</b>
<b>\$ 14,458</b>	<b>\$ 656</b>	<b>\$ 1,251</b>	<b>\$ 1,256</b>	<b>\$ 4,921</b>	<b>\$ 3,576</b>	<b>\$ 761</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development, and Demonstration Fund (0381)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 159	\$ 953	\$ (1)
Deposits in Surplus Money Investment Fund .....	572	—	186,843
Receivables .....	—	—	7,120
Due from Other Funds .....	501	—	4,939
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	4	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,236</b>	<b>\$ 953</b>	<b>\$ 198,901</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 6	\$ —	\$ 1,255
Due to Other Funds .....	—	—	90
Due to Other Governments .....	—	—	—
Advance Collections .....	272	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>278</b>	<b>—</b>	<b>1,345</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	95	938	169,120
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	863	15	28,436
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>958</b>	<b>953</b>	<b>197,556</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,236</b>	<b>\$ 953</b>	<b>\$ 198,901</b>

Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Real Estate Commissioner's Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)
		Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)			
\$ 5,878	\$ 537	\$ 1	\$ 1	\$ 1,495	\$ 2	\$ 1
21,327	5,870	10	20	17,883	747	1,493
25	31	—	—	98	—	16
194	334	—	—	150	7	24
2,823	—	—	—	—	—	—
46	—	—	—	740	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 30,293</b>	<b>\$ 6,772</b>	<b>\$ 11</b>	<b>\$ 21</b>	<b>\$ 20,366</b>	<b>\$ 756</b>	<b>\$ 1,534</b>
\$ 468	\$ 182	\$ —	\$ —	\$ 2,182	\$ 65	\$ 30
153	19	—	—	13	22	8
—	—	—	—	—	—	—
21,211	—	—	—	—	—	45
—	—	—	—	—	—	—
738	—	—	—	—	—	—
<b>22,570</b>	<b>201</b>	<b>—</b>	<b>—</b>	<b>2,195</b>	<b>87</b>	<b>83</b>
4,389	1,380	—	—	708	62	580
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,334	5,191	11	21	17,463	607	871
—	—	—	—	—	—	—
<b>7,723</b>	<b>6,571</b>	<b>11</b>	<b>21</b>	<b>18,171</b>	<b>669</b>	<b>1,451</b>
<b>\$ 30,293</b>	<b>\$ 6,772</b>	<b>\$ 11</b>	<b>\$ 21</b>	<b>\$ 20,366</b>	<b>\$ 756</b>	<b>\$ 1,534</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	The Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ 45
Deposits in Surplus Money Investment Fund .....	35	19,088	248,918
Receivables .....	—	—	14,123
Due from Other Funds .....	—	180	11,414
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 36</b>	<b>\$ 19,268</b>	<b>\$ 274,500</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 216	\$ 1,620
Due to Other Funds .....	—	—	3
Due to Other Governments .....	—	—	—
Advance Collections .....	—	16,865	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>17,081</b>	<b>1,623</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	1,296	174,657
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	7,567
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	36	891	90,653
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>36</b>	<b>2,187</b>	<b>272,877</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 36</b>	<b>\$ 19,268</b>	<b>\$ 274,500</b>

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

Residential/ Care Facilities for Persons with Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Rice Straw Demonstration Project Fund * (0489)	Rigid Container Account * (3024)	Rural Development Fund (0218)
\$ 108	\$ 386	\$ 196	\$ 33,984	\$ —	\$ —	\$ 57
—	—	823	—	—	—	—
—	—	—	—	—	—	—
—	1	495	9,011	—	—	—
—	—	—	7,498	—	—	—
—	—	2	74	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 108</b>	<b>\$ 387</b>	<b>\$ 1,516</b>	<b>\$ 50,567</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 57</b>
\$ —	\$ —	\$ 2	\$ 1,248	\$ —	\$ —	\$ —
—	—	—	828	—	—	4
—	—	—	8,510	—	—	—
—	—	188	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	<b>190</b>	<b>10,586</b>	—	—	<b>4</b>
—	—	221	2,260	—	—	—
—	—	—	1,817	—	—	—
—	—	—	—	—	—	—
108	387	1,105	35,904	—	—	53
—	—	—	—	—	—	—
<b>108</b>	<b>387</b>	<b>1,326</b>	<b>39,981</b>	—	—	<b>53</b>
<b>\$ 108</b>	<b>\$ 387</b>	<b>\$ 1,516</b>	<b>\$ 50,567</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 57</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Rural Economic Development Fund (0123)	Safe Drinking Water Account (0306)	Sale of Tobacco to Minors Control Account (0066)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 1,143	\$ 338
Deposits in Surplus Money Investment Fund .....	1,740	—	—
Receivables .....	73	5,350	—
Due from Other Funds .....	16	—	248
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,829</b>	<b>\$ 6,493</b>	<b>\$ 586</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	—	1,071	268
Due to Other Governments .....	—	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>1,071</b>	<b>268</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1	119	36
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	1,828	5,303	282
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>1,829</b>	<b>5,422</b>	<b>318</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,829</b>	<b>\$ 6,493</b>	<b>\$ 586</b>

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

Salmon and Steelhead Trout Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Building Safety Fund * (0345)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)
\$ 496	\$ 1	\$ 3	\$ 93	\$ —	\$ 73	\$ —
—	6	—	—	—	6,705	46,693
—	—	—	263	—	—	—
1,167	—	—	—	—	72	404
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 1,663</b>	<b>\$ 7</b>	<b>\$ 3</b>	<b>\$ 356</b>	<b>\$ —</b>	<b>\$ 6,850</b>	<b>\$ 47,097</b>
\$ 717	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
3	—	—	—	—	908	—
—	—	—	—	—	—	—
—	—	—	93	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>720</b>	<b>—</b>	<b>—</b>	<b>93</b>	<b>—</b>	<b>908</b>	<b>—</b>
—	—	—	263	—	—	4
—	—	—	—	—	109,018	3,669
—	—	—	—	—	—	—
943	7	3	—	—	—	43,424
—	—	—	—	—	(103,076)	—
<b>943</b>	<b>7</b>	<b>3</b>	<b>263</b>	<b>—</b>	<b>5,942</b>	<b>47,097</b>
<b>\$ 1,663</b>	<b>\$ 7</b>	<b>\$ 3</b>	<b>\$ 356</b>	<b>\$ —</b>	<b>\$ 6,850</b>	<b>\$ 47,097</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Secretary of State's Business Fees Fund (0228)	Seismic Hazards Identification Fund (0338)	Self-Insurance Plans Fund (0396)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 4,624	\$ 45	\$ 36
Deposits in Surplus Money Investment Fund .....	10,496	1,820	2,073
Receivables .....	—	—	—
Due from Other Funds .....	103	18	38
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 15,223</b>	<b>\$ 1,883</b>	<b>\$ 2,147</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	13,957	146	45
Due to Other Governments .....	—	—	—
Advance Collections .....	1,267	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>15,224</b>	<b>146</b>	<b>45</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	103	22
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	—	1,634	2,080
Unreserved-Undesignated .....	(1)	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>(1)</b>	<b>1,737</b>	<b>2,102</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 15,223</b>	<b>\$ 1,883</b>	<b>\$ 2,147</b>

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

Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Special Reserve Fund for Vehicle License Fee Tax Relief * (3011)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)
\$ 1,405	\$ 1	\$ 2	\$ 239	\$ —	\$ 89	\$ 2,051
—	158	649	15,294	—	317	—
—	—	—	50	—	—	—
603	2	19	136	—	37	934
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,008</b>	<b>\$ 161</b>	<b>\$ 670</b>	<b>\$ 15,719</b>	<b>\$ —</b>	<b>\$ 443</b>	<b>\$ 2,985</b>
\$ 1,405	\$ —	\$ —	\$ 43	\$ —	\$ 1	\$ 493
—	168	137	47	—	—	51
—	—	—	500	—	—	—
—	—	—	—	—	66	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,405</b>	<b>168</b>	<b>137</b>	<b>590</b>	<b>—</b>	<b>67</b>	<b>544</b>
—	—	213	11,756	—	5	365
11,240	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	320	3,373	—	371	2,076
(10,637)	(7)	—	—	—	—	—
<b>603</b>	<b>(7)</b>	<b>533</b>	<b>15,129</b>	<b>—</b>	<b>376</b>	<b>2,441</b>
<b>\$ 2,008</b>	<b>\$ 161</b>	<b>\$ 670</b>	<b>\$ 15,719</b>	<b>\$ —</b>	<b>\$ 443</b>	<b>\$ 2,985</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 1,195	\$ 117	\$ 6,698
Deposits in Surplus Money Investment Fund .....	6,421	4,903	11,461
Receivables .....	—	89	1,895
Due from Other Funds .....	104	44	645
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	3	60	422
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 7,723</b>	<b>\$ 5,213</b>	<b>\$ 40,786</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 25	\$ 134	\$ 398
Due to Other Funds .....	2,337	110	35
Due to Other Governments .....	—	—	—
Advance Collections .....	1,047	—	4,834
Deposits .....	—	—	—
Other Liabilities .....	—	—	635
<b>Total Liabilities .....</b>	<b>3,409</b>	<b>244</b>	<b>5,902</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	490	76	1,286
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	3,824	4,893	13,933
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>4,314</b>	<b>4,969</b>	<b>34,884</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 7,723</b>	<b>\$ 5,213</b>	<b>\$ 40,786</b>

State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund (0741)	State Employee Scholarship Fund (0077)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
\$ 9,979	\$ 120	\$ 489	\$ 346	\$ 2,171	\$ 98	\$ 2
—	1,320	6,357	—	—	2,426	2,204
9,686	—	—	—	—	—	—
—	13	713	—	—	153	54
—	—	—	—	—	—	—
—	—	8	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 19,665</b>	<b>\$ 1,453</b>	<b>\$ 7,567</b>	<b>\$ 346</b>	<b>\$ 2,171</b>	<b>\$ 2,678</b>	<b>\$ 2,260</b>
\$ —	\$ 5	\$ 12	\$ —	\$ —	\$ 3	\$ 49
—	158	879	—	585	97	2
—	—	—	—	—	—	—
—	74	692	—	1,113	50	—
—	—	—	—	—	—	—
—	—	1	—	1	—	—
—	<b>237</b>	<b>1,584</b>	—	<b>1,699</b>	<b>150</b>	<b>51</b>
—	229	648	—	31	31	343
—	—	75	—	—	—	—
—	—	—	—	—	—	—
19,665	987	5,260	346	441	2,497	1,866
—	—	—	—	—	—	—
<b>19,665</b>	<b>1,216</b>	<b>5,983</b>	<b>346</b>	<b>472</b>	<b>2,528</b>	<b>2,209</b>
<b>\$ 19,665</b>	<b>\$ 1,453</b>	<b>\$ 7,567</b>	<b>\$ 346</b>	<b>\$ 2,171</b>	<b>\$ 2,678</b>	<b>\$ 2,260</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	State Mandates Claims Fund (0360)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 835	\$ 116	\$ 4,987
Deposits in Surplus Money Investment Fund .....	—	887	41,053
Receivables .....	—	—	324
Due from Other Funds .....	—	13	6,775
Due from Other Governments .....	—	—	81
Prepaid Expenses .....	—	1	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 835</b>	<b>\$ 1,017</b>	<b>\$ 53,220</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 1	\$ 4,535
Due to Other Funds .....	—	58	300
Due to Other Governments .....	—	—	—
Advance Collections .....	—	91	6,647
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>150</b>	<b>11,482</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	17	5,733
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	835	850	36,005
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>835</b>	<b>867</b>	<b>41,738</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 835</b>	<b>\$ 1,017</b>	<b>\$ 53,220</b>

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

State Parks System Deferred Maintenance Account (0646)	State School Building Lease-Purchase Fund			Tidelands Oil Revenue Account (0341)	State School Fund (0342)	Strong-Motion Instrumentation Special Fund (0398)	Structural Pest Control Device Fund * (0645)
	Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)					
\$ 560	\$ 3,140	\$ 3,097	\$ 684	\$ 1	\$ 141	\$ —	
—	—	—	—	—	10,227	—	
—	19	34	—	372,403	1,092	—	
—	—	590	—	—	14	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>\$ 560</b>	<b>\$ 3,159</b>	<b>\$ 3,721</b>	<b>\$ 684</b>	<b>\$ 372,404</b>	<b>\$ 11,474</b>	<b>\$ —</b>	
\$ —	\$ —	\$ —	\$ —	\$ 17,052	\$ —	\$ —	
57	19	34	—	—	359	—	
—	—	—	—	354,545	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>57</b>	<b>19</b>	<b>34</b>	<b>—</b>	<b>371,597</b>	<b>359</b>	<b>—</b>	
226	—	1,430	63	—	849	—	
—	—	3,860	621	—	—	—	
—	—	—	—	—	—	—	
277	3,140	—	—	—	10,266	—	
—	—	(1,603)	—	807	—	—	
<b>503</b>	<b>3,140</b>	<b>3,687</b>	<b>684</b>	<b>807</b>	<b>11,115</b>	<b>—</b>	
<b>\$ 560</b>	<b>\$ 3,159</b>	<b>\$ 3,721</b>	<b>\$ 684</b>	<b>\$ 372,404</b>	<b>\$ 11,474</b>	<b>\$ —</b>	

(Continued)

# Governmental Cost Funds

## Other Governmental Cost Funds

### Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 26	\$ 195	\$ 11
Deposits in Surplus Money Investment Fund .....	542	1,829	165
Receivables .....	—	—	—
Due from Other Funds .....	7	445	1
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	5	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 575</b>	<b>\$ 2,474</b>	<b>\$ 177</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	36	—	—
Due to Other Governments .....	—	—	—
Advance Collections .....	—	163	—
Deposits .....	—	—	—
Other Liabilities .....	—	1	—
<b>Total Liabilities .....</b>	<b>36</b>	<b>164</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	60	88	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	397
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	479	2,222	—
Unreserved-Undesignated .....	—	—	(220)
<b>Total Fund Balance (Deficit) .....</b>	<b>539</b>	<b>2,310</b>	<b>177</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 575</b>	<b>\$ 2,474</b>	<b>\$ 177</b>

Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund			Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)
	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)					
\$ 812	\$ 637	\$ 236	\$ 110	\$ 15	\$ 408	\$ 91,881	
—	2,754	3,211	—	202	—	—	
—	151	2,643	—	—	—	—	
878	868	384	1,181	1	3	1,004	
—	—	—	—	—	—	—	
—	183	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>\$ 1,690</b>	<b>\$ 4,593</b>	<b>\$ 6,474</b>	<b>\$ 1,291</b>	<b>\$ 218</b>	<b>\$ 411</b>	<b>\$ 92,885</b>	
\$ —	\$ 2,008	\$ —	\$ 26	\$ —	\$ 3	\$ 27,635	
296	688	—	206	3	—	44,110	
—	9	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>296</b>	<b>2,705</b>	<b>—</b>	<b>232</b>	<b>3</b>	<b>3</b>	<b>71,745</b>	
659	1,688	2,146	—	—	1	12,857	
—	297	—	—	—	145	5,832	
—	—	—	—	—	—	—	
735	—	4,328	1,059	215	262	2,451	
—	(97)	—	—	—	—	—	
<b>1,394</b>	<b>1,888</b>	<b>6,474</b>	<b>1,059</b>	<b>215</b>	<b>408</b>	<b>21,140</b>	
<b>\$ 1,690</b>	<b>\$ 4,593</b>	<b>\$ 6,474</b>	<b>\$ 1,291</b>	<b>\$ 218</b>	<b>\$ 411</b>	<b>\$ 92,885</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Traffic Congestion Relief Fund * (3007)	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund (3028)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 30,754	\$ —	\$ 1,359
Deposits in Surplus Money Investment Fund .....	—	68	—
Receivables .....	—	—	—
Due from Other Funds .....	2,199	1	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	54,000	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 86,953</b>	<b>\$ 69</b>	<b>\$ 1,359</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ —
Due to Other Funds .....	35,201	7	—
Due to Other Governments .....	—	—	30
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>35,201</b>	<b>7</b>	<b>30</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	42	66	1,329
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	51,710	—	—
Unreserved-Undesignated .....	—	(4)	—
<b>Total Fund Balance (Deficit) .....</b>	<b>51,752</b>	<b>62</b>	<b>1,329</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 86,953</b>	<b>\$ 69</b>	<b>\$ 1,359</b>

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

\*\* Reclassified to a Governmental Cost Fund based on Chapter 805, Statutes of 1997, which authorized the shift of responsibility for court activities from the counties to the State.

Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund ** (0932)	Underage Pregnancy Prevention Fund (0807)
\$ 42	\$ 1,777	\$ 1,837	\$ 47	\$ 1	\$ 1	\$ 1
383	—	—	907	43,299	37,451	—
—	—	—	—	59,248	26,927	—
517	—	266	125	1,945	11,568	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 942</b>	<b>\$ 1,777</b>	<b>\$ 2,103</b>	<b>\$ 1,079</b>	<b>\$ 104,493</b>	<b>\$ 75,947</b>	<b>\$ 1</b>
\$ —	\$ 1,188	\$ 876	\$ 85	\$ 2,079	\$ 15,133	\$ —
69	81	7	10	—	—	—
—	500	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
20	—	—	—	5	—	—
<b>89</b>	<b>1,769</b>	<b>883</b>	<b>95</b>	<b>2,084</b>	<b>15,133</b>	<b>—</b>
42	—	—	1	21,540	33,039	—
—	8	—	—	—	—	—
—	—	—	—	—	—	—
811	—	1,220	983	80,869	27,775	1
—	—	—	—	—	—	—
<b>853</b>	<b>8</b>	<b>1,220</b>	<b>984</b>	<b>102,409</b>	<b>60,814</b>	<b>1</b>
<b>\$ 942</b>	<b>\$ 1,777</b>	<b>\$ 2,103</b>	<b>\$ 1,079</b>	<b>\$ 104,493</b>	<b>\$ 75,947</b>	<b>\$ 1</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 313	\$ 3	\$ —
Deposits in Surplus Money Investment Fund .....	169,549	150,400	—
Receivables .....	52,901	—	—
Due from Other Funds .....	1,637	2,006	—
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 224,400</b>	<b>\$ 152,409</b>	<b>\$ —</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 592	\$ 48,127	\$ —
Due to Other Funds .....	2,547	4	—
Due to Other Governments .....	148	—	—
Advance Collections .....	—	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>3,287</b>	<b>48,131</b>	<b>—</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	132,690	5,609	—
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	600
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	88,423	98,669	—
Unreserved-Undesignated .....	—	—	(600)
<b>Total Fund Balance (Deficit) .....</b>	<b>221,113</b>	<b>104,278</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 224,400</b>	<b>\$ 152,409</b>	<b>\$ —</b>

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 and Psychiatric Technician Examiners Fund	
					Psychiatric Technicians Account (0780)	Vocational Nurse Examiners Fund (0779)
\$ 3,501	\$ 1	\$ 135	\$ 34	\$ 429	\$ 111	\$ 285
37,843	861	997	4,025	—	1,451	3,079
1	—	—	—	—	—	—
4,950	19	13	2,388	—	130	70
—	—	—	—	—	—	—
422	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 46,717</b>	<b>\$ 881</b>	<b>\$ 1,145</b>	<b>\$ 6,447</b>	<b>\$ 429</b>	<b>\$ 1,692</b>	<b>\$ 3,435</b>
\$ 41	\$ —	\$ —	\$ 83	\$ —	\$ —	\$ 3
8,797	—	189	266	—	129	345
—	235	—	—	—	—	—
422	—	60	—	—	94	336
—	—	—	—	—	—	—
6	—	1	—	—	—	—
<b>9,266</b>	<b>235</b>	<b>250</b>	<b>349</b>	<b>—</b>	<b>223</b>	<b>684</b>
10,464	—	6	3,342	—	49	28
4,992	—	—	—	—	—	—
—	—	—	—	—	—	—
21,995	646	889	2,756	429	1,420	2,723
—	—	—	—	—	—	—
<b>37,451</b>	<b>646</b>	<b>895</b>	<b>6,098</b>	<b>429</b>	<b>1,469</b>	<b>2,751</b>
<b>\$ 46,717</b>	<b>\$ 881</b>	<b>\$ 1,145</b>	<b>\$ 6,447</b>	<b>\$ 429</b>	<b>\$ 1,692</b>	<b>\$ 3,435</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Inland Wetlands Conservation Fund (0266)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 511	\$ 402	\$ 1
Deposits in Surplus Money Investment Fund .....	12,783	—	1,643
Receivables .....	1,297	—	—
Due from Other Funds .....	131	—	20
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Advances and Loans Receivable .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets .....</b>	<b>\$ 14,722</b>	<b>\$ 402</b>	<b>\$ 1,664</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ —	\$ 14
Due to Other Funds .....	1,125	19	—
Due to Other Governments .....	—	—	—
Advance Collections .....	3,384	—	—
Deposits .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities .....</b>	<b>4,509</b>	<b>19</b>	<b>14</b>
<b>FUND BALANCE</b>			
Reserved for Encumbrances .....	1,404	2	411
Reserved for Unencumbered Balances of Continuing Appropriations .....	—	—	—
Other Reserves .....	—	—	—
Contingency Reserve for Economic Uncertainties .....	8,809	381	1,239
Unreserved-Undesignated .....	—	—	—
<b>Total Fund Balance (Deficit) .....</b>	<b>10,213</b>	<b>383</b>	<b>1,650</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 14,722</b>	<b>\$ 402</b>	<b>\$ 1,664</b>

Wildlife Restoration Fund				Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund (0222)
Wildlife Restoration Fund (0447)	Wine Safety Fund (0116)	Winter Recreation Fund (0449)					
\$ 2	\$ 284	\$ 400	\$ 8	\$ 170	\$ 1,089	\$ —	
26,428	—	—	7,139	764	—	517	
—	—	—	41	16	—	44	
420	—	—	260	7	—	19	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<b>\$ 26,850</b>	<b>\$ 284</b>	<b>\$ 400</b>	<b>\$ 7,448</b>	<b>\$ 957</b>	<b>\$ 1,089</b>	<b>\$ 580</b>	
\$ 31	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2	
25,081	—	16	205	143	—	32	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
2	—	—	—	—	—	—	
<b>25,114</b>	<b>—</b>	<b>16</b>	<b>205</b>	<b>143</b>	<b>—</b>	<b>34</b>	
288	—	79	478	4	—	46	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
1,448	284	305	6,765	810	1,089	500	
—	—	—	—	—	—	—	
<b>1,736</b>	<b>284</b>	<b>384</b>	<b>7,243</b>	<b>814</b>	<b>1,089</b>	<b>546</b>	
<b>\$ 26,850</b>	<b>\$ 284</b>	<b>\$ 400</b>	<b>\$ 7,448</b>	<b>\$ 957</b>	<b>\$ 1,089</b>	<b>\$ 580</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Youth Pilot Program Fund (0287)	<u>Total</u>
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$ 599	\$ 492,794
Deposits in Surplus Money Investment Fund .....	—	3,378,340
Receivables .....	—	581,230
Due from Other Funds .....	—	1,916,253
Due from Other Governments .....	—	11,887
Prepaid Expenses .....	—	11,288
Advances and Loans Receivable .....	—	57,485
Other Assets .....	—	41
<b>Total Assets .....</b>	<b>\$ 599</b>	<b>\$ 6,449,318</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 466	\$ 552,384
Due to Other Funds .....	—	1,425,187
Due to Other Governments .....	129	934,911
Advance Collections .....	—	84,148
Deposits .....	—	409
Other Liabilities .....	—	13,344
<b>Total Liabilities .....</b>	<b>595</b>	<b>3,010,383</b>
<b>FUND BALANCE</b>		
Reserved for Encumbrances .....	—	1,112,599
Reserved for Unencumbered Balances of Continuing Appropriations .....	4	477,077
Other Reserves .....	—	—
Contingency Reserve for Economic Uncertainties .....	—	1,996,496
Unreserved-Undesignated .....	—	(147,237)
<b>Total Fund Balance (Deficit) .....</b>	<b>4</b>	<b>3,438,935</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 599</b>	<b>\$ 6,449,318</b>

(Concluded)

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# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 2,521</b>	<b>\$ 8,721</b>	<b>\$ 2,134</b>
<b>ADDITIONS</b>			
Revenues .....	1	11,068	2,113
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1</b>	<b>11,068</b>	<b>2,113</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	7,371	1,800
Local Assistance .....	642	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>642</b>	<b>7,371</b>	<b>1,800</b>
Transfers to Other Funds .....	—	6,000	—
Adjustments to Prior Year Appropriation Expenditures .....	(107)	(451)	(86)
<b>Total Deductions .....</b>	<b>535</b>	<b>12,920</b>	<b>1,714</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 1,987</b>	<b>\$ 6,869</b>	<b>\$ 2,533</b>

Agricultural Biomass Utilization Account (3021)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Alcoholic Beverage Control Appeals Fund (0117)	Antiterrorism Fund (3034)	Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)
\$ 466	\$ 38	\$ 15,026	\$ 409	\$ —	\$ 2,440	\$ 5
—	—	13,248	785	904	2,910	405
—	—	—	—	—	—	—
—	—	(1)	—	31	257	17
—	—	—	—	—	—	—
—	—	<b>13,247</b>	<b>785</b>	<b>935</b>	<b>3,167</b>	<b>422</b>
227	—	7,155	703	—	122	338
—	—	—	—	—	—	—
—	—	2,397	—	—	—	—
<b>227</b>	<b>—</b>	<b>9,552</b>	<b>703</b>	<b>—</b>	<b>122</b>	<b>338</b>
—	—	—	—	—	1,400	—
—	—	(5,926)	(12)	—	25	4
<b>227</b>	<b>—</b>	<b>3,626</b>	<b>691</b>	<b>—</b>	<b>1,547</b>	<b>342</b>
<b>\$ 239</b>	<b>\$ 38</b>	<b>\$ 24,647</b>	<b>\$ 503</b>	<b>\$ 935</b>	<b>\$ 4,060</b>	<b>\$ 85</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Asset Forfeiture Distribution Fund (0196)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1</b>	<b>\$ 109</b>	<b>\$ 8,761</b>
<b>ADDITIONS</b>			
Revenues .....	90	1,887	81
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	10	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>90</b>	<b>1,897</b>	<b>81</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	192	1,283	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>192</b>	<b>1,283</b>	<b>—</b>
Transfers to Other Funds .....	—	—	8,920
Adjustments to Prior Year Appropriation Expenditures .....	(102)	86	—
<b>Total Deductions .....</b>	<b>90</b>	<b>1,369</b>	<b>8,920</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 1</b>	<b>\$ 637</b>	<b>\$ (78)</b>

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

Attorney General False Claims Act Fund (0378)	Baldwin Hills Conservancy Fund * (3014)	Behavioral Science Examiners Fund (0773)	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Bureau of Home Furnishings and Thermal Insulation Fund (0752)
\$ 12,287	\$ —	\$ 8,206	\$ 3,250	\$ 900	\$ 19,744	\$ 2,101
1,859	—	3,983	520	874	15,389	3,184
—	—	—	—	—	—	—
—	—	—	2	—	—	—
—	—	—	—	—	—	—
<u>1,859</u>	<u>—</u>	<u>3,983</u>	<u>522</u>	<u>874</u>	<u>15,389</u>	<u>3,184</u>
7,375	—	4,314	919	876	14,914	3,056
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>7,375</u>	<u>—</u>	<u>4,314</u>	<u>919</u>	<u>876</u>	<u>14,914</u>	<u>3,056</u>
2,000	—	6,000	—	—	12,000	—
(1)	—	(52)	(83)	(2)	(214)	(27)
<u>9,374</u>	<u>—</u>	<u>10,262</u>	<u>836</u>	<u>874</u>	<u>26,700</u>	<u>3,029</u>
<u>\$ 4,772</u>	<u>\$ —</u>	<u>\$ 1,927</u>	<u>\$ 2,936</u>	<u>\$ 900</u>	<u>\$ 8,433</u>	<u>\$ 2,256</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Business Reinvestment Fund (0274)	California Beach and Coastal Enhancement Account (0371)	Bimetal Processing Fee Account (0277)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 3,285</b>	<b>\$ 1,597</b>	<b>\$ 251</b>
<b>ADDITIONS</b>			
Revenues .....	—	1,234	158
Transfers from Other Funds .....	—	—	32
Prior Year Revenue Adjustments .....	—	—	(1)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>1,234</b>	<b>189</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	34	459	78
Local Assistance .....	—	402	—
Capital Outlay .....	—	185	—
<b>Total Appropriation Expenditures .....</b>	<b>34</b>	<b>1,046</b>	<b>78</b>
Transfers to Other Funds .....	3,056	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(4)	—
<b>Total Deductions .....</b>	<b>3,090</b>	<b>1,042</b>	<b>78</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 195</b>	<b>\$ 1,789</b>	<b>\$ 362</b>

California Beverage Container Recycling Fund				California Board of Architectural Examiners Fund (0706)	California Board of Architectural Examiners-Landscape Architects Fund (0757)	California Children and Families Trust Fund (Continued on next page)
California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)	California Board of Architectural Examiners Fund (0706)	California Board of Architectural Examiners-Landscape Architects Fund (0757)	Administration Account (0638)
<b>\$ 205,606</b>	<b>\$ 24,916</b>	<b>\$ 812</b>	<b>\$ 13,400</b>	<b>\$ 2,844</b>	<b>\$ 1,444</b>	<b>\$ 14,781</b>
514,520	13,336	195	23,071	2,142	786	307
3,500	23,797	—	29,234	—	—	5,596
22,988	(376)	(25)	(184)	—	—	—
—	—	—	—	—	—	—
<b>541,008</b>	<b>36,757</b>	<b>170</b>	<b>52,121</b>	<b>2,142</b>	<b>786</b>	<b>5,903</b>
413,486	35,252	—	49,056	2,621	661	3,988
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>413,486</b>	<b>35,252</b>	<b>—</b>	<b>49,056</b>	<b>2,621</b>	<b>661</b>	<b>3,988</b>
241,064	—	—	—	—	—	—
(751)	—	—	—	(140)	(10)	—
<b>653,799</b>	<b>35,252</b>	<b>—</b>	<b>49,056</b>	<b>2,481</b>	<b>651</b>	<b>3,988</b>
<b>\$ 92,815</b>	<b>\$ 26,421</b>	<b>\$ 982</b>	<b>\$ 16,465</b>	<b>\$ 2,505</b>	<b>\$ 1,579</b>	<b>\$ 16,696</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	California Children and Families Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ —</b>	<b>\$ 51,317</b>	<b>\$ 86,694</b>
<b>ADDITIONS</b>			
Revenues .....	596,374	1,167	634
Transfers from Other Funds .....	—	16,789	447,698
Prior Year Revenue Adjustments .....	677	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>597,051</b>	<b>17,956</b>	<b>448,332</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,929	—	—
Local Assistance .....	—	7,165	452,334
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,929</b>	<b>7,165</b>	<b>452,334</b>
Transfers to Other Funds .....	595,122	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>597,051</b>	<b>7,165</b>	<b>452,334</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>	<b>\$ 62,108</b>	<b>\$ 82,692</b>

California Children and Families Trust Fund (Continued from previous page)						
Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)
\$ 94,185	\$ 61,540	\$ 68,376	\$ 36,303	\$ 27	\$ 5,222	\$ 3,533
3,784	1,284	1,446	708	49	2,344	1,398
27,981	33,577	16,789	11,192	—	—	—
—	—	—	—	—	—	(4)
—	—	—	—	—	—	—
<b>31,765</b>	<b>34,861</b>	<b>18,235</b>	<b>11,900</b>	<b>49</b>	<b>2,344</b>	<b>1,394</b>
—	—	—	—	—	1,691	884
30,603	47,353	16,216	13,272	51	—	—
—	—	—	—	—	—	—
<b>30,603</b>	<b>47,353</b>	<b>16,216</b>	<b>13,272</b>	<b>51</b>	<b>1,691</b>	<b>884</b>
—	—	—	—	—	—	2,000
—	—	—	—	—	16	14
<b>30,603</b>	<b>47,353</b>	<b>16,216</b>	<b>13,272</b>	<b>51</b>	<b>1,707</b>	<b>2,898</b>
<b>\$ 95,347</b>	<b>\$ 49,048</b>	<b>\$ 70,395</b>	<b>\$ 34,931</b>	<b>\$ 25</b>	<b>\$ 5,859</b>	<b>\$ 2,029</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	California Environmental License Plate Fund		
	California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 22,596</b>	<b>\$ 15</b>	<b>\$ 51</b>
<b>ADDITIONS</b>			
Revenues .....	32,883	918	1,310
Transfers from Other Funds .....	70	—	—
Prior Year Revenue Adjustments .....	192	—	257
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>33,145</b>	<b>918</b>	<b>1,567</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	28,207	—	1,403
Local Assistance .....	6,861	912	—
Capital Outlay .....	2,117	—	—
<b>Total Appropriation Expenditures .....</b>	<b>37,185</b>	<b>912</b>	<b>1,403</b>
Transfers to Other Funds .....	3,890	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(237)	—	(36)
<b>Total Deductions .....</b>	<b>40,838</b>	<b>912</b>	<b>1,367</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 14,903</b>	<b>\$ 21</b>	<b>\$ 251</b>

California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California National Guard Military Museum Fund (0220)
\$ 2,307	\$ 8,689	\$ 37	\$ 14,301	\$ 444,101	\$ —	\$ 5
1,155	15,461	1	75,803	389,970	161	—
—	—	—	—	—	—	—
5	(35)	—	1,255	3,649	5	—
—	—	—	—	—	—	—
<b>1,160</b>	<b>15,426</b>	<b>1</b>	<b>77,058</b>	<b>393,619</b>	<b>166</b>	<b>—</b>
1,488	14,570	—	36,038	434,416	—	—
—	181	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,488</b>	<b>14,751</b>	<b>—</b>	<b>36,038</b>	<b>434,416</b>	<b>—</b>	<b>—</b>
—	—	—	27,200	250,900	—	—
(32)	(489)	—	753	59,436	—	—
<b>1,456</b>	<b>14,262</b>	<b>—</b>	<b>63,991</b>	<b>744,752</b>	<b>—</b>	<b>—</b>
<b>\$ 2,011</b>	<b>\$ 9,853</b>	<b>\$ 38</b>	<b>\$ 27,368</b>	<b>\$ 92,968</b>	<b>\$ 166</b>	<b>\$ 5</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 176,326</b>	<b>\$ 32,111</b>	<b>\$ 26,684</b>
<b>ADDITIONS</b>			
Revenues .....	44,461	32,904	15,696
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	845	69	5,021
Other Additions .....	—	145	—
<b>Total Additions .....</b>	<b>45,306</b>	<b>33,118</b>	<b>20,717</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	28,602	10,654	10,983
Local Assistance .....	—	2,129	17,696
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>28,602</b>	<b>12,783</b>	<b>28,679</b>
Transfers to Other Funds .....	—	—	333
Adjustments to Prior Year Appropriation Expenditures .....	7,665	(305)	(1)
<b>Total Deductions .....</b>	<b>36,267</b>	<b>12,478</b>	<b>29,011</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 185,365</b>	<b>\$ 52,751</b>	<b>\$ 18,390</b>

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

California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cemetery Fund (0717)	Central Coast Veterans Cemetery Master Development Fund * (3013)	Certification Fund (0271)	Child Health and Safety Fund (0279)
\$ 14,136	\$ 8,436	\$ 10,684	\$ 1,414	\$ —	\$ 559	\$ 1,282
311	11,745	—	2,128	—	1,408	2,316
—	—	—	—	—	—	—
—	440	—	—	—	—	—
—	—	—	—	—	—	—
<b>311</b>	<b>12,185</b>	<b>—</b>	<b>2,128</b>	<b>—</b>	<b>1,408</b>	<b>2,316</b>
(343)	12,877	(14,131)	1,061	—	949	838
—	—	—	—	—	—	1,147
—	—	—	—	—	—	—
<b>(343)</b>	<b>12,877</b>	<b>(14,131)</b>	<b>1,061</b>	<b>—</b>	<b>949</b>	<b>1,985</b>
—	—	—	21	—	—	—
—	12	2,538	(107)	—	8	(459)
<b>(343)</b>	<b>12,889</b>	<b>(11,593)</b>	<b>975</b>	<b>—</b>	<b>957</b>	<b>1,526</b>
<b>\$ 14,790</b>	<b>\$ 7,732</b>	<b>\$ 22,277</b>	<b>\$ 2,567</b>	<b>\$ —</b>	<b>\$ 1,010</b>	<b>\$ 2,072</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Childhood Lead Poisoning Prevention Fund (0080)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 24,373</b>	<b>\$ —</b>	<b>\$ 56,641</b>
<b>ADDITIONS</b>			
Revenues .....	20,258	322,765	2,079
Transfers from Other Funds .....	—	—	86,315
Prior Year Revenue Adjustments .....	(5)	1,900	87
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>20,253</b>	<b>324,665</b>	<b>88,481</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	4,796	2,088	8,876
Local Assistance .....	11,400	—	110,926
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>16,196</b>	<b>2,088</b>	<b>119,802</b>
Transfers to Other Funds .....	—	322,577	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,416)	—	(169)
<b>Total Deductions .....</b>	<b>14,780</b>	<b>324,665</b>	<b>119,633</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 29,846</b>	<b>\$ —</b>	<b>\$ 25,489</b>

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

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

Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account * (0174)	Clinical Laboratory Improvement Fund (0098)
\$ (2,239)	\$ (678)	\$ 1,964	\$ 8,927	\$ 16,880	\$ —	\$ (2,307)
176	38	32	1,169	604	—	3,952
112,902	32,258	16,129	21,529	80,644	—	—
—	—	—	—	—	—	365
—	—	—	—	—	—	—
<b>113,078</b>	<b>32,296</b>	<b>16,161</b>	<b>22,698</b>	<b>81,248</b>	<b>—</b>	<b>4,317</b>
282	—	16,598	24,616	2,685	—	2,557
53,962	2,655	—	—	52,575	—	—
—	—	10	—	—	—	—
<b>54,244</b>	<b>2,655</b>	<b>16,608</b>	<b>24,616</b>	<b>55,260</b>	<b>—</b>	<b>2,557</b>
54,676	28,406	—	—	40,807	—	—
(1)	—	(735)	(191)	(2,221)	—	(176)
<b>108,919</b>	<b>31,061</b>	<b>15,873</b>	<b>24,425</b>	<b>93,846</b>	<b>—</b>	<b>2,381</b>
<b>\$ 1,920</b>	<b>\$ 557</b>	<b>\$ 2,252</b>	<b>\$ 7,200</b>	<b>\$ 4,282</b>	<b>\$ —</b>	<b>\$ (371)</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Coachella Valley Mountains Conservancy Fund * (0296)	Coastal Access Account, State Coastal Conservancy Fund (0593)	Commerce Marketing Fund (0145)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ —</b>	<b>\$ 2,063</b>	<b>\$ 148</b>
<b>ADDITIONS</b>			
Revenues .....	—	517	70
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>517</b>	<b>70</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	74
Local Assistance .....	—	—	—
Capital Outlay .....	—	245	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>245</b>	<b>74</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(5)	—
<b>Total Deductions .....</b>	<b>—</b>	<b>240</b>	<b>74</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>	<b>\$ 2,340</b>	<b>\$ 144</b>

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

Community Revitalization Fee Fund (3038)	Competitive Technology Fund (0173)	Conservatorship Registry Fund (0195)	Construction Management Education Account (0093)	Consumer Affairs Fund		Contingent Fund of the Medical Board of California (0758)
				Certification Account (0166)	Consumer Affairs Fund (0702)	
\$ —	\$ 28	\$ 13	\$ 353	\$ 277	\$ 5,619	\$ 13,907
40	—	72	64	887	26	35,524
202	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>242</b>	<b>—</b>	<b>72</b>	<b>64</b>	<b>887</b>	<b>26</b>	<b>35,524</b>
59	—	48	—	791	2,597	36,301
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>59</b>	<b>—</b>	<b>48</b>	<b>—</b>	<b>791</b>	<b>2,597</b>	<b>36,301</b>
—	—	—	—	—	—	—
—	—	—	—	9	2	(39)
<b>59</b>	<b>—</b>	<b>48</b>	<b>—</b>	<b>800</b>	<b>2,599</b>	<b>36,262</b>
<b>\$ 183</b>	<b>\$ 28</b>	<b>\$ 37</b>	<b>\$ 417</b>	<b>\$ 364</b>	<b>\$ 3,046</b>	<b>\$ 13,169</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 972</b>	<b>\$ 23,162</b>	<b>\$ 597</b>
<b>ADDITIONS</b>			
Revenues .....	864	46,189	11,520
Transfers from Other Funds .....	—	11,234	6,915
Prior Year Revenue Adjustments .....	—	—	40
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>864</b>	<b>57,423</b>	<b>18,475</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	850	46,933	2,560
Local Assistance .....	—	—	16,183
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>850</b>	<b>46,933</b>	<b>18,743</b>
Transfers to Other Funds .....	—	11,000	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(941)	(152)
<b>Total Deductions .....</b>	<b>850</b>	<b>56,992</b>	<b>18,591</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 986</b>	<b>\$ 23,593</b>	<b>\$ 481</b>

Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)	Delta Flood Protection Fund (0176)	Department of Agriculture Fund (Continued on next page) Agricultural Pest Control Research Account (0112)
\$ 66	\$ 1,631	\$ 2,869	\$ —	\$ —	\$ (176)	\$ 78
142	900	4,163	875	—	3	2
—	—	—	—	158	—	—
(4)	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>138</b>	<b>900</b>	<b>4,163</b>	<b>875</b>	<b>158</b>	<b>3</b>	<b>2</b>
84	655	3,268	(42)	158	—	—
—	—	—	—	—	(230)	—
—	—	—	—	—	—	—
<b>84</b>	<b>655</b>	<b>3,268</b>	<b>(42)</b>	<b>158</b>	<b>(230)</b>	<b>—</b>
—	100	2,700	—	—	—	—
—	—	(4)	—	—	—	—
<b>84</b>	<b>755</b>	<b>5,964</b>	<b>(42)</b>	<b>158</b>	<b>(230)</b>	<b>—</b>
<b>\$ 120</b>	<b>\$ 1,776</b>	<b>\$ 1,068</b>	<b>\$ 917</b>	<b>\$ —</b>	<b>\$ 57</b>	<b>\$ 80</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Department of Agriculture Fund (Continued from previous page) California		Department of Justice
	Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	Child Abuse Fund (0566)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 185</b>	<b>\$ 46,463</b>	<b>\$ 468</b>
<b>ADDITIONS</b>			
Revenues .....	97	57,780	499
Transfers from Other Funds .....	—	38,631	—
Prior Year Revenue Adjustments .....	—	(689)	—
Other Additions .....	—	405	—
<b>Total Additions .....</b>	<b>97</b>	<b>96,127</b>	<b>499</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	59	74,358	350
Local Assistance .....	—	20,296	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>59</b>	<b>94,654</b>	<b>350</b>
Transfers to Other Funds .....	—	15,060	—
Adjustments to Prior Year Appropriation Expenditures .....	—	101	—
<b>Total Deductions .....</b>	<b>59</b>	<b>109,815</b>	<b>350</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 223</b>	<b>\$ 32,775</b>	<b>\$ 617</b>

Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund		Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)	Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)
	Department of Pesticide Regulation Fund (0106)	Food Safety Account (0224)				
\$ 777	\$ 9,481	\$ 844	\$ 1,410	\$ 178	\$ 11	\$ 194
17	36,896	14	2,740	212	—	158
13	—	—	—	—	—	—
—	(4)	—	(681)	—	—	—
—	—	—	—	—	—	—
<b>30</b>	<b>36,892</b>	<b>14</b>	<b>2,059</b>	<b>212</b>	<b>—</b>	<b>158</b>
—	25,780	817	260	224	—	180
540	11,540	—	1,868	—	—	—
—	—	—	—	—	—	—
<b>540</b>	<b>37,320</b>	<b>817</b>	<b>2,128</b>	<b>224</b>	<b>—</b>	<b>180</b>
—	—	—	—	—	—	—
(1)	(543)	(27)	247	—	—	(1)
<b>539</b>	<b>36,777</b>	<b>790</b>	<b>2,375</b>	<b>224</b>	<b>—</b>	<b>179</b>
<b>\$ 268</b>	<b>\$ 9,596</b>	<b>\$ 68</b>	<b>\$ 1,094</b>	<b>\$ 166</b>	<b>\$ 11</b>	<b>\$ 173</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 3,267</b>	<b>\$ 1,384</b>	<b>\$ 3,745</b>
<b>ADDITIONS</b>			
Revenues .....	934	1,378	1
Transfers from Other Funds .....	—	—	5,000
Prior Year Revenue Adjustments .....	75	(1)	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,009</b>	<b>1,377</b>	<b>5,001</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,079	1,004	200
Local Assistance .....	899	—	(4,224)
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,978</b>	<b>1,004</b>	<b>(4,024)</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	5	(7)	3,711
<b>Total Deductions .....</b>	<b>1,983</b>	<b>997</b>	<b>(313)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 2,293</b>	<b>\$ 1,764</b>	<b>\$ 9,059</b>

Driver Training Penalty Assessment Fund (0178)	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Emergency Investigations Account, Natural Disaster Assistance Fund (0257)	Earthquake Risk Reduction Fund of 1996 (0308)	Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)
\$ 724	\$ 1,395	\$ 962	\$ 100	\$ —	\$ —	\$ 54
37,574	1,118	2,092	—	—	(1)	360
—	—	—	—	—	—	—
131	261	(5)	—	—	—	—
—	—	—	—	—	—	—
<b>37,705</b>	<b>1,379</b>	<b>2,087</b>	<b>—</b>	<b>—</b>	<b>(1)</b>	<b>360</b>
1,015	1,475	496	—	363	—	(368)
—	—	—	—	—	1,749	—
—	—	—	—	—	—	—
<b>1,015</b>	<b>1,475</b>	<b>496</b>	<b>—</b>	<b>363</b>	<b>1,749</b>	<b>(368)</b>
36,598	—	—	—	—	—	—
(13)	(27)	(5)	—	(363)	(1,802)	(75)
<b>37,600</b>	<b>1,448</b>	<b>491</b>	<b>—</b>	<b>—</b>	<b>(53)</b>	<b>(443)</b>
<b>\$ 829</b>	<b>\$ 1,326</b>	<b>\$ 2,558</b>	<b>\$ 100</b>	<b>\$ —</b>	<b>\$ 52</b>	<b>\$ 857</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,460</b>	<b>\$ 392</b>	<b>\$ 284</b>
<b>ADDITIONS</b>			
Revenues .....	1,812	12	961
Transfers from Other Funds .....	—	358	—
Prior Year Revenue Adjustments .....	—	—	(2)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,812</b>	<b>370</b>	<b>959</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	1,688	6	937
Local Assistance .....	—	311	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>1,688</b>	<b>317</b>	<b>937</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(80)	—	(5)
<b>Total Deductions .....</b>	<b>1,608</b>	<b>317</b>	<b>932</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 1,664</b>	<b>\$ 445</b>	<b>\$ 311</b>

Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund			Energy Resources Surcharge Fund (0186)
			Energy Account (0189)	Energy and Resources Fund (0188)	Resources Account (0190)	
\$ 373	\$ 1,000	\$ 35,403	\$ 17	\$ 307	\$ 314	\$ 30,605
270	12,126	87,630	—	694	—	46,087
—	—	—	—	332	—	—
—	—	(2,736)	—	112	—	473
—	—	—	—	—	—	—
<b>270</b>	<b>12,126</b>	<b>84,894</b>	<b>—</b>	<b>1,138</b>	<b>—</b>	<b>46,560</b>
270	1	19,761	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>270</b>	<b>1</b>	<b>19,761</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
—	13,126	64,649	17	601	314	66,529
(2)	(1)	(137)	—	—	—	—
<b>268</b>	<b>13,126</b>	<b>84,273</b>	<b>17</b>	<b>601</b>	<b>314</b>	<b>66,529</b>
<b>\$ 375</b>	<b>\$ —</b>	<b>\$ 36,024</b>	<b>\$ —</b>	<b>\$ 844</b>	<b>\$ —</b>	<b>\$ 10,636</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Environmental Enhancement and Mitigation Demonstration Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 33,150</b>	<b>\$ 1,170</b>	<b>\$ (610)</b>
<b>ADDITIONS</b>			
Revenues .....	573	149	3,270
Transfers from Other Funds .....	10,000	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>10,573</b>	<b>149</b>	<b>3,270</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	89	4	2,630
Local Assistance .....	11,959	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>12,048</b>	<b>4</b>	<b>2,630</b>
Transfers to Other Funds .....	10,185	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,235)	—	(123)
<b>Total Deductions .....</b>	<b>20,998</b>	<b>4</b>	<b>2,507</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 22,725</b>	<b>\$ 1,315</b>	<b>\$ 153</b>

Environmental Protection Trust Fund (0225)	Environmental Water Fund (0244)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund		Family Law Trust Fund (0587)	Film California First Fund (3005)
			Fair and Exposition Fund (0191)	Satellite Wagering Account (0192)		
\$ 949	\$ 8,484	\$ 2,063	\$ 97	\$ 57	\$ 6,414	\$ 2,807
1,093	195	3,178	27,297	12,660	1,886	2
—	—	—	—	—	—	—
36	—	(24)	—	—	(17)	—
—	—	—	—	—	—	—
<b>1,129</b>	<b>195</b>	<b>3,154</b>	<b>27,297</b>	<b>12,660</b>	<b>1,869</b>	<b>2</b>
98	—	2,849	11,169	374	2,053	—
—	—	—	15,283	12,312	—	—
—	—	1,352	—	—	—	—
<b>98</b>	<b>—</b>	<b>4,201</b>	<b>26,452</b>	<b>12,686</b>	<b>2,053</b>	<b>—</b>
—	—	—	246	—	—	2,000
(13)	—	(327)	(27)	—	—	(299)
<b>85</b>	<b>—</b>	<b>3,874</b>	<b>26,671</b>	<b>12,686</b>	<b>2,053</b>	<b>1,701</b>
<b>\$ 1,993</b>	<b>\$ 8,679</b>	<b>\$ 1,343</b>	<b>\$ 723</b>	<b>\$ 31</b>	<b>\$ 6,230</b>	<b>\$ 1,108</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Financial Institutions Fund (0298)	Fire Safety Subaccount (3012)	California Waterfowl Habitat Preservation Account (0211)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 8,807</b>	<b>\$ 2,634</b>	<b>\$ 3,213</b>
<b>ADDITIONS</b>			
Revenues .....	13,803	39	72
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	22	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>13,825</b>	<b>39</b>	<b>72</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	15,826	587	57
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>15,826</b>	<b>587</b>	<b>57</b>
Transfers to Other Funds .....	2,000	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(53)	—	(12)
<b>Total Deductions .....</b>	<b>17,773</b>	<b>587</b>	<b>45</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 4,859</b>	<b>\$ 2,086</b>	<b>\$ 3,240</b>

Fish and Game Preservation Fund					Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Control Fund (0567)
Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)		
\$ 21,358	\$ 9,451	\$ 2,639	\$ 133	\$ 1,497	\$ 1,882	\$ 3,180
77,286	2,566	605	52	3,817	—	4,725
717	—	—	—	—	—	—
920	(190)	—	3	(2)	—	7
—	—	—	—	—	—	—
<b>78,923</b>	<b>2,376</b>	<b>605</b>	<b>55</b>	<b>3,815</b>	<b>—</b>	<b>4,732</b>
91,472	3,654	—	—	4,511	(1,309)	6,458
—	2	—	—	—	—	—
967	—	—	—	—	—	—
<b>92,439</b>	<b>3,656</b>	<b>—</b>	<b>—</b>	<b>4,511</b>	<b>(1,309)</b>	<b>6,458</b>
—	—	—	45	—	—	—
(3,616)	(33)	—	—	(24)	(33)	76
<b>88,823</b>	<b>3,623</b>	<b>—</b>	<b>45</b>	<b>4,487</b>	<b>(1,342)</b>	<b>6,534</b>
<b>\$ 11,458</b>	<b>\$ 8,204</b>	<b>\$ 3,244</b>	<b>\$ 143</b>	<b>\$ 825</b>	<b>\$ 3,224</b>	<b>\$ 1,378</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ (1,619)</b>	<b>\$ 97,018</b>	<b>\$ 17,347</b>
<b>ADDITIONS</b>			
Revenues .....	2,650	176,854	63,936
Transfers from Other Funds .....	—	—	5,000
Prior Year Revenue Adjustments .....	18	52,734	7,882
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>2,668</b>	<b>229,588</b>	<b>76,818</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2,358	252,709	78,465
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2,358</b>	<b>252,709</b>	<b>78,465</b>
Transfers to Other Funds .....	(416)	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(90)	—	(345)
<b>Total Deductions .....</b>	<b>1,852</b>	<b>252,709</b>	<b>78,120</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ (803)</b>	<b>\$ 73,897</b>	<b>\$ 16,045</b>

Geology and Geophysics Fund (0205)	Golden Bear State Pharmacy Assistance Program Rebate Fund (3029)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
\$ 468	\$ 1,000	\$ 117	\$ 52,580	\$ 123	\$ —	\$ 4,190
757	—	138	—	141	—	17,041
—	—	—	156	—	511	—
1	—	—	—	—	—	759
—	—	—	—	—	—	—
<b>758</b>	<b>—</b>	<b>138</b>	<b>156</b>	<b>141</b>	<b>511</b>	<b>17,800</b>
742	—	115	288	22	—	12,925
—	359	—	1,733	—	—	431
—	—	—	3,692	—	—	—
<b>742</b>	<b>359</b>	<b>115</b>	<b>5,713</b>	<b>22</b>	<b>—</b>	<b>13,356</b>
—	—	—	—	—	514	4,200
(83)	—	(1)	(421)	—	—	95
<b>659</b>	<b>359</b>	<b>114</b>	<b>5,292</b>	<b>22</b>	<b>514</b>	<b>17,651</b>
<b>\$ 567</b>	<b>\$ 641</b>	<b>\$ 141</b>	<b>\$ 47,444</b>	<b>\$ 242</b>	<b>\$ (3)</b>	<b>\$ 4,339</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 795</b>	<b>\$ 2,654</b>	<b>\$ 3,410</b>
<b>ADDITIONS</b>			
Revenues .....	575	22,899	1,065
Transfers from Other Funds .....	—	1,190	—
Prior Year Revenue Adjustments .....	—	48	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>575</b>	<b>24,137</b>	<b>1,065</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	476	13,810	6
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>476</b>	<b>13,810</b>	<b>6</b>
Transfers to Other Funds .....	—	5,040	—
Adjustments to Prior Year Appropriation Expenditures .....	(31)	(317)	—
<b>Total Deductions .....</b>	<b>445</b>	<b>18,533</b>	<b>6</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 925</b>	<b>\$ 8,258</b>	<b>\$ 4,469</b>

Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Medicine Fund (0079)	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)
\$ 4,987	\$ 237	\$ 642	\$ 4,538	\$ 1	\$ (827)	\$ 39,787
58,800	98,756	90	1,158	97	108	156,166
—	—	—	—	—	—	11
(166)	—	—	—	1	—	(31)
—	—	—	—	—	—	—
<b>58,634</b>	<b>98,756</b>	<b>90</b>	<b>1,158</b>	<b>98</b>	<b>108</b>	<b>156,146</b>
20,788	11,649	340	1,686	55	667	129,009
—	—	—	—	—	—	34,314
—	—	—	—	—	—	—
<b>20,788</b>	<b>11,649</b>	<b>340</b>	<b>1,686</b>	<b>55</b>	<b>667</b>	<b>163,323</b>
—	18,979	—	—	—	816	10,011
(1,206)	(235)	—	(2)	(1)	(510)	(2,109)
<b>19,582</b>	<b>30,393</b>	<b>340</b>	<b>1,684</b>	<b>54</b>	<b>973</b>	<b>171,225</b>
<b>\$ 44,039</b>	<b>\$ 68,600</b>	<b>\$ 392</b>	<b>\$ 4,012</b>	<b>\$ 45</b>	<b>\$ (1,692)</b>	<b>\$ 24,708</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

## Year Ended June 30, 2003

(Amounts in thousands)

	Integrated Waste Management Account, Integrated Waste Management Fund		
	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)	Job Creation Investment Fund (0393)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 23,686</b>	<b>\$ 14,709</b>	<b>\$ 300</b>
<b>ADDITIONS</b>			
Revenues .....	55,295	1,750	6
Transfers from Other Funds .....	—	2,000	—
Prior Year Revenue Adjustments .....	216	—	—
Other Additions .....	192	5,406	—
<b>Total Additions .....</b>	<b>55,703</b>	<b>9,156</b>	<b>6</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	40,298	4,393	3
Local Assistance .....	6,074	8,597	9
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>46,372</b>	<b>12,990</b>	<b>12</b>
Transfers to Other Funds .....	7,000	—	290
Adjustments to Prior Year Appropriation Expenditures .....	(942)	(222)	—
<b>Total Deductions .....</b>	<b>52,430</b>	<b>12,768</b>	<b>302</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 26,959</b>	<b>\$ 11,097</b>	<b>\$ 4</b>

							Local Revenue Fund (Continued on next page)
Jobs-Housing Balance Improvement Account (3006)	Judicial Administration Efficiency and Modernization Fund (0556)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	
\$ 212	\$ 34,416	\$ 1,888	\$ (30)	\$ 129	\$ 601	\$ 6,102	
1	991	924	18	358	864	513,532	
—	—	—	—	—	—	2,297,177	
—	(1,082)	—	—	—	—	4,980	
—	—	—	—	—	—	—	
<b>1</b>	<b>(91)</b>	<b>924</b>	<b>18</b>	<b>358</b>	<b>864</b>	<b>2,815,689</b>	
1	—	144	—	298	64	424	
—	5,089	—	—	—	750	(910,677)	
—	—	480	—	—	—	—	
<b>1</b>	<b>5,089</b>	<b>624</b>	<b>—</b>	<b>298</b>	<b>814</b>	<b>(910,253)</b>	
—	—	—	(35)	—	—	3,719,420	
—	437	—	—	(11)	1	—	
<b>1</b>	<b>5,526</b>	<b>624</b>	<b>(35)</b>	<b>287</b>	<b>815</b>	<b>2,809,167</b>	
<b>\$ 212</b>	<b>\$ 28,799</b>	<b>\$ 2,188</b>	<b>\$ 23</b>	<b>\$ 200</b>	<b>\$ 650</b>	<b>\$ 12,624</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Sales Tax Account		
	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	\$ —	\$ —	\$ —
<b>ADDITIONS</b>			
Revenues .....	—	(1)	2,347
Transfers from Other Funds .....	410,348	835,112	2,272,381
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>410,348</b>	<b>835,111</b>	<b>2,274,728</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	—
Local Assistance .....	410,348	835,111	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>410,348</b>	<b>835,111</b>	<b>—</b>
Transfers to Other Funds .....	—	—	2,274,728
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>410,348</b>	<b>835,111</b>	<b>2,274,728</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

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

Local Revenue Fund  
(Continued from previous page)

Sales Tax Growth Account						
Social Services Subaccount (0352)	Caseload Subaccount (0354)	Community Health Equity Subaccount * (0356)	County Medical Services Subaccount (0359)	General Growth Subaccount * (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	23	—	32	22,626
984,599	44,702	—	7,591	—	44,670	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>984,599</b>	<b>44,702</b>	<b>—</b>	<b>7,614</b>	<b>—</b>	<b>44,702</b>	<b>22,626</b>
—	—	—	—	—	—	—
984,599	44,702	—	7,614	—	—	22,626
—	—	—	—	—	—	—
<b>984,599</b>	<b>44,702</b>	<b>—</b>	<b>7,614</b>	<b>—</b>	<b>—</b>	<b>22,626</b>
—	—	—	—	—	44,702	—
—	—	—	—	—	—	—
<b>984,599</b>	<b>44,702</b>	<b>—</b>	<b>7,614</b>	<b>—</b>	<b>44,702</b>	<b>22,626</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**  
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)		
	Vehicle License Fee Account (0332)	Vehicle License Fee Growth Account (0334)	Long-Term Management Strategy Completion Fund (0273)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002</b> .....	\$ —	\$ —	\$ —
<b>ADDITIONS</b>			
Revenues .....	1,801	734	—
Transfers from Other Funds .....	1,447,039	56,859	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions</b> .....	<b>1,448,840</b>	<b>57,593</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	—	—
Local Assistance .....	1,391,981	50,002	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures</b> .....	<b>1,391,981</b>	<b>50,002</b>	<b>—</b>
Transfers to Other Funds .....	56,859	7,591	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions</b> .....	<b>1,448,840</b>	<b>57,593</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003</b> .....	\$ —	\$ —	\$ —

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

Loss Control Certification Fund (0284)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)	Managed Care Fund (0933)	Marine Life and Marine Reserve Management Account (0647)	Medical Waste Management Fund (0074)	Missing Children Reward Fund (0113)
\$ 2,219	\$ 426	\$ 923	\$ 5,387	\$ 436	\$ 1,292	\$ 20
74	9	1,346	34,769	(1)	911	—
—	—	40,000	503	—	—	—
27	—	—	1,551	—	1	—
—	—	—	—	—	—	—
<b>101</b>	<b>9</b>	<b>41,346</b>	<b>36,823</b>	<b>(1)</b>	<b>912</b>	<b>—</b>
348	—	893	30,797	538	1,006	—
—	—	25,964	—	—	—	—
—	—	—	—	—	—	—
<b>348</b>	<b>—</b>	<b>26,857</b>	<b>30,797</b>	<b>538</b>	<b>1,006</b>	<b>—</b>
1,903	—	—	1,500	—	—	—
2	—	(13)	(345)	(102)	(5)	—
<b>2,253</b>	<b>—</b>	<b>26,844</b>	<b>31,952</b>	<b>436</b>	<b>1,001</b>	<b>—</b>
<b>\$ 67</b>	<b>\$ 435</b>	<b>\$ 15,425</b>	<b>\$ 10,258</b>	<b>\$ (1)</b>	<b>\$ 1,203</b>	<b>\$ 20</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund ** (0648)	Mobilehome Park Revolving Fund (0245)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,850</b>	<b>\$ 85</b>	<b>\$ 683</b>
<b>ADDITIONS</b>			
Revenues .....	3,034	15,635	3,912
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	747	(29)	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>3,781</b>	<b>15,606</b>	<b>3,912</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	2,831	15,539	4,491
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>2,831</b>	<b>15,539</b>	<b>4,491</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	(151)	(34)
<b>Total Deductions .....</b>	<b>2,831</b>	<b>15,388</b>	<b>4,457</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 2,800</b>	<b>\$ 303</b>	<b>\$ 138</b>

\*\* Reclassified by the Department of Finance to a Governmental Cost Fund based on its revenue sources.

Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources Infrastructure Fund (0383)	Northern California Veterans Cemetery Master Development Fund (0180)	Nursing Home Administrators' State License Examining Board Fund (0260)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (Continued on next page) Conservation and Enforcement Services Account (0265)
\$ 273	\$ 2,316	\$ 50	\$ 544	\$ 374	\$ —	\$ —
1,134	5,000	—	386	1,236	1,662	213
—	—	—	—	—	2	19,870
(29)	—	—	6	—	—	—
—	—	—	—	—	—	—
<b>1,105</b>	<b>5,000</b>	<b>—</b>	<b>392</b>	<b>1,236</b>	<b>1,664</b>	<b>20,083</b>
1,365	—	50	327	425	—	—
—	7,627	—	—	—	1,664	—
—	—	—	—	—	—	—
<b>1,365</b>	<b>7,627</b>	<b>50</b>	<b>327</b>	<b>425</b>	<b>1,664</b>	<b>—</b>
—	156	—	—	459	—	20,083
(41)	—	—	30	(1)	—	—
<b>1,324</b>	<b>7,783</b>	<b>50</b>	<b>357</b>	<b>883</b>	<b>1,664</b>	<b>20,083</b>
<b>\$ 54</b>	<b>\$ (467)</b>	<b>\$ —</b>	<b>\$ 579</b>	<b>\$ 727</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Off-Highway Vehicle Trust Fund (Continued from previous page)		
	Off-Highway Vehicle Trust Fund (0263)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 97,439</b>	<b>\$ 11,275</b>	<b>\$ 56,643</b>
<b>ADDITIONS</b>			
Revenues .....	7,455	22,641	4,401
Transfers from Other Funds .....	41,710	—	—
Prior Year Revenue Adjustments .....	154	(251)	(492)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>49,319</b>	<b>22,390</b>	<b>3,909</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	20,557	24,330	4,202
Local Assistance .....	17,558	1,003	—
Capital Outlay .....	1,349	23	—
<b>Total Appropriation Expenditures .....</b>	<b>39,464</b>	<b>25,356</b>	<b>4,202</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(380)	759	(1)
<b>Total Deductions .....</b>	<b>39,084</b>	<b>26,115</b>	<b>4,201</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 107,674</b>	<b>\$ 7,550</b>	<b>\$ 56,351</b>

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

Operating Funds of the Assembly and Senate* (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)
\$ —	\$ 2,691	\$ 53	\$ 4,781	\$ 15,823	\$ 2,604	\$ 15
—	1,012	1	785	35,587	4,898	734
—	—	—	—	18,706	75,764	—
—	—	—	—	186	—	(3)
—	—	—	—	—	—	—
—	<b>1,012</b>	<b>1</b>	<b>785</b>	<b>54,479</b>	<b>80,662</b>	<b>731</b>
—	671	—	972	34,869	850	767
—	—	—	—	23,218	81,035	—
—	—	—	—	—	—	—
—	<b>671</b>	<b>—</b>	<b>972</b>	<b>58,087</b>	<b>81,885</b>	<b>767</b>
—	2,600	—	—	—	—	—
—	(31)	—	51	(5,165)	(14)	(157)
—	<b>3,240</b>	<b>—</b>	<b>1,023</b>	<b>52,922</b>	<b>81,871</b>	<b>610</b>
\$ —	\$ 463	\$ 54	\$ 4,543	\$ 17,380	\$ 1,395	\$ 136

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 11,166</b>	<b>\$ 1,869</b>	<b>\$ 1,590</b>
<b>ADDITIONS</b>			
Revenues .....	6,049	1,716	793
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	1	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>6,050</b>	<b>1,716</b>	<b>793</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	6,678	2,175	891
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>6,678</b>	<b>2,175</b>	<b>891</b>
Transfers to Other Funds .....	6,000	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(115)	(107)	1
<b>Total Deductions .....</b>	<b>12,563</b>	<b>2,068</b>	<b>892</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 4,653</b>	<b>\$ 1,517</b>	<b>\$ 1,491</b>

Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Investigator Fund (0769)	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers and Land Surveyors Fund (0770)	Professional Forester Registration Fund (0300)
\$ 6,361	\$ 211	\$ 1,055	\$ 1,339	\$ 2,675	\$ 3,241	\$ 549
3,965	2,914	714	5,075	6,942	5,695	166
60	—	—	—	—	—	—
(42)	(84)	1	—	—	—	—
—	—	—	—	—	—	—
<u>3,983</u>	<u>2,830</u>	<u>715</u>	<u>5,075</u>	<u>6,942</u>	<u>5,695</u>	<u>166</u>
3,086	2,588	608	5,558	5,397	6,414	183
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,086</u>	<u>2,588</u>	<u>608</u>	<u>5,558</u>	<u>5,397</u>	<u>6,414</u>	<u>183</u>
—	—	—	—	—	—	—
—	21	(8)	2	(2)	(64)	5
<u>3,086</u>	<u>2,609</u>	<u>600</u>	<u>5,560</u>	<u>5,395</u>	<u>6,350</u>	<u>188</u>
<u>\$ 7,258</u>	<u>\$ 432</u>	<u>\$ 1,170</u>	<u>\$ 854</u>	<u>\$ 4,222</u>	<u>\$ 2,586</u>	<u>\$ 527</u>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development, and Demonstration Fund (0381)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 5,637</b>	<b>\$ 3,198</b>	<b>\$ 185,637</b>
<b>ADDITIONS</b>			
Revenues .....	3,214	—	81,635
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	(14,100)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>3,214</b>	<b>—</b>	<b>67,535</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	3,236	—	52,350
Local Assistance .....	—	2,260	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>3,236</b>	<b>2,260</b>	<b>52,350</b>
Transfers to Other Funds .....	5,000	—	3,794
Adjustments to Prior Year Appropriation Expenditures .....	(343)	(15)	(528)
<b>Total Deductions .....</b>	<b>7,893</b>	<b>2,245</b>	<b>55,616</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 958</b>	<b>\$ 953</b>	<b>\$ 197,556</b>

Public School Planning, Design and Construction Review Revolving Fund (0328)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund		Real Estate Commissioner's Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)
		Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)			
<b>\$ 33,826</b>	<b>\$ 10,801</b>	<b>\$ 11</b>	<b>\$ 21</b>	<b>\$ 17,809</b>	<b>\$ 648</b>	<b>\$ 1,536</b>
32,797	12,406	—	—	37,985	151	738
—	—	—	—	—	—	—
1,337	(4)	—	—	—	(1)	(18)
—	—	—	—	—	—	10
<b>34,134</b>	<b>12,402</b>	<b>—</b>	<b>—</b>	<b>37,985</b>	<b>150</b>	<b>730</b>
25,237	17,802	—	—	29,478	135	827
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>25,237</b>	<b>17,802</b>	<b>—</b>	<b>—</b>	<b>29,478</b>	<b>135</b>	<b>827</b>
35,000	—	—	—	10,900	—	—
—	(1,170)	—	—	(2,755)	(6)	(12)
<b>60,237</b>	<b>16,632</b>	<b>—</b>	<b>—</b>	<b>37,623</b>	<b>129</b>	<b>815</b>
<b>\$ 7,723</b>	<b>\$ 6,571</b>	<b>\$ 11</b>	<b>\$ 21</b>	<b>\$ 18,171</b>	<b>\$ 669</b>	<b>\$ 1,451</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

## Year Ended June 30, 2003

(Amounts in thousands)

	The Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 31</b>	<b>\$ 1,468</b>	<b>\$ 369,629</b>
<b>ADDITIONS</b>			
Revenues .....	5	2,726	179,245
Transfers from Other Funds .....	—	—	9,065
Prior Year Revenue Adjustments .....	—	(12)	(38,250)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>5</b>	<b>2,714</b>	<b>150,060</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	1,995	72,779
Local Assistance .....	—	—	3,597
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>1,995</b>	<b>76,376</b>
Transfers to Other Funds .....	—	—	170,508
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(72)
<b>Total Deductions .....</b>	<b>—</b>	<b>1,995</b>	<b>246,812</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 36</b>	<b>\$ 2,187</b>	<b>\$ 272,877</b>

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

Residential/ Care Facilities for Persons with Chronic Life Threatening Illness Fund (0411)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Rice Straw Demonstration Project Fund * (0489)	Rigid Container Account * (3024)	Rural Development Fund (0218)
\$ 100	\$ 338	\$ 1,431	\$ 48,317	\$ —	\$ —	\$ 37
8	49	1,890	105,205	—	—	—
—	—	—	—	—	—	—
—	—	2	(256)	—	—	—
—	—	—	—	—	—	—
<b>8</b>	<b>49</b>	<b>1,892</b>	<b>104,949</b>	<b>—</b>	<b>—</b>	<b>—</b>
—	—	2,153	111,777	—	—	(16)
—	—	—	3,944	—	—	—
—	—	—	—	—	—	—
—	—	<b>2,153</b>	<b>115,721</b>	<b>—</b>	<b>—</b>	<b>(16)</b>
—	—	—	—	—	—	—
—	—	(156)	(2,436)	—	—	—
—	—	<b>1,997</b>	<b>113,285</b>	<b>—</b>	<b>—</b>	<b>(16)</b>
<b>\$ 108</b>	<b>\$ 387</b>	<b>\$ 1,326</b>	<b>\$ 39,981</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 53</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Rural Economic Development Fund (0123)	Safe Drinking Water Account (0306)	Sale of Tobacco to Minors Control Account (0066)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,517</b>	<b>\$ 2,515</b>	<b>\$ 346</b>
<b>ADDITIONS</b>			
Revenues .....	115	8,859	196
Transfers from Other Funds .....	—	—	2,000
Prior Year Revenue Adjustments .....	—	1,782	—
Other Additions .....	205	—	—
<b>Total Additions .....</b>	<b>320</b>	<b>10,641</b>	<b>2,196</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	8	7,734	2,204
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>8</b>	<b>7,734</b>	<b>2,204</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	20
<b>Total Deductions .....</b>	<b>8</b>	<b>7,734</b>	<b>2,224</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 1,829</b>	<b>\$ 5,422</b>	<b>\$ 318</b>

Salmon and Steelhead Trout Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)	San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Building Safety Fund (0345)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)
\$ 11,386	\$ 7	\$ 3	\$ 345	\$ —	\$ 14,303	\$ 43,001
—	—	—	1	—	251	4,131
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1	—	—
—	—	—	1	1	251	4,131
6,669	—	—	—	—	—	—
—	—	—	—	—	3,206	—
—	—	—	83	—	—	35
<b>6,669</b>	<b>—</b>	<b>—</b>	<b>83</b>	<b>—</b>	<b>3,206</b>	<b>35</b>
4,975	—	—	—	1	5,406	—
(1,201)	—	—	—	—	—	—
<b>10,443</b>	<b>—</b>	<b>—</b>	<b>83</b>	<b>1</b>	<b>8,612</b>	<b>35</b>
<b>\$ 943</b>	<b>\$ 7</b>	<b>\$ 3</b>	<b>\$ 263</b>	<b>\$ —</b>	<b>\$ 5,942</b>	<b>\$ 47,097</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Secretary of State's Business Fees Fund (0228)	Seismic Hazards Identification Fund (0338)	Self-Insurance Plans Fund (0396)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,007</b>	<b>\$ 1,612</b>	<b>\$ 2,662</b>
<b>ADDITIONS</b>			
Revenues .....	35,524	1,939	2,574
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(448)	—	(274)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>35,076</b>	<b>1,939</b>	<b>2,300</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	31,645	1,785	2,886
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>31,645</b>	<b>1,785</b>	<b>2,886</b>
Transfers to Other Funds .....	5,278	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(839)	29	(26)
<b>Total Deductions .....</b>	<b>36,084</b>	<b>1,814</b>	<b>2,860</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ (1)</b>	<b>\$ 1,737</b>	<b>\$ 2,102</b>

Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Special Reserve Fund for Vehicle License Fee Tax Relief (3011)	Speech- Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)
\$ —	\$ 120	\$ 1,646	\$ 14,068	\$ 6,005	\$ 216	\$ 2,178
18	255	1,313	891	4,094	606	1
—	—	—	5,000	—	—	—
—	—	—	24	(759)	—	—
—	—	—	910	—	—	—
<b>18</b>	<b>255</b>	<b>1,313</b>	<b>6,825</b>	<b>3,335</b>	<b>606</b>	<b>1</b>
14	54	1,095	5,765	—	454	(262)
—	—	221	—	—	—	—
—	—	—	—	—	—	—
<b>14</b>	<b>54</b>	<b>1,316</b>	<b>5,765</b>	<b>—</b>	<b>454</b>	<b>(262)</b>
—	328	1,100	—	47,829	—	—
(599)	—	10	(1)	(38,489)	(8)	—
<b>(585)</b>	<b>382</b>	<b>2,426</b>	<b>5,764</b>	<b>9,340</b>	<b>446</b>	<b>(262)</b>
<b>\$ 603</b>	<b>\$ (7)</b>	<b>\$ 533</b>	<b>\$ 15,129</b>	<b>\$ —</b>	<b>\$ 376</b>	<b>\$ 2,441</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Corporations Fund (0067)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 12,708</b>	<b>\$ 4,551</b>	<b>\$ 35,356</b>
<b>ADDITIONS</b>			
Revenues .....	10,756	2,267	34,089
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	1	—	(36)
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>10,757</b>	<b>2,267</b>	<b>34,053</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	10,245	1,888	25,190
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>10,245</b>	<b>1,888</b>	<b>25,190</b>
Transfers to Other Funds .....	9,000	—	29,000
Adjustments to Prior Year Appropriation Expenditures .....	(94)	(39)	—
<b>Total Deductions .....</b>	<b>19,151</b>	<b>1,849</b>	<b>54,190</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 4,314</b>	<b>\$ 4,969</b>	<b>\$ 15,219</b>

State Court Facilities Construction Fund (3037)	State Dental Auxiliary Fund (0380)	State Dentistry Fund (0741)	State Employee Scholarship Fund (0077)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)	State HICAP Fund (0289)
\$ —	\$ 1,154	\$ 9,233	\$ 356	\$ 276	\$ 2,354	\$ 2,355
19,665	1,360	8,188	—	1,792	1,374	1,439
—	—	—	—	—	—	—
—	—	—	—	91	—	1
—	—	—	—	—	—	—
<b>19,665</b>	<b>1,360</b>	<b>8,188</b>	<b>—</b>	<b>1,883</b>	<b>1,374</b>	<b>1,440</b>
—	1,304	6,567	10	1,794	1,211	140
—	—	—	—	—	—	1,480
—	—	—	—	—	—	—
<b>—</b>	<b>1,304</b>	<b>6,567</b>	<b>10</b>	<b>1,794</b>	<b>1,211</b>	<b>1,620</b>
—	—	5,000	—	—	—	—
—	(6)	(129)	—	(107)	(11)	(34)
<b>—</b>	<b>1,298</b>	<b>11,438</b>	<b>10</b>	<b>1,687</b>	<b>1,200</b>	<b>1,586</b>
<b>\$ 19,665</b>	<b>\$ 1,216</b>	<b>\$ 5,983</b>	<b>\$ 346</b>	<b>\$ 472</b>	<b>\$ 2,528</b>	<b>\$ 2,209</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	State Mandates Claims Fund (0360)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 835</b>	<b>\$ 971</b>	<b>\$ 51,403</b>
<b>ADDITIONS</b>			
Revenues .....	—	995	51,845
Transfers from Other Funds .....	—	—	30,049
Prior Year Revenue Adjustments .....	—	—	2,877
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>995</b>	<b>84,771</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	—	1,101	75,280
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>—</b>	<b>1,101</b>	<b>75,280</b>
Transfers to Other Funds .....	—	—	19,800
Adjustments to Prior Year Appropriation Expenditures .....	—	(2)	(644)
<b>Total Deductions .....</b>	<b>—</b>	<b>1,099</b>	<b>94,436</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 835</b>	<b>\$ 867</b>	<b>\$ 41,738</b>

State Parks System Deferred Maintenance Account (0646)	State School Building Lease-Purchase Fund			Tidelands Oil Revenue Account (0341)	State School Fund (0342)	Strong-Motion Instrumentation Special Fund (0398)	Structural Pest Control Device Fund (0645)
	Revolving Loan Account (0346)	State School Building Lease-Purchase Fund (0344)					
\$ —	\$ 4,723	\$ 4,337	\$ 684	\$ 4,722	\$ 9,993	\$ 952	
—	(1)	—	—	10,676	4,782	—	
—	—	(56)	—	—	50	—	
—	(216)	—	—	(1,129)	—	—	
—	—	—	—	—	—	—	
—	<b>(217)</b>	<b>(56)</b>	—	<b>9,547</b>	<b>4,832</b>	—	
881	—	51	—	—	3,682	—	
—	(73)	543	—	13,462	—	—	
—	—	—	—	—	—	—	
<b>881</b>	<b>(73)</b>	<b>594</b>	—	<b>13,462</b>	<b>3,682</b>	—	
(1,107)	1,439	—	—	—	—	952	
(277)	—	—	—	—	28	—	
<b>(503)</b>	<b>1,366</b>	<b>594</b>	—	<b>13,462</b>	<b>3,710</b>	<b>952</b>	
<b>\$ 503</b>	<b>\$ 3,140</b>	<b>\$ 3,687</b>	<b>\$ 684</b>	<b>\$ 807</b>	<b>\$ 11,115</b>	<b>\$ —</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 648</b>	<b>\$ 4,026</b>	<b>\$ 675</b>
<b>ADDITIONS</b>			
Revenues .....	266	3,043	106
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>266</b>	<b>3,043</b>	<b>106</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	498	2,881	604
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>498</b>	<b>2,881</b>	<b>604</b>
Transfers to Other Funds .....	—	2,000	—
Adjustments to Prior Year Appropriation Expenditures .....	(123)	(122)	—
<b>Total Deductions .....</b>	<b>375</b>	<b>4,759</b>	<b>604</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 539</b>	<b>\$ 2,310</b>	<b>\$ 177</b>

Substance Abuse Treatment Trust Fund (3019)	Teacher Credentials Fund			Technical Assistance Fund (0270)	Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)
	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)					
\$ 1,331	\$ 3,305	\$ 2,922	\$ 1,240	\$ 83	\$ 319	\$ 78,685	
—	14,475	12,315	3,181	217	277	474,067	
—	—	—	—	—	—	125,000	
—	(79)	3,550	—	—	—	—	
—	—	—	—	—	—	—	
—	<b>14,396</b>	<b>15,865</b>	<b>3,181</b>	<b>217</b>	<b>277</b>	<b>599,067</b>	
2,933 (2,977)	15,158	10,969	2,763	86	190	6,686	
—	—	—	—	—	—	513,850	
<b>(44)</b>	<b>15,158</b>	<b>10,969</b>	<b>2,763</b>	<b>86</b>	<b>190</b>	<b>520,536</b>	
—	—	—	600	—	—	149,298	
(19)	655	1,344	(1)	(1)	(2)	(13,222)	
<b>(63)</b>	<b>15,813</b>	<b>12,313</b>	<b>3,362</b>	<b>85</b>	<b>188</b>	<b>656,612</b>	
<b>\$ 1,394</b>	<b>\$ 1,888</b>	<b>\$ 6,474</b>	<b>\$ 1,059</b>	<b>\$ 215</b>	<b>\$ 408</b>	<b>\$ 21,140</b>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Traffic Congestion Relief Fund * (3007)	Transcript Reimbursement Fund (0410)	Transitional Housing for Foster Youth Fund (3028)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,253,854</b>	<b>\$ 57</b>	<b>\$ 1,509</b>
<b>ADDITIONS</b>			
Revenues .....	90	2	—
Transfers from Other Funds .....	568,900	100	—
Prior Year Revenue Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>568,990</b>	<b>102</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	260	97	—
Local Assistance .....	246,220	—	180
Capital Outlay .....	54,612	—	—
<b>Total Appropriation Expenditures .....</b>	<b>301,092</b>	<b>97</b>	<b>180</b>
Transfers to Other Funds .....	1,470,000	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
<b>Total Deductions .....</b>	<b>1,771,092</b>	<b>97</b>	<b>180</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 51,752</b>	<b>\$ 62</b>	<b>\$ 1,329</b>

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

\*\* Reclassified to a Governmental Cost Fund based on Chapter 805, Statutes of 1997, which authorized the shift of responsibility for court activities from the counties to the State.

Transportation Rate Fund (0412)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund ** (0932)	Underage Pregnancy Prevention Fund (0807)
\$ 488	\$ 9	\$ 3,566	\$ 1,105	\$ 141,470	\$ 91,759	\$ 1
1,771	—	966	801	70,974	869,295	—
—	—	—	—	17,811	—	—
—	—	(995)	—	(144)	(3,212)	—
—	—	—	—	—	—	—
<b>1,771</b>	<b>—</b>	<b>(29)</b>	<b>801</b>	<b>88,641</b>	<b>866,083</b>	<b>—</b>
1,377	(19,719)	125	922	—	(1,072,101)	—
—	19,720	2,496	—	84,592	1,951,662	—
—	—	—	—	—	—	—
<b>1,377</b>	<b>1</b>	<b>2,621</b>	<b>922</b>	<b>84,592</b>	<b>879,561</b>	<b>—</b>
27	—	—	—	43,110	18,747	—
2	—	(304)	—	—	(1,280)	—
<b>1,406</b>	<b>1</b>	<b>2,317</b>	<b>922</b>	<b>127,702</b>	<b>897,028</b>	<b>—</b>
<b>\$ 853</b>	<b>\$ 8</b>	<b>\$ 1,220</b>	<b>\$ 984</b>	<b>\$ 102,409</b>	<b>\$ 60,814</b>	<b>\$ 1</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

## Year Ended June 30, 2003

(Amounts in thousands)

	Underground Storage Tank Cleanup Fund (0439)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 233,756</b>	<b>\$ 160,701</b>	<b>\$ 599</b>
<b>ADDITIONS</b>			
Revenues .....	210,956	193,644	—
Transfers from Other Funds .....	2,704	—	—
Prior Year Revenue Adjustments .....	(258)	9,223	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>213,402</b>	<b>202,867</b>	<b>—</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	250,353	215,690	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	—
<b>Total Appropriation Expenditures .....</b>	<b>250,353</b>	<b>215,690</b>	<b>—</b>
Transfers to Other Funds .....	5,000	—	599
Adjustments to Prior Year Appropriation Expenditures .....	(29,308)	43,600	—
<b>Total Deductions .....</b>	<b>226,045</b>	<b>259,290</b>	<b>599</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 221,113</b>	<b>\$ 104,278</b>	<b>\$ —</b>

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 and Psychiatric Technician Examiners Fund	
					Psychiatric Technicians Account (0780)	Vocational Nurse Examiners Fund (0779)
\$ 119,753	\$ 617	\$ 1,151	\$ 16,102	\$ —	\$ 1,132	\$ 2,323
120,290	499	1,419	12,828	429	1,322	4,501
5,040	—	—	—	—	—	—
40	—	—	1,044	—	—	—
—	—	—	—	—	—	—
<b>125,370</b>	<b>499</b>	<b>1,419</b>	<b>13,872</b>	<b>429</b>	<b>1,322</b>	<b>4,501</b>
105,765	—	1,704	1,433	—	1,022	4,083
—	470	—	22,532	—	—	—
—	—	—	—	—	—	—
<b>105,765</b>	<b>470</b>	<b>1,704</b>	<b>23,965</b>	<b>—</b>	<b>1,022</b>	<b>4,083</b>
105,000	—	—	—	—	—	—
(3,093)	—	(29)	(89)	—	(37)	(10)
<b>207,672</b>	<b>470</b>	<b>1,675</b>	<b>23,876</b>	<b>—</b>	<b>985</b>	<b>4,073</b>
<b>\$ 37,451</b>	<b>\$ 646</b>	<b>\$ 895</b>	<b>\$ 6,098</b>	<b>\$ 429</b>	<b>\$ 1,469</b>	<b>\$ 2,751</b>

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Waste Discharge Permit Fund (0193)	Water Device Certification Special Account (0129)	Inland Wetlands Conservation Fund (0266)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 3,314</b>	<b>\$ 396</b>	<b>\$ 1,716</b>
<b>ADDITIONS</b>			
Revenues .....	34,152	145	59
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	220	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>34,372</b>	<b>145</b>	<b>59</b>
<b>DEDUCTIONS</b>			
Appropriation Expenditures			
State Operations .....	27,621	156	—
Local Assistance .....	—	—	—
Capital Outlay .....	—	—	125
<b>Total Appropriation Expenditures .....</b>	<b>27,621</b>	<b>156</b>	<b>125</b>
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(148)	2	—
<b>Total Deductions .....</b>	<b>27,473</b>	<b>158</b>	<b>125</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 10,213</b>	<b>\$ 383</b>	<b>\$ 1,650</b>

<u>Wildlife Restoration Fund</u>				Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Workplace Health and Safety Revolving Fund (0222)
Wildlife Restoration Fund (0447)	Wine Safety Fund (0116)	Winter Recreation Fund (0449)					
\$ 28,071	\$ 304	\$ 311	\$ 3,474	\$ 502	\$ —	\$ 4,512	
2,345	—	333	27,859	452	1,089	1,923	
—	—	—	—	—	—	—	—
10	—	3	67	120	—	(245)	
—	—	—	—	—	—	—	—
<u>2,355</u>	<u>—</u>	<u>336</u>	<u>27,926</u>	<u>572</u>	<u>1,089</u>	<u>1,678</u>	
696	20	284	21,404	269	—	1,010	
—	—	—	—	—	—	—	—
326	—	—	—	—	—	—	—
<u>1,022</u>	<u>20</u>	<u>284</u>	<u>21,404</u>	<u>269</u>	<u>—</u>	<u>1,010</u>	
27,765	—	—	2,805	—	—	4,655	
(97)	—	(21)	(52)	(9)	—	(21)	
<u>28,690</u>	<u>20</u>	<u>263</u>	<u>24,157</u>	<u>260</u>	<u>—</u>	<u>5,644</u>	
<u>\$ 1,736</u>	<u>\$ 284</u>	<u>\$ 384</u>	<u>\$ 7,243</u>	<u>\$ 814</u>	<u>\$ 1,089</u>	<u>\$ 546</u>	

(Continued)

# Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Youth Pilot Program Fund (0287)	Total
	<u>          </u>	<u>          </u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$       —</b>	<b>\$   5,577,206</b>
<b>ADDITIONS</b>		
Revenues .....	—	6,868,064
Transfers from Other Funds .....	—	10,411,216
Prior Year Revenue Adjustments .....	—	62,226
Other Additions .....	—	<u>7,274</u>
<b>Total Additions .....</b>	<b>—</b>	<b><u>17,348,780</u></b>
<b>DEDUCTIONS</b>		
Appropriation Expenditures		
State Operations .....	—	2,399,235
Local Assistance .....	196	6,836,282
Capital Outlay .....	—	<u>67,998</u>
<b>Total Appropriation Expenditures .....</b>	<b><u>196</u></b>	<b><u>9,303,515</u></b>
Transfers to Other Funds .....	—	10,197,751
Adjustments to Prior Year Appropriation Expenditures .....	<u>(200)</u>	<u>(14,215)</u>
<b>Total Deductions .....</b>	<b><u>(4)</u></b>	<b><u>19,487,051</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$           4</b>	<b>\$   3,438,935</b>

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# **Nongovernmental Cost Funds**

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# **Bond Funds**

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Bond Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund .....	31,453	6,631	—	46,161
Receivables .....	—	—	—	—
Due from Other Funds .....	608	—	—	446
Due from Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	220,811	—	—	48,252
Bonds Authorized and Unissued .....	2,337,360	—	2,595	297,200
<b>Total Assets .....</b>	<b>\$ 2,590,233</b>	<b>\$ 6,632</b>	<b>\$ 2,595</b>	<b>\$ 392,060</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 21,079	\$ —	\$ —	\$ —
Due to Other Funds .....	3,292	21	—	1,465
Due to Other Governments .....	—	—	—	3,200
PMIA Loans Payable .....	40,036	—	—	46,500
<b>Total Liabilities .....</b>	<b>64,407</b>	<b>21</b>	<b>—</b>	<b>51,165</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	175,299	—	—	17
Reserve for Unencumbered				
Balances of Continuing Appropriations .....	1,034,322	13,209	7	390,606
Unreserved-Undesignated .....	1,316,205	(6,598)	2,588	(49,728)
<b>Total Fund Balance (Deficit) .....</b>	<b>2,525,826</b>	<b>6,611</b>	<b>2,595</b>	<b>340,895</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 2,590,233</b>	<b>\$ 6,632</b>	<b>\$ 2,595</b>	<b>\$ 392,060</b>

California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	County Correctional Facility Capital Expenditure Fund of 1986 (0711)
\$ —	\$ (1)	\$ 2	\$ 86,709	\$ 1	\$ 1	\$ —
4,769	4,683	5,553	—	378	405	—
—	—	—	—	—	—	—
—	44	3	12	—	—	—
1,022	19	—	—	590	—	—
—	5,103	—	283,008	—	—	—
2,500	2,000	7,330	409	—	—	—
<b>\$ 8,291</b>	<b>\$ 11,848</b>	<b>\$ 12,888</b>	<b>\$ 370,138</b>	<b>\$ 969</b>	<b>\$ 406</b>	<b>\$ —</b>
\$ —	\$ —	\$ 75	\$ —	\$ —	\$ 57	\$ —
2	100	49	—	590	—	—
—	—	—	—	—	—	—
—	4,597	—	87,387	—	—	—
<b>2</b>	<b>4,697</b>	<b>124</b>	<b>87,387</b>	<b>590</b>	<b>57</b>	<b>—</b>
1,845	5	1,668	455	88	17	—
8,369	7,305	7,896	282,297	293	225	4,123
(1,925)	(159)	3,200	(1)	(2)	107	(4,123)
<b>8,289</b>	<b>7,151</b>	<b>12,764</b>	<b>282,751</b>	<b>379</b>	<b>349</b>	<b>—</b>
<b>\$ 8,291</b>	<b>\$ 11,848</b>	<b>\$ 12,888</b>	<b>\$ 370,138</b>	<b>\$ 969</b>	<b>\$ 406</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund (0710)	Higher Education Capital Outlay Bond Fund of 1988 (0785)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund .....	29,090	1,135	1,924	1
Receivables .....	—	—	—	—
Due from Other Funds .....	211	7	8	—
Due from Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	59,450	—	—	3,444
Bonds Authorized and Unissued .....	—	3,000	—	7,000
<b>Total Assets .....</b>	<b>\$ 88,752</b>	<b>\$ 4,143</b>	<b>\$ 1,933</b>	<b>\$ 10,446</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 234	\$ —
Due to Other Funds .....	154	13	8	20
Due to Other Governments .....	—	—	44	—
PMIA Loans Payable .....	27,178	2,400	—	—
<b>Total Liabilities .....</b>	<b>27,332</b>	<b>2,413</b>	<b>286</b>	<b>20</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	48,103	1,579	1,102	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	58	547	—
Unreserved-Undesignated .....	13,317	93	(2)	10,426
<b>Total Fund Balance (Deficit) .....</b>	<b>61,420</b>	<b>1,730</b>	<b>1,647</b>	<b>10,426</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 88,752</b>	<b>\$ 4,143</b>	<b>\$ 1,933</b>	<b>\$ 10,446</b>

Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Home Building and Rehabilitation Fund (0714)	Housing and Emergency Shelter Trust Fund (6037)
\$ —	\$ 2	\$ 4	\$ (1,372)	\$ (673)	\$ —	\$ 2
179	3,425	7,616	320,603	114,574	31,769	222,369
—	—	—	1,254	46	—	—
—	30	47	1,759	574	715	1,790
—	—	—	—	—	—	—
2,134	8,013	29,633	412,760	266,685	—	980,000
—	270	8,700	263,000	1,368,001	—	1,120,000
<b>\$ 2,313</b>	<b>\$ 11,740</b>	<b>\$ 46,000</b>	<b>\$ 998,004</b>	<b>\$ 1,749,207</b>	<b>\$ 32,484</b>	<b>\$ 2,324,161</b>
\$ —	\$ —	\$ (20)	\$ 121,677	\$ 15,148	\$ —	\$ —
—	52	102	9,354	3,446	—	681,586
—	—	—	3	—	—	—
102	2,723	5,099	340,602	117,166	—	222,420
<b>102</b>	<b>2,775</b>	<b>5,181</b>	<b>471,636</b>	<b>135,760</b>	<b>—</b>	<b>904,006</b>
—	310	—	183,347	67,110	—	—
316	—	447	242,202	336,572	32,539	1,644,306
1,895	8,655	40,372	100,819	1,209,765	(55)	(224,151)
<b>2,211</b>	<b>8,965</b>	<b>40,819</b>	<b>526,368</b>	<b>1,613,447</b>	<b>32,484</b>	<b>1,420,155</b>
<b>\$ 2,313</b>	<b>\$ 11,740</b>	<b>\$ 46,000</b>	<b>\$ 998,004</b>	<b>\$ 1,749,207</b>	<b>\$ 32,484</b>	<b>\$ 2,324,161</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund .....	76	135	—	11,302
Receivables .....	—	—	—	—
Due from Other Funds .....	—	—	—	108
Due from Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	10,565
Bonds Authorized and Unissued .....	—	—	200	—
<b>Total Assets .....</b>	<b>\$ 77</b>	<b>\$ 136</b>	<b>\$ 201</b>	<b>\$ 21,975</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ 24
Due to Other Funds .....	—	—	—	209
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	10,565
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,798</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	39	—	—	11,025
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	77	109	1	701
Unreserved-Undesignated .....	(39)	27	200	(549)
<b>Total Fund Balance (Deficit) .....</b>	<b>77</b>	<b>136</b>	<b>201</b>	<b>11,177</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 77</b>	<b>\$ 136</b>	<b>\$ 201</b>	<b>\$ 21,975</b>

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

Preservation Opportunity Fund (6039)	Prison Construction Fund of 1984 (0724)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)
\$ —	\$ —	\$ 2	\$ 1	\$ —	\$ 418	\$ —
—	—	401	1,075	4,486	—	—
—	—	—	—	5	—	—
45,000	—	—	—	28	—	—
—	—	—	—	—	—	—
—	—	—	3,821	6,129	—	—
—	—	1,500	8,439	—	—	—
<b>\$ 45,000</b>	<b>\$ —</b>	<b>\$ 1,903</b>	<b>\$ 13,336</b>	<b>\$ 10,648</b>	<b>\$ 418</b>	<b>\$ —</b>
\$ —	\$ 65	\$ 38	\$ —	\$ 244	\$ —	\$ —
45,000	—	2	—	7	—	—
—	—	—	—	—	—	—
—	—	—	—	3,938	—	—
<b>45,000</b>	<b>65</b>	<b>40</b>	<b>—</b>	<b>4,189</b>	<b>—</b>	<b>—</b>
—	246	519	—	164	—	413,227
5,000	—	878	2,904	—	—	99,790
(5,000)	(311)	466	10,432	6,295	418	(513,017)
—	<b>(65)</b>	<b>1,863</b>	<b>13,336</b>	<b>6,459</b>	<b>418</b>	<b>—</b>
<b>\$ 45,000</b>	<b>\$ —</b>	<b>\$ 1,903</b>	<b>\$ 13,336</b>	<b>\$ 10,648</b>	<b>\$ 418</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)	Lake Tahoe Water Quality Subaccount (0443)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due from Other Funds .....	52,914	2,392	344	—
Due from Other Governments .....	—	—	16	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 52,914</b>	<b>\$ 2,392</b>	<b>\$ 360</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 32	\$ —	\$ —
Due to Other Funds .....	52,914	8	120	—
Due to Other Governments .....	—	330	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>52,914</b>	<b>370</b>	<b>120</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	2,022	240	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	332,113	612	24,186	10,000
Unreserved-Undesignated .....	(332,113)	(612)	(24,186)	(10,000)
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>2,022</b>	<b>240</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 52,914</b>	<b>\$ 2,392</b>	<b>\$ 360</b>	<b>\$ —</b>

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

Clean Water and Water Recycling Account				Delta Improvement Account (Continued on next page)		
Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —	\$ —
—	—	—	20,138	—	—	—
—	—	—	—	—	—	—
6,906	6,032	206	4,111	—	—	122
—	—	—	9	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 6,906</b>	<b>\$ 6,032</b>	<b>\$ 206</b>	<b>\$ 24,259</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 122</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	18	195	—	—	—	122
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	<b>18</b>	<b>195</b>	—	—	—	<b>122</b>
6,906	6,014	12	3,435	16,041	—	12
16,836	2,411	12,115	138,587	671	1,660	82,746
(16,836)	(2,411)	(12,116)	(117,763)	(16,712)	(1,660)	(82,758)
<b>6,906</b>	<b>6,014</b>	<b>11</b>	<b>24,259</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>\$ 6,906</b>	<b>\$ 6,032</b>	<b>\$ 206</b>	<b>\$ 24,259</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 122</b>

(Continued)

# Nongovernmental Cost Funds

## Bond Funds

### Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Delta Improvement Account (Continued from previous page)			
	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Flood Control and Prevention Account (0547)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	15	—	—
Due from Other Funds .....	5	575	—	—
Due from Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 5</b>	<b>\$ 590</b>	<b>\$ —</b>	<b>\$ —</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 76	\$ —	\$ —
Due to Other Funds .....	5	580	—	—
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>5</b>	<b>656</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	1,439	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	37,385	55,000	12,000	4,987
Unreserved-Undesignated .....	(37,385)	(56,505)	(12,000)	(4,987)
<b>Total Fund Balance (Deficit) .....</b>	<b>—</b>	<b>(66)</b>	<b>—</b>	<b>—</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 5</b>	<b>\$ 590</b>	<b>\$ —</b>	<b>\$ —</b>

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

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

Safe, Clean, Reliable Water Supply Fund (0402)	Water Supply Reliability Account (Continued on next page)					
	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	River Parkway Subaccount * (0545)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)
\$ 4	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
91,865	—	—	—	—	—	—
—	—	—	—	—	—	—
867	14	164	—	94	3	256
—	—	—	—	—	—	—
295,369	—	—	—	—	—	—
211,800	—	—	—	—	—	—
<b>\$ 599,905</b>	<b>\$ 14</b>	<b>\$ 164</b>	<b>\$ —</b>	<b>\$ 94</b>	<b>\$ 3</b>	<b>\$ 256</b>
\$ —	\$ —	\$ 1,377	\$ —	\$ —	\$ 385	\$ —
6,670	18	164	—	94	3	256
—	—	—	—	—	—	—
102,776	—	—	—	—	—	—
<b>109,446</b>	<b>18</b>	<b>1,541</b>	<b>—</b>	<b>94</b>	<b>388</b>	<b>256</b>
—	22	2,864	—	2,996	2,498	—
91,868	9,513	24,999	—	25,000	26,450	40,829
398,591	(9,539)	(29,240)	—	(27,996)	(29,333)	(40,829)
<b>490,459</b>	<b>(4)</b>	<b>(1,377)</b>	<b>—</b>	<b>—</b>	<b>(385)</b>	<b>—</b>
<b>\$ 599,905</b>	<b>\$ 14</b>	<b>\$ 164</b>	<b>\$ —</b>	<b>\$ 94</b>	<b>\$ 3</b>	<b>\$ 256</b>

(Continued)

# Nongovernmental Cost Funds

## Bond Funds

### Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Water Supply Reliability Account (Continued from previous page)			
	Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ (1)	\$ —	\$ (1)
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due from Other Funds .....	20,890	4,525	6,440	1,925
Due from Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 20,890</b>	<b>\$ 4,524</b>	<b>\$ 6,440</b>	<b>\$ 1,924</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 443	\$ 18	\$ —	\$ 123
Due to Other Funds .....	189	85	—	—
Due to Other Governments .....	41	—	—	—
PMIA Loans Payable .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>673</b>	<b>103</b>	<b>—</b>	<b>123</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	20,218	4,422	6,440	1,801
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	54,461	58,286	23,403	38,377
Unreserved-Undesignated .....	(54,462)	(58,287)	(23,403)	(38,377)
<b>Total Fund Balance (Deficit) .....</b>	<b>20,217</b>	<b>4,421</b>	<b>6,440</b>	<b>1,801</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 20,890</b>	<b>\$ 4,524</b>	<b>\$ 6,440</b>	<b>\$ 1,924</b>

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)				
Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount (6006)	Floodplain Mapping Subaccount (6003)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,150	239	12	343
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,150</b>	<b>\$ 239</b>	<b>\$ 12</b>	<b>\$ 343</b>
\$ —	\$ —	\$ —	\$ —	\$ 122	\$ —	\$ 981
5	—	—	1,150	731	12	288
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>5</b>	<b>—</b>	<b>—</b>	<b>1,150</b>	<b>853</b>	<b>12</b>	<b>1,269</b>
—	—	439	—	31,361	3,260	14,542
—	45,000	—	176,918	1,000	—	—
(5)	(45,000)	(439)	(176,918)	(32,975)	(3,260)	(15,468)
<b>(5)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(614)</b>	<b>—</b>	<b>(926)</b>
<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 1,150</b>	<b>\$ 239</b>	<b>\$ 12</b>	<b>\$ 343</b>

(Continued)

# Nongovernmental Cost Funds

## Bond Funds

### Balance Sheet

**June 30, 2003**  
 (Amounts in thousands)

	Yuba Feather Flood Protection Subaccount (6010)	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Coastal Watershed Salmon Habitat Subaccount (6018)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 8	\$ (1)	\$ 1
Deposits in Surplus Money Investment Fund .....	—	94,465	—	—
Receivables .....	—	—	—	—
Due from Other Funds .....	53	2,345	648	243
Due from Other Governments .....	—	—	—	—
Commercial Paper Authorized .....	—	779,650	—	—
Bonds Authorized and Unissued .....	—	856,800	—	—
<b>Total Assets</b> .....	<b>\$ 53</b>	<b>\$ 1,733,268</b>	<b>\$ 647</b>	<b>\$ 244</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 200	\$ —	\$ 697	\$ —
Due to Other Funds .....	42	270,985	674	201
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	159,875	—	—
<b>Total Liabilities</b> .....	<b>242</b>	<b>430,860</b>	<b>1,371</b>	<b>201</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	1,798	671	50,449	3,334
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	1,402,166	3,100	—
Unreserved-Undesignated .....	(1,987)	(100,429)	(54,273)	(3,291)
<b>Total Fund Balance (Deficit)</b> .....	<b>(189)</b>	<b>1,302,408</b>	<b>(724)</b>	<b>43</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 53</b>	<b>\$ 1,733,268</b>	<b>\$ 647</b>	<b>\$ 244</b>

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

Watershed Protection Account						
Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)	Bay-Delta Multipurpose Waste Management Subaccount (6026)
\$ —	\$ 3	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
12,049	44	193,408	—	220,653	13,695	2,151
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 12,049</b>	<b>\$ 47</b>	<b>\$ 193,408</b>	<b>\$ —</b>	<b>\$ 220,653</b>	<b>\$ 13,695</b>	<b>\$ 2,151</b>
\$ 105	\$ 283	\$ 3,865	\$ 2,941	\$ —	\$ 221	\$ 68
—	24	93	—	220,653	70	1,160
—	—	3,724	—	—	4	—
—	—	—	—	—	—	—
<b>105</b>	<b>307</b>	<b>7,682</b>	<b>2,941</b>	<b>220,653</b>	<b>295</b>	<b>1,228</b>
11,944	22,291	185,727	1,944	—	13,400	8,686
450	8,785	9,815	—	152,563	40,089	—
(450)	(31,336)	(9,816)	(4,885)	(152,563)	(40,089)	(7,763)
<b>11,944</b>	<b>(260)</b>	<b>185,726</b>	<b>(2,941)</b>	<b>—</b>	<b>13,400</b>	<b>923</b>
<b>\$ 12,049</b>	<b>\$ 47</b>	<b>\$ 193,408</b>	<b>\$ —</b>	<b>\$ 220,653</b>	<b>\$ 13,695</b>	<b>\$ 2,151</b>

(Continued)

# Nongovernmental Cost Funds

## Bond Funds

### Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

Safe Drinking Water, Watershed Protection,  
and Flood Protection Bond Fund  
(Continued from previous page)

	Water Supply, Reliability and Infrastructure Account			Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)
	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)	
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ —	\$ 47
Deposits in Surplus Money Investment Fund .....	—	—	—	87,407
Receivables .....	—	—	—	152
Due from Other Funds .....	340	39	1,488	2,426
Due from Other Governments .....	—	—	—	4
Commercial Paper Authorized .....	—	—	—	259,101
Bonds Authorized and Unissued .....	—	—	—	1,117,000
<b>Total Assets .....</b>	<b>\$ 340</b>	<b>\$ 39</b>	<b>\$ 1,488</b>	<b>\$ 1,466,137</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 46	\$ 1,490	\$ —	\$ 32,119
Due to Other Funds .....	313	342	1,488	6,690
Due to Other Governments .....	—	—	—	5,493
PMIA Loans Payable .....	—	—	—	100,201
<b>Total Liabilities .....</b>	<b>359</b>	<b>1,832</b>	<b>1,488</b>	<b>144,503</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	93,218	101,954	—	780,572
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	6,250	544,895	343,996
Unreserved-Undesignated .....	(93,237)	(109,997)	(544,895)	197,066
<b>Total Fund Balance (Deficit) .....</b>	<b>(19)</b>	<b>(1,793)</b>	<b>—</b>	<b>1,321,634</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 340</b>	<b>\$ 39</b>	<b>\$ 1,488</b>	<b>\$ 1,466,137</b>

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

Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Beach, Park, Recreational, and Historical Facilities Fund of 1974 * (0733)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)	State School Building Aid Fund (0739)
\$ 1	\$ 6	\$ —	\$ —	\$ 368	\$ 314	\$ 28,615
80,013	—	—	1,303	45,856	—	194
—	—	—	—	—	—	—
985	—	—	—	199	—	—
—	—	—	—	233	—	492
269,647	—	—	—	—	—	—
—	—	—	—	—	900	—
<b>\$ 350,646</b>	<b>\$ 6</b>	<b>\$ —</b>	<b>\$ 1,303</b>	<b>\$ 46,656</b>	<b>\$ 1,214</b>	<b>\$ 29,301</b>
\$ 1,006	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
18,982	—	—	16	12	—	—
—	—	—	—	—	—	—
84,411	—	—	—	—	—	—
<b>104,399</b>	<b>—</b>	<b>—</b>	<b>16</b>	<b>12</b>	<b>—</b>	<b>—</b>
105,279	—	—	704	4,579	901	12,328
222,372	32	—	—	42,801	31	9,893
(81,404)	(26)	—	583	(736)	282	7,080
<b>246,247</b>	<b>6</b>	<b>—</b>	<b>1,287</b>	<b>46,644</b>	<b>1,214</b>	<b>29,301</b>
<b>\$ 350,646</b>	<b>\$ 6</b>	<b>\$ —</b>	<b>\$ 1,303</b>	<b>\$ 46,656</b>	<b>\$ 1,214</b>	<b>\$ 29,301</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 6	\$ 1	\$ 6
Deposits in Surplus Money Investment Fund .....	1,467	1,858	2,831	2,985
Receivables .....	—	—	—	—
Due from Other Funds .....	—	19	24	17
Due from Other Governments .....	8	141	96	449
Commercial Paper Authorized .....	—	—	2,669	2,995
Bonds Authorized and Unissued .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,475</b>	<b>\$ 2,024</b>	<b>\$ 5,621</b>	<b>\$ 6,452</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	19	18	12
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	—	—	2,000	2,334
<b>Total Liabilities .....</b>	<b>—</b>	<b>19</b>	<b>2,018</b>	<b>2,346</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	214	2,866	2,636
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	—	1,809	127	1,120
Unreserved-Undesignated .....	1,475	(18)	610	350
<b>Total Fund Balance (Deficit) .....</b>	<b>1,475</b>	<b>2,005</b>	<b>3,603</b>	<b>4,106</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,475</b>	<b>\$ 2,024</b>	<b>\$ 5,621</b>	<b>\$ 6,452</b>

State School Building Lease-Purchase Fund						
School Facilities Bond Account of November 1990 (0708)	School Facilities Bond Account of June 1992 (0745)	School Facilities Bond Account of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State Urban and Coastal Park Fund (0742)
\$ —	\$ 5	\$ 1	\$ 6	\$ 14,181	\$ 702	\$ 1
2,223	5,580	4,182	7,195	440,286	1,360,006	13
—	—	—	—	—	—	—
27	43	20	107	224	12,932	—
25	742	1,793	7,449	2,828	—	—
2,555	17,295	6,615	46,795	505,449	7,481,968	—
—	—	—	—	—	—	—
<b>\$ 4,830</b>	<b>\$ 23,665</b>	<b>\$ 12,611</b>	<b>\$ 61,552</b>	<b>\$ 962,968</b>	<b>\$ 8,855,608</b>	<b>\$ 14</b>
\$ —	\$ 3	\$ 249	\$ 415	\$ 277	\$ 206,525	\$ —
4	72	7	20	1,291	5,404	—
—	—	—	—	—	—	—
2,141	4,278	4,001	1,753	400,000	1,432,109	—
<b>2,145</b>	<b>4,353</b>	<b>4,257</b>	<b>2,188</b>	<b>401,568</b>	<b>1,644,038</b>	<b>—</b>
716	14,365	4,231	36,633	546,994	2,568,019	—
18,638	7,202	4,732	22,133	24,691	4,633,291	—
(16,669)	(2,255)	(609)	598	(10,285)	10,260	14
<b>2,685</b>	<b>19,312</b>	<b>8,354</b>	<b>59,364</b>	<b>561,400</b>	<b>7,211,570</b>	<b>14</b>
<b>\$ 4,830</b>	<b>\$ 23,665</b>	<b>\$ 12,611</b>	<b>\$ 61,552</b>	<b>\$ 962,968</b>	<b>\$ 8,855,608</b>	<b>\$ 14</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ —	\$ 67	\$ —
Deposits in Surplus Money Investment Fund .....	10,517	76,550	1,749	581
Receivables .....	—	—	—	—
Due from Other Funds .....	40	664	—	15
Due from Other Governments .....	—	—	1,186	—
Commercial Paper Authorized .....	45,000	155,000	—	8,478
Bonds Authorized and Unissued .....	5,000	45,000	27,600	3,022
<b>Total Assets .....</b>	<b>\$ 60,557</b>	<b>\$ 277,214</b>	<b>\$ 30,602</b>	<b>\$ 12,096</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 856	\$ —	\$ 55
Due to Other Funds .....	39	—	1,290	182
Due to Other Governments .....	—	—	—	—
PMIA Loans Payable .....	10,517	95,960	—	625
<b>Total Liabilities .....</b>	<b>10,556</b>	<b>96,816</b>	<b>1,290</b>	<b>862</b>
<b>FUND BALANCE</b>				
Reserved for Encumbrances .....	—	—	—	5,031
Reserved for Unencumbered				
Balances of Continuing Appropriations .....	58,418	180,594	18,995	97
Unreserved-Undesignated .....	(8,417)	(196)	10,317	6,106
<b>Total Fund Balance (Deficit) .....</b>	<b>50,001</b>	<b>180,398</b>	<b>29,312</b>	<b>11,234</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 60,557</b>	<b>\$ 277,214</b>	<b>\$ 30,602</b>	<b>\$ 12,096</b>

Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	<u>Total</u>
\$ 2	\$ 129,449
142,185	3,331,642
—	1,472
1,292	628,109
—	17,102
142,331	12,360,725
<u>3,225,000</u>	<u>10,921,626</u>
<b><u>\$ 3,510,810</u></b>	<b><u>\$ 27,390,125</u></b>

\$ 1,949	\$ 415,548
10,933	1,350,135
—	12,839
<u>142,331</u>	<u>3,456,025</u>
<b><u>155,213</u></b>	<b><u>5,234,547</u></b>

38,007	5,652,640
836,157	14,057,754
<u>2,481,433</u>	<u>2,445,184</u>
<b><u>3,355,597</u></b>	<b><u>22,155,578</u></b>
<b><u>\$ 3,510,810</u></b>	<b><u>\$ 27,390,125</u></b>

(Concluded)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

## Year Ended June 30, 2003

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Earthquake Safety and Housing Rehabilitation Bond Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction Renovation Fund (0794)	California Public Library Construction and Renovation Fund (6000)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 2,600,000</b>	<b>\$ 6,687</b>	<b>\$ 2,595</b>	<b>\$ 348,099</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	974	1	—	788
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>974</b>	<b>1</b>	<b>—</b>	<b>788</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	75,148	77	—	8,067
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	(75)
<b>Total Deductions .....</b>	<b>75,148</b>	<b>77</b>	<b>—</b>	<b>7,992</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 2,525,826</b>	<b>\$ 6,611</b>	<b>\$ 2,595</b>	<b>\$ 340,895</b>

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

California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	County Correctional Facility Capital Expenditure Fund of 1986 * (0711)
\$ 7,382	\$ 7,481	\$ 13,313	\$ 343,816	\$ 401	\$ 631	\$ —
—	—	—	—	—	—	—
4,596	1,157	1	—	824	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(22)	110	—	—	—	—	—
—	—	—	—	—	—	—
6,077	1,978	—	—	2,327	—	—
<u>10,651</u>	<u>3,245</u>	<u>1</u>	<u>—</u>	<u>3,151</u>	<u>—</u>	<u>—</u>
9,744	3,575	566	61,065	23	282	—
—	—	(14)	—	3,150	—	—
—	—	—	—	—	—	—
—	—	(2)	—	—	—	—
<u>9,744</u>	<u>3,575</u>	<u>550</u>	<u>61,065</u>	<u>3,173</u>	<u>282</u>	<u>—</u>
<u>\$ 8,289</u>	<u>\$ 7,151</u>	<u>\$ 12,764</u>	<u>\$ 282,751</u>	<u>\$ 379</u>	<u>\$ 349</u>	<u>\$ —</u>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Fish and Wildlife Habitat Enhancement Fund (0748)	Hazardous Substance Cleanup Fund (0710)	Higher Education Capital Outlay Bond Fund of 1988 (0785)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 69,811</b>	<b>\$ 2,262</b>	<b>\$ 2,035</b>	<b>\$ 10,093</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	493	12	43	1
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	1
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>493</b>	<b>12</b>	<b>43</b>	<b>2</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	15,188	542	388	(331)
Transfers to Other Funds .....	—	2	43	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(6,304)	—	—	—
<b>Total Deductions .....</b>	<b>8,884</b>	<b>544</b>	<b>431</b>	<b>(331)</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 61,420</b>	<b>\$ 1,730</b>	<b>\$ 1,647</b>	<b>\$ 10,426</b>

Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)	Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Home Building and Rehabilitation Fund (0714)	Housing and Emergency Shelter Trust Fund (6037)
\$ 2,139	\$ 11,445	\$ 43,539	\$ 1,083,388	\$ —	\$ 32,689	\$ —
—	—	—	—	—	—	—
13	113	202	7,420	271	(1)	1,790
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19	63	108	2,972	1,650,001	—	2,100,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>32</b>	<b>176</b>	<b>310</b>	<b>10,392</b>	<b>1,650,272</b>	<b>(1)</b>	<b>2,101,790</b>
(40)	2,821	3,749	450,809	36,825	204	341,835
—	—	—	—	—	—	339,800
—	—	—	—	—	—	—
—	(165)	(719)	116,603	—	—	—
<b>(40)</b>	<b>2,656</b>	<b>3,030</b>	<b>567,412</b>	<b>36,825</b>	<b>204</b>	<b>681,635</b>
\$ 2,211	\$ 8,965	\$ 40,819	\$ 526,368	\$ 1,613,447	\$ 32,484	\$ 1,420,155

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 81</b>	<b>\$ 142</b>	<b>\$ 202</b>	<b>\$ 12,112</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	—	—	1	256
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	4	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>4</b>	<b>—</b>	<b>1</b>	<b>256</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	4	6	2	1,191
Transfers to Other Funds .....	4	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>8</b>	<b>6</b>	<b>2</b>	<b>1,191</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 77</b>	<b>\$ 136</b>	<b>\$ 201</b>	<b>\$ 11,177</b>

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

Preservation Opportunity Fund (6039)	Prison Construction Fund of 1984 (0724)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Recreation and Fish and Wildlife Enhancement Fund (0728)	Bay-Delta Ecosystem Restoration Account (0546)
\$ —	\$ —	\$ 2,427	\$ 13,341	\$ 6,858	\$ 419	\$ —
—	—	—	—	—	—	—
—	1	1	—	61	1	—
—	—	—	—	—	—	—
45,000	145	—	—	—	—	47,452
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>45,000</b>	<b>146</b>	<b>1</b>	<b>—</b>	<b>61</b>	<b>1</b>	<b>47,452</b>
45,000	211	420	5	604	2	47,452
—	—	145	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(144)	—	—
<b>45,000</b>	<b>211</b>	<b>565</b>	<b>5</b>	<b>460</b>	<b>2</b>	<b>47,452</b>
<b>\$ —</b>	<b>\$ (65)</b>	<b>\$ 1,863</b>	<b>\$ 13,336</b>	<b>\$ 6,459</b>	<b>\$ 418</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)	Lake Tahoe Water Quality Subaccount (0443)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	\$ —	\$ 6,170	\$ 253	\$ (644)
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	—	11	114	1
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	45,808	(185)	334	1,612
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	215	—
<b>Total Additions .....</b>	<b>45,808</b>	<b>(174)</b>	<b>663</b>	<b>1,613</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	3,974	676	840
Transfers to Other Funds .....	45,808	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	129
<b>Total Deductions .....</b>	<b>45,808</b>	<b>3,974</b>	<b>676</b>	<b>969</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>	<b>\$ 2,022</b>	<b>\$ 240</b>	<b>\$ —</b>

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

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

Clean Water and Water Recycling Account				Delta Improvement Account (Continued on next page)		
Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)	Central Valley Project Improvement Subaccount (0404)
\$ 18,070	\$ 12,780	\$ 2	\$ 19,142	\$ —	\$ —	\$ 719
—	—	—	—	—	—	—
—	(1)	(1)	428	—	—	—
—	—	—	—	—	—	—
3	2,767	17,582	5,374	5,907	—	1,445
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	77	—	—	—
<u>3</u>	<u>2,766</u>	<u>17,581</u>	<u>5,879</u>	<u>5,907</u>	<u>—</u>	<u>1,445</u>
11,167	9,533	17,573	942	5,907	—	1,474
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(1)	(1)	(180)	—	—	690
<u>11,167</u>	<u>9,532</u>	<u>17,572</u>	<u>762</u>	<u>5,907</u>	<u>—</u>	<u>2,164</u>
<u>\$ 6,906</u>	<u>\$ 6,014</u>	<u>\$ 11</u>	<u>\$ 24,259</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

Delta Improvement Account (Continued from previous page)				
	Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount *	Flood Control and Prevention Account *
	(0403)	(0409)	(0413)	(0547)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	\$ —	\$ 634	\$ —	\$ —
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	—	—	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	7,352	14,699	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>7,352</b>	<b>14,699</b>	<b>—</b>	<b>—</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	14,812	—	—
Transfers to Other Funds .....	7,352	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	587	—	—
<b>Total Deductions .....</b>	<b>7,352</b>	<b>15,399</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>	<b>\$ (66)</b>	<b>\$ —</b>	<b>\$ —</b>

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

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

Safe, Clean, Reliable Water Supply Fund (0402)	Water Supply and Reliability Account					
	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)	River Parkway Subaccount (0545)	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)
\$ 579,690	\$ (116)	\$ (19)	\$ (312)	\$ 149	\$ (296)	\$ —
10	—	—	—	—	—	—
1,996	(1)	137	—	—	1	—
—	—	—	—	—	—	—
—	312	9,469	440	600	2,921	13,747
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	42	—	—	—	—
<b>2,006</b>	<b>311</b>	<b>9,648</b>	<b>440</b>	<b>600</b>	<b>2,922</b>	<b>13,747</b>
2,562	197	11,259	—	748	3,011	—
88,675	—	—	—	—	—	13,747
—	—	—	—	—	—	—
—	2	(253)	128	1	—	—
<b>91,237</b>	<b>199</b>	<b>11,006</b>	<b>128</b>	<b>749</b>	<b>3,011</b>	<b>13,747</b>
<b>\$ 490,459</b>	<b>\$ (4)</b>	<b>\$ (1,377)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (385)</b>	<b>\$ —</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Clean Water and Water Recycling Account			
	Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 18,211</b>	<b>\$ 4,137</b>	<b>\$ —</b>	<b>\$ 6,162</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	—	(1)	—	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	9,293	5,545	6,440	476
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>9,293</b>	<b>5,544</b>	<b>6,440</b>	<b>476</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	7,288	5,261	—	4,837
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1)	(1)	—	—
<b>Total Deductions .....</b>	<b>7,287</b>	<b>5,260</b>	<b>—</b>	<b>4,837</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 20,217</b>	<b>\$ 4,421</b>	<b>\$ 6,440</b>	<b>\$ 1,801</b>

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

Flood Protection Account  
(Continued on next page)

Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount (6006)	Floodplain Mapping Subaccount (6003)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)
\$ —	\$ —	\$ (72)	\$ —	\$ (683)	\$ (32)	\$ 43
—	—	—	—	—	—	—
—	—	—	—	—	—	1
108	28,353	582	51,974	1,139	959	4,099
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>108</b>	<b>28,353</b>	<b>582</b>	<b>51,974</b>	<b>1,139</b>	<b>959</b>	<b>4,100</b>
113	32,095	754	—	1,078	927	5,710
—	—	—	51,974	—	—	—
—	—	—	—	—	—	—
—	(3,742)	(244)	—	(8)	—	(641)
<b>113</b>	<b>28,353</b>	<b>510</b>	<b>51,974</b>	<b>1,070</b>	<b>927</b>	<b>5,069</b>
<b>\$ (5)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ (614)</b>	<b>\$ —</b>	<b>\$ (926)</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

## Year Ended June 30, 2003

(Amounts in thousands)

	Yuba Feather Flood Protection Subaccount (6010)	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)	Water Conservation Account (6023)	Coastal Watershed Salmon Habitat Subaccount (6018)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ (173)</b>	<b>\$ 1,449,532</b>	<b>\$ 286</b>	<b>\$ (143)</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	—	5,388	445	—
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	1,909	(1,268)	5,661	4,851
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	645	—
<b>Total Additions .....</b>	<b>1,909</b>	<b>4,120</b>	<b>6,751</b>	<b>4,851</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	2,942	6,916	17,342	6,513
Transfers to Other Funds .....	—	144,328	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(1,017)	—	(9,581)	(1,848)
<b>Total Deductions .....</b>	<b>1,925</b>	<b>151,244</b>	<b>7,761</b>	<b>4,665</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ (189)</b>	<b>\$ 1,302,408</b>	<b>\$ (724)</b>	<b>\$ 43</b>

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund  
(Continued from previous page)

Watershed Protection Account							
Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)	Bay-Delta Multipurpose Waste Management Subaccount (6026)	
\$ 2,697	\$ (148)	\$ 216,948	\$ (19)	\$ —	\$ 7,943	\$ (38)	
—	—	—	—	—	—	—	
—	(1)	(1)	(1)	—	(1)	—	
—	—	—	—	—	—	—	
10,081	13,828	(5,891)	791	34,225	9,076	3,462	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<u>10,081</u>	<u>13,827</u>	<u>(5,892)</u>	<u>790</u>	<u>34,225</u>	<u>9,075</u>	<u>3,462</u>	
834	28,393	25,333	5,612	—	3,619	2,334	
—	—	—	—	34,225	—	—	
—	—	—	—	—	—	—	
—	(14,454)	(3)	(1,900)	—	(1)	167	
<u>834</u>	<u>13,939</u>	<u>25,330</u>	<u>3,712</u>	<u>34,225</u>	<u>3,618</u>	<u>2,501</u>	
<u>\$ 11,944</u>	<u>\$ (260)</u>	<u>\$ 185,726</u>	<u>\$ (2,941)</u>	<u>\$ —</u>	<u>\$ 13,400</u>	<u>\$ 923</u>	

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**  
(Amounts in thousands)

	Safe Drinking Water, Watershed Protection, and Flood Protection Bond Fund (Continued from previous page)			
	Water Supply, Reliability and Infrastructure Account (Continued from previous page)			Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)
	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)	
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	\$ —	\$ (5,480)	\$ —	\$ 1,648,766
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	—	—	—	3,126
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	1,561	13,002	18,024	(367)
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>1,561</b>	<b>13,002</b>	<b>18,024</b>	<b>2,759</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	10,586	5,374	—	333,668
Transfers to Other Funds .....	—	—	18,024	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(9,006)	3,941	—	(3,777)
<b>Total Deductions .....</b>	<b>1,580</b>	<b>9,315</b>	<b>18,024</b>	<b>329,891</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ (19)</b>	<b>\$ (1,793)</b>	<b>\$ —</b>	<b>\$ 1,321,634</b>

Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Beach, Park, Recreational, and Historical Facilities Fund of 1974 (0733)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)	State School Building Aid Fund (0739)
\$ 454,668	\$ 8	\$ 865	\$ 1,549	\$ 46,959	\$ 1,160	\$ 36,418
—	—	—	—	—	—	24,120
3,644	—	1	—	1,818	1	8,117
—	—	—	—	—	—	5,834
—	—	—	—	—	—	—
—	—	—	—	—	—	(821)
—	—	—	—	—	—	—
—	—	—	—	2,142	—	—
<b>3,644</b>	<b>—</b>	<b>1</b>	<b>—</b>	<b>3,960</b>	<b>1</b>	<b>37,250</b>
212,065	2	887	262	4,275	(53)	10,548
—	—	—	—	—	—	33,952
—	—	—	—	—	—	—
—	—	(21)	—	—	—	(133)
<b>212,065</b>	<b>2</b>	<b>866</b>	<b>262</b>	<b>4,275</b>	<b>(53)</b>	<b>44,367</b>
<b>\$ 246,247</b>	<b>\$ 6</b>	<b>\$ —</b>	<b>\$ 1,287</b>	<b>\$ 46,644</b>	<b>\$ 1,214</b>	<b>\$ 29,301</b>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Bond Proceeds Account (0743)	School Facilities Bond Account of June 1988 (0789)	School Facilities Bond Account of November 1988 (0776)	School Facilities Bond Account of June 1990 (0774)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,386</b>	<b>\$ 840</b>	<b>\$ 4,429</b>	<b>\$ 6,201</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	52	24	60	41
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	56	1,294	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	(13)	216	16	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>95</b>	<b>1,534</b>	<b>76</b>	<b>41</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	6	369	902	2,136
Transfers to Other Funds .....	—	—	—	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
<b>Total Deductions .....</b>	<b>6</b>	<b>369</b>	<b>902</b>	<b>2,136</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 1,475</b>	<b>\$ 2,005</b>	<b>\$ 3,603</b>	<b>\$ 4,106</b>

State School Building Lease-Purchase Fund						
School Facilities Bond Account of November 1990 (0708)	School Facilities Bond Account of June 1992 (0745)	School Facilities Bond Account of November 1992 (0765)	School Facilities Bond Account of March 1996 (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State Urban and Coastal Park Fund (0742)
\$ 6,757	\$ 22,791	\$ 9,513	\$ 82,584	\$ 855,111	\$ —	\$ 27
—	—	—	—	—	—	—
154	296	155	709	1,260	15,647	1
—	—	—	—	—	—	—
—	—	—	—	—	11,400,000	—
—	—	11	(15)	34	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>154</u>	<u>296</u>	<u>166</u>	<u>694</u>	<u>1,294</u>	<u>11,415,647</u>	<u>1</u>
4,226	3,775	1,325	23,096	294,780	4,204,077	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	818	225	—	—
<u>4,226</u>	<u>3,775</u>	<u>1,325</u>	<u>23,914</u>	<u>295,005</u>	<u>4,204,077</u>	<u>14</u>
<u>\$ 2,685</u>	<u>\$ 19,312</u>	<u>\$ 8,354</u>	<u>\$ 59,364</u>	<u>\$ 561,400</u>	<u>\$ 7,211,570</u>	<u>\$ 14</u>

(Continued)

# Nongovernmental Cost Funds Bond Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 50,000</b>	<b>\$ 200,000</b>	<b>\$ 29,980</b>	<b>\$ 14,656</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	—	—
Income from Investments .....	40	664	2,159	1,056
Repayment of Loans to School Districts .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Bonds Authorized .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	(151)	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	5,734	2,472
<b>Total Additions .....</b>	<b>40</b>	<b>664</b>	<b>7,742</b>	<b>3,528</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	39	20,266	7,803	7,599
Transfers to Other Funds .....	—	—	655	—
Reimbursements to General Fund for Debt Service .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(48)	(649)
<b>Total Deductions .....</b>	<b>39</b>	<b>20,266</b>	<b>8,410</b>	<b>6,950</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 50,001</b>	<b>\$ 180,398</b>	<b>\$ 29,312</b>	<b>\$ 11,234</b>

Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	<u>Total</u>
\$       —	\$ 10,433,449
—	24,130
1,292	67,850
—	5,834
—	442,051
3,440,000	18,590,001
—	2,528
—	—
—	21,709
<u>3,441,292</u>	<u>19,154,103</u>
85,695	6,581,732
—	781,870
—	—
—	68,372
<u>85,695</u>	<u>7,431,974</u>
<u>\$ 3,355,597</u>	<u>\$ 22,155,578</u>

(Concluded)

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Page

# **Trust and Agency Funds – Federal**

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

**June 30, 2003**  
(Amounts in thousands)

		Administration Account (0625)
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$	135
Deposits in Surplus Money Investment Fund .....		—
Amount on Deposit with U.S. Treasury .....		—
Receivables .....		—
Due from Other Funds .....		797
Due from Other Governments .....		—
Prepaid Expenses .....		—
Advances and Loans Receivable .....		—
Fixed Assets .....		—
Investment in General Fixed Assets .....		—
<b>Total Assets</b> .....	<b>\$</b>	<b>932</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$	26
Due to Other Funds .....		906
Due to Other Governments .....		—
Advance Collections .....		—
Advances from Other Funds .....		—
Other Liabilities .....		—
<b>Total Liabilities</b> .....		<b>932</b>
<b>FUND BALANCE</b>		
Unreserved-Undesignated .....		—
<b>Total Fund Balance (Deficit)</b> .....		<b>—</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$</b>	<b>932</b>

Consolidated Work Program Fund (0869)	Federal Student Loan Reserve Fund (0783)	Federal Trust Fund					Offshore Energy Assistance Fund (0893)
		Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)		
\$ 25,317	\$ —	\$ 823,354	\$ 20	\$ —	\$ 87	\$ 74	
—	39,783	—	25,004	2,060	—	—	
—	—	—	—	—	—	—	
—	6,261	27,643	—	—	—	—	
390,007	250	123,942	248	19	—	—	
—	27,308	12,018,351	—	—	—	—	
—	—	25,180	—	—	—	—	
—	—	—	200	—	—	—	
704	7,038	2,204	—	—	—	—	
(704)	(7,038)	(2,204)	—	—	—	—	
<b>\$ 415,324</b>	<b>\$ 73,602</b>	<b>\$ 13,018,470</b>	<b>\$ 25,472</b>	<b>\$ 2,079</b>	<b>\$ 87</b>	<b>\$ 74</b>	
\$ 399,841	\$ 14,857	\$ 4,214,036	\$ 5,354	\$ —	\$ —	\$ —	
14,440	1,758	6,395,520	1,384	—	—	—	
105	6,197	1,830,378	7,897	—	—	—	
—	—	577,016	15	—	—	—	
—	—	—	—	—	—	—	
—	—	1,520	—	—	—	—	
<b>414,386</b>	<b>22,812</b>	<b>13,018,470</b>	<b>14,650</b>	<b>—</b>	<b>—</b>	<b>—</b>	
938	50,790	—	10,822	2,079	87	74	
<b>938</b>	<b>50,790</b>	<b>—</b>	<b>10,822</b>	<b>2,079</b>	<b>87</b>	<b>74</b>	
<b>\$ 415,324</b>	<b>\$ 73,602</b>	<b>\$ 13,018,470</b>	<b>\$ 25,472</b>	<b>\$ 2,079</b>	<b>\$ 87</b>	<b>\$ 74</b>	

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Recreational Trails Fund (0858)
<b>ASSETS</b>	
Cash in State Treasury and Agency Accounts .....	\$ 580
Deposits in Surplus Money Investment Fund .....	—
Amount on Deposit with U.S. Treasury .....	—
Receivables .....	—
Due from Other Funds .....	—
Due from Other Governments .....	7,412
Prepaid Expenses .....	—
Advances and Loans Receivable .....	—
Fixed Assets .....	—
Investment in General Fixed Assets .....	—
<b>Total Assets</b> .....	<b>\$ 7,992</b>
<b>LIABILITIES</b>	
Accounts Payable .....	\$ 1,167
Due to Other Funds .....	1,393
Due to Other Governments .....	5,432
Advance Collections .....	—
Advances from Other Funds .....	—
Other Liabilities .....	—
<b>Total Liabilities</b> .....	<b>7,992</b>
<b>FUND BALANCE</b>	
Unreserved-Undesignated .....	—
<b>Total Fund Balance (Deficit)</b> .....	—
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 7,992</b>

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

Small System Technical Assistance Account (0628)	Source Protection Account (0627)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)
\$ 129	\$ 402	\$ 298	\$ 5,481	\$ (33,343)	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	2,785,111	—	—
—	—	—	468	76,887	—	—
330	506	—	76,913	42,430	—	—
—	—	—	1,521	15,641	—	—
—	—	—	8,312	—	—	—
—	—	—	—	—	—	—
—	—	—	84,559	719	—	—
—	—	—	(84,559)	(719)	—	—
<b>\$ 459</b>	<b>\$ 908</b>	<b>\$ 298</b>	<b>\$ 92,695</b>	<b>\$ 2,886,726</b>	<b>\$ —</b>	<b>\$ —</b>
\$ 84	\$ 395	\$ 27	\$ 71,662	\$ —	\$ —	\$ —
375	264	—	12,381	87,926	—	—
—	249	—	—	560	—	—
—	—	—	—	—	—	—
—	—	—	7,863	—	—	—
—	—	—	81	66,989	—	—
<b>459</b>	<b>908</b>	<b>27</b>	<b>91,987</b>	<b>155,475</b>	<b>—</b>	<b>—</b>
—	—	271	708	2,731,251	—	—
—	—	<b>271</b>	<b>708</b>	<b>2,731,251</b>	—	—
<b>\$ 459</b>	<b>\$ 908</b>	<b>\$ 298</b>	<b>\$ 92,695</b>	<b>\$ 2,886,726</b>	<b>\$ —</b>	<b>\$ —</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

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

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

Vocational Rehabilitation Federal Fund (0889)	Water System Reliability Account (0626)	Welfare-to- Work Fund (0579)	Total
\$ 81	\$ 25	\$ 645	\$ 823,285
—	—	—	66,847
—	—	—	2,785,111
—	—	—	111,259
—	721	29,355	665,518
—	—	—	12,070,233
—	—	—	33,492
—	—	—	200
—	—	—	95,224
—	—	—	(95,224)
<b>\$ 81</b>	<b>\$ 746</b>	<b>\$ 30,000</b>	<b>\$ 16,555,945</b>
\$ —	\$ 515	\$ 29,896	\$ 4,737,860
81	231	66	6,516,725
—	—	38	1,850,856
—	—	—	577,031
—	—	—	7,863
—	—	—	68,590
<b>81</b>	<b>746</b>	<b>30,000</b>	<b>13,758,925</b>
—	—	—	2,797,020
—	—	—	2,797,020
<b>\$ 81</b>	<b>\$ 746</b>	<b>\$ 30,000</b>	<b>\$ 16,555,945</b>

(Concluded)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	Administration Account (0625)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 67</b>
<b>ADDITIONS</b>	
Operating Income .....	(1,533)
Receipts from Federal Government .....	—
Income from Investments .....	—
Transfers from Other Funds .....	3,713
Prior Year Revenue Adjustments .....	—
Prior Year Surplus Adjustments .....	—
Other Additions .....	—
<b>Total Additions .....</b>	<b>2,180</b>
<b>DEDUCTIONS</b>	
Operating Expenditures and Expenses .....	2,247
Transfers to Other Funds .....	—
Adjustments to Prior Year Appropriation Expenditures .....	—
Prior Year Surplus Adjustments .....	—
Other Deductions .....	—
<b>Total Deductions .....</b>	<b>2,247</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>

Consolidated Work Program Fund (0869)	Federal Student Loan Reserve Fund (0783)	Federal Trust Fund					Offshore Energy Assistance Fund (0893)
		Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)		
\$ 287	\$ 76,821	\$ —	\$ 9,140	\$ 2,032	\$ 87	\$ 74	
651	441,732	(1)	635	43	—	—	
—	—	37,872,940	—	—	—	—	
—	—	—	6	—	—	—	
529,805	—	8,584,876	—	—	—	—	
—	—	(6,142)	4	—	—	—	
—	—	—	—	—	—	—	
—	—	94	—	—	—	—	
<b>530,456</b>	<b>441,732</b>	<b>46,451,767</b>	<b>645</b>	<b>43</b>	<b>—</b>	<b>—</b>	
531,543	467,763	36,829,302	(1,080)	(4)	—	—	
—	—	9,625,242	—	—	—	—	
(1,738)	—	(2,777)	—	—	—	—	
—	—	—	43	—	—	—	
—	—	—	—	—	—	—	
<b>529,805</b>	<b>467,763</b>	<b>46,451,767</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
\$ 938	\$ 50,790	\$ —	\$ 10,822	\$ 2,079	\$ 87	\$ 74	

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	Recreational Trails Fund (0858)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002</b> .....	<b>\$       —</b>
<b>ADDITIONS</b>	
Operating Income .....	3,025
Receipts from Federal Government .....	—
Income from Investments .....	—
Transfers from Other Funds .....	—
Prior Year Revenue Adjustments .....	—
Prior Year Surplus Adjustments .....	—
Other Additions .....	—
<b>Total Additions</b> .....	<b>3,025</b>
<b>DEDUCTIONS</b>	
Operating Expenditures and Expenses .....	3,025
Transfers to Other Funds .....	—
Adjustments to Prior Year Appropriation Expenditures .....	—
Prior Year Surplus Adjustments .....	—
Other Deductions .....	—
<b>Total Deductions</b> .....	<b>3,025</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003</b> .....	<b>\$       —</b>

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

Small System Technical Assistance Account (0628)	Source Protection Account (0627)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)
\$ 1	\$ 1	\$ 93	\$ 1,514	\$ 5,832,647	\$ —	\$ —
(441)	(1,694)	—	1,100	4,862,229	116	60,937
—	—	—	—	—	—	—
—	—	—	—	240,232	—	—
1,847	3,426	—	567,558	8,123,500	—	—
—	—	—	(48)	10,565	—	—
—	—	270	—	—	—	—
—	—	—	—	—	—	—
<b>1,406</b>	<b>1,732</b>	<b>270</b>	<b>568,610</b>	<b>13,236,526</b>	<b>116</b>	<b>60,937</b>
1,407	1,733	92	565,820	8,216,671	116	60,937
—	—	—	—	8,118,123	—	—
—	—	—	3,596	2,975	—	—
—	—	—	—	153	—	—
—	—	—	—	—	—	—
<b>1,407</b>	<b>1,733</b>	<b>92</b>	<b>569,416</b>	<b>16,337,922</b>	<b>116</b>	<b>60,937</b>
\$ —	\$ —	\$ 271	\$ 708	\$ 2,731,251	\$ —	\$ —

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	United States Grazing Fees Fund (0882)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$      —</b>
<b>ADDITIONS</b>	
Operating Income .....	68
Receipts from Federal Government .....	—
Income from Investments .....	—
Transfers from Other Funds .....	—
Prior Year Revenue Adjustments .....	—
Prior Year Surplus Adjustments .....	—
Other Additions .....	—
<b>Total Additions .....</b>	<b>68</b>
<b>DEDUCTIONS</b>	
Operating Expenditures and Expenses .....	68
Transfers to Other Funds .....	—
Adjustments to Prior Year Appropriation Expenditures .....	—
Prior Year Surplus Adjustments .....	—
Other Deductions .....	—
<b>Total Deductions .....</b>	<b>68</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$      —</b>

Vocational Rehabilitation Federal Fund * (0889)	Water System Reliability Account (0626)	Welfare-to- Work Fund (0579)	Total
\$ —	\$ —	\$ —	\$ 5,922,764
—	(625)	(1)	5,366,241
—	—	—	37,872,940
—	—	—	240,238
—	1,659	1,383	17,817,767
—	—	—	4,379
—	—	—	270
—	—	—	94
—	<b>1,034</b>	<b>1,382</b>	<b>61,301,929</b>
—	1,034	1,381	46,682,055
—	—	—	17,743,365
—	—	1	2,057
—	—	—	196
—	—	—	—
—	<b>1,034</b>	<b>1,382</b>	<b>64,427,673</b>
\$ —	\$ —	\$ —	\$ 2,797,020

(Concluded)

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Page

**Public Service  
Enterprise  
Funds**

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Main Street Program Fund (0535)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 72	\$ 43,600	\$ 17
Deposits in Surplus Money Investment Fund .....	227	9,789	1,397,992	—
Receivables .....	—	20	125,343	—
Due from Other Funds .....	3	357	6,325	—
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	905	—
Inventory .....	—	—	—	—
Investments .....	—	—	2,137,955	—
Advances and Loans Receivable .....	—	—	6,011,817	—
Fixed Assets .....	—	—	15,763	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	200,000	—	275,000	—
Provision for Unissued Authorized Securities .....	(200,000)	—	(275,000)	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	40,741	—
<b>Total Assets .....</b>	<b>\$ 230</b>	<b>\$ 10,238</b>	<b>\$ 9,780,441</b>	<b>\$ 17</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 1	\$ 994	\$ 15,053	\$ 2
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	344	8,106	2,801	6
Due to Other Governments .....	—	—	16,392	—
Accrued Interest Payable .....	—	—	133,705	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	62,247	—
Deposits .....	—	—	129,206	—
PMIA Loans Payable .....	—	—	250,000	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	8,136,871	—
Other Liabilities .....	7	—	1,643	—
<b>Total Liabilities .....</b>	<b>352</b>	<b>9,100</b>	<b>8,747,918</b>	<b>8</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	(122)	1,138	1,032,523	9
<b>Total Fund Balance (Deficit) .....</b>	<b>(122)</b>	<b>1,138</b>	<b>1,032,523</b>	<b>9</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 230</b>	<b>\$ 10,238</b>	<b>\$ 9,780,441</b>	<b>\$ 17</b>

California National Guard Members' Farm and Home Building Fund of 1978 (0503)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Capitol Area Development Fund (0537)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care and Development Facilities Direct Loan Fund (0472)
\$ 7	\$ (1)	\$ 18	\$ 1	\$ 27	\$ 9,191	\$ 2
3,920	43	67,690	345	32,819	293,179	1,062
7	—	72,644	—	762	10,674	—
26	1	32,324	73	40,395	2,820	10
—	—	14,956	—	2,007	—	—
—	—	3,087	—	—	—	—
—	—	5,559	—	—	3,708	—
—	—	—	—	—	51,712	—
542	—	67,538	4,003	47,360	—	—
—	—	935,470	—	2,159,425	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	167,600	—	—	—	—
—	—	(167,600)	—	—	—	—
—	—	—	—	—	2,121,696	—
—	—	977,621	60	152,031	141,831	—
<b>\$ 4,502</b>	<b>\$ 43</b>	<b>\$ 2,176,907</b>	<b>\$ 4,482</b>	<b>\$ 2,434,826</b>	<b>\$ 2,634,811</b>	<b>\$ 1,074</b>
\$ —	\$ 1	\$ 20,579	\$ —	\$ 7,040	\$ 4,379	\$ 1
—	—	—	—	—	—	—
—	9	32,779	—	65,979	26,457	140
—	—	82	—	1	—	—
—	—	8,793	71	—	—	—
—	—	—	—	—	—	—
—	—	110,100	—	289,123	74,595	—
4	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	11,500	—	—	—	—
—	—	—	—	—	—	—
—	—	822,090	4,395	(12,480)	2,450,336	—
—	10	13,348	—	—	—	—
<b>4</b>	<b>20</b>	<b>1,019,271</b>	<b>4,466</b>	<b>349,663</b>	<b>2,555,767</b>	<b>141</b>
4,498	23	1,157,636	16	2,085,163	79,044	933
<b>4,498</b>	<b>23</b>	<b>1,157,636</b>	<b>16</b>	<b>2,085,163</b>	<b>79,044</b>	<b>933</b>
<b>\$ 4,502</b>	<b>\$ 43</b>	<b>\$ 2,176,907</b>	<b>\$ 4,482</b>	<b>\$ 2,434,826</b>	<b>\$ 2,634,811</b>	<b>\$ 1,074</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Child Care Facilities Revolving Fund (0620)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 61,091	\$ —	\$ 44,098	\$ 2
Deposits in Surplus Money Investment Fund .....	—	528,534	3,342,785	16,834
Receivables .....	—	608,198	8,698,530	—
Due from Other Funds .....	—	—	35,989	2,267
Due from Other Governments .....	3,541	46,764	—	—
Prepaid Expenses .....	—	13,500	—	—
Inventory .....	—	—	—	—
Investments .....	—	11,719,316	—	—
Advances and Loans Receivable .....	1,138	—	—	80,441
Fixed Assets .....	40,109	213,233	—	—
Investment in General Fixed Assets .....	(40,109)	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	515
<b>Total Assets .....</b>	<b>\$ 65,770</b>	<b>\$ 13,129,545</b>	<b>\$ 12,121,402</b>	<b>\$ 100,059</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 19,543	\$ 185,334	\$ 417,246	\$ —
Benefits Payable .....	—	9,939,301	—	—
Due to Other Funds .....	42,000	—	—	—
Due to Other Governments .....	25,146	116,636	—	—
Accrued Interest Payable .....	—	—	68,570	826
Dividends Payable .....	—	8,800	—	—
Advance Collections .....	—	295,452	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	11,635,586	87,816
Other Liabilities .....	—	731,558	—	—
<b>Total Liabilities .....</b>	<b>86,689</b>	<b>11,277,081</b>	<b>12,121,402</b>	<b>88,642</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	(20,919)	1,852,464	—	11,417
<b>Total Fund Balance (Deficit) .....</b>	<b>(20,919)</b>	<b>1,852,464</b>	<b>—</b>	<b>11,417</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 65,770</b>	<b>\$ 13,129,545</b>	<b>\$ 12,121,402</b>	<b>\$ 100,059</b>

Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	High Technology Education Revenue Bond Fund (0525)	Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)
\$ 21	\$ 164	\$ 108	\$ 595	\$ 6	\$ 6	\$ 54
152,337	—	223,009	181,404	51,513	17,912	14,588
965	—	207	751	905	145	—
1,511	—	5,461	1,671	10,279	6,107	223
—	—	14,272	—	—	—	—
—	—	203	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	28,827	5,387	—
550	13	—	57,588	414,279	165,529	—
548	—	893	3,083	—	—	—
(548)	—	(893)	—	—	—	—
—	—	390	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,852	794	—
<b>\$ 155,384</b>	<b>\$ 177</b>	<b>\$ 243,650</b>	<b>\$ 245,092</b>	<b>\$ 507,661</b>	<b>\$ 195,880</b>	<b>\$ 14,865</b>
\$ 148,729	\$ —	\$ 195,618	\$ 786	\$ —	\$ —	\$ 6,153
—	—	—	—	—	—	—
4,294	—	471	149	—	51	1
—	—	2	10	—	—	4,300
—	—	—	—	2,452	1,709	—
—	—	—	—	—	—	—
—	—	2	87	2,399	4	—
—	42	390	—	93	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	387,244	163,545	—
2,361	—	—	162,775	—	—	—
<b>155,384</b>	<b>42</b>	<b>196,483</b>	<b>163,807</b>	<b>392,188</b>	<b>165,309</b>	<b>10,454</b>
—	135	47,167	81,285	115,473	30,571	4,411
—	<b>135</b>	<b>47,167</b>	<b>81,285</b>	<b>115,473</b>	<b>30,571</b>	<b>4,411</b>
<b>\$ 155,384</b>	<b>\$ 177</b>	<b>\$ 243,650</b>	<b>\$ 245,092</b>	<b>\$ 507,661</b>	<b>\$ 195,880</b>	<b>\$ 14,865</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	New Prison Construction Revenue Fund (0534)	Oakland State Building Authority Fund (0539)	Riverside County Public Financing Authority Fund (0561)	Rural Economic Development Infrastructure Revenue Bond Fund (0521)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1	\$ 2	\$ 1
Deposits in Surplus Money Investment Fund .....	314	17,721	1,048	2,770
Receivables .....	—	—	—	203
Due from Other Funds .....	1	2,929	344	39
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	127,810	10,588	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	1,414	225	—
<b>Total Assets .....</b>	<b>\$ 316</b>	<b>\$ 149,875</b>	<b>\$ 12,207</b>	<b>\$ 3,013</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ 1
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	—	5	—	3
Due to Other Governments .....	—	—	—	—
Accrued Interest Payable .....	—	1,771	156	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	140,805	12,027	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>142,581</b>	<b>12,183</b>	<b>4</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	316	7,294	24	3,009
<b>Total Fund Balance (Deficit) .....</b>	<b>316</b>	<b>7,294</b>	<b>24</b>	<b>3,009</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 316</b>	<b>\$ 149,875</b>	<b>\$ 12,207</b>	<b>\$ 3,013</b>

Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)
\$ 909	\$ —	\$ 1	\$ 1	\$ 13,585	\$ 9,959	\$ 16,349
18,377	7,690	51,796	2,527	—	238,552	730,410
806	—	—	—	—	134,260	11,309
156	1,377	8,474	29	48	4,035	19,204
689	—	—	2	—	—	920
—	—	—	—	31	492	—
—	—	—	—	—	4,901	—
—	—	—	—	—	2,796,317	20,113
—	47,850	296,254	—	—	—	1,154
—	—	—	—	—	44,134	61,387
—	—	—	—	—	—	(61,387)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	498	3,855	—	—	—	42
<b>\$ 20,937</b>	<b>\$ 57,415</b>	<b>\$ 360,380</b>	<b>\$ 2,559</b>	<b>\$ 13,664</b>	<b>\$ 3,232,650</b>	<b>\$ 799,501</b>
\$ 11,395	\$ —	\$ —	\$ —	\$ 648	\$ 2,523,224	\$ 47,677
—	—	—	—	—	—	35
—	—	—	—	178	209,941	(1,179,713)
13,603	—	—	—	990	—	1,150
—	246	1,851	—	—	—	986
—	—	—	—	—	—	—
—	—	—	—	25	2,060	29,334
—	—	—	—	—	—	1,288
—	—	—	—	—	—	—
—	—	—	—	—	—	214,017
—	54,040	339,015	—	—	—	995,283
—	—	—	—	—	497,435	6,715
<b>24,998</b>	<b>54,286</b>	<b>340,866</b>	<b>—</b>	<b>1,841</b>	<b>3,232,660</b>	<b>116,772</b>
(4,061)	3,129	19,514	2,559	11,823	(10)	682,729
<b>(4,061)</b>	<b>3,129</b>	<b>19,514</b>	<b>2,559</b>	<b>11,823</b>	<b>(10)</b>	<b>682,729</b>
<b>\$ 20,937</b>	<b>\$ 57,415</b>	<b>\$ 360,380</b>	<b>\$ 2,559</b>	<b>\$ 13,664</b>	<b>\$ 3,232,650</b>	<b>\$ 799,501</b>

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 670	\$ 33,491	\$ (59,724)	\$ 3,462
Deposits in Surplus Money Investment Fund .....	—	8,284	825,968	—
Receivables .....	—	3,193	16,488	126
Due from Other Funds .....	—	78	27,330	—
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	16
Inventory .....	—	—	—	—
Investments .....	—	10,312	—	—
Advances and Loans Receivable .....	—	—	5,223	—
Fixed Assets .....	—	1,163,051	8,760	—
Investment in General Fixed Assets .....	—	(1,153,396)	(8,760)	—
Securities and Other Property Held in Trust .....	—	258	—	—
Bonds Authorized and Unissued .....	—	—	—	—
Provision for Unissued Authorized Securities .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 670</b>	<b>\$ 65,271</b>	<b>\$ 815,285</b>	<b>\$ 3,604</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 27	\$ 1,502	\$ —	\$ 448
Benefits Payable .....	—	—	—	—
Due to Other Funds .....	32	16,725	14,853	351
Due to Other Governments .....	43	6,134	—	—
Accrued Interest Payable .....	—	39	—	—
Dividends Payable .....	—	—	—	—
Advance Collections .....	—	7,465	—	—
Deposits .....	—	2,506	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	9,655	—	—
Other Liabilities .....	5	1	31,500	—
<b>Total Liabilities .....</b>	<b>107</b>	<b>44,027</b>	<b>46,353</b>	<b>799</b>
<b>FUND BALANCE</b>				
Unreserved-Undesignated .....	563	21,244	768,932	2,805
<b>Total Fund Balance (Deficit) .....</b>	<b>563</b>	<b>21,244</b>	<b>768,932</b>	<b>2,805</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 670</b>	<b>\$ 65,271</b>	<b>\$ 815,285</b>	<b>\$ 3,604</b>

Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ 1	\$ 14,511	\$ (1)	\$ 192,298
2,788	722,238	15,615	8,982,080
189	11,506	—	9,697,231
13	40,539	157	250,595
—	—	—	83,151
—	234	—	18,468
—	—	—	14,168
33,867	265,595	—	17,069,401
—	1,771,542	—	9,111,219
—	4,372	—	4,650,228
—	—	—	(1,265,093)
—	—	—	648
—	1,584,110	—	2,226,710
—	(1,584,110)	—	(2,226,710)
—	—	—	2,121,696
—	19,380	—	1,340,859
<b>\$ 36,858</b>	<b>\$ 2,849,917</b>	<b>\$ 15,771</b>	<b>\$ 52,266,949</b>
\$ —	\$ 5,176	\$ —	\$ 3,611,557
—	—	—	9,939,336
2	158	12	(753,866)
—	466	—	184,955
—	22,855	—	244,030
—	—	—	8,800
—	1	—	872,894
—	11,442	—	144,971
—	—	—	250,000
37,068	—	—	48,568
—	—	—	214,017
—	2,500,390	—	27,726,618
—	546	—	1,447,904
<b>37,070</b>	<b>2,541,034</b>	<b>12</b>	<b>43,939,784</b>
(212)	308,883	15,759	8,327,165
<b>(212)</b>	<b>308,883</b>	<b>15,759</b>	<b>8,327,165</b>
<b>\$ 36,858</b>	<b>\$ 2,849,917</b>	<b>\$ 15,771</b>	<b>\$ 52,266,949</b>

(Concluded)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

## Year Ended June 30, 2003

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Consumer Power and Conservation Financing Authority Fund (9326)	California Housing Finance Fund (0501)	California Main Street Program Fund (0535)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 360</b>	<b>\$ —</b>	<b>\$ 941,771</b>	<b>\$ 23</b>
<b>ADDITIONS</b>				
Operating Income .....	6	12,308	95,819	13
Income from Investments .....	—	—	540,925	—
Transfers from Other Funds .....	—	15,675	18	—
Proceeds from Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	(3,425)	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	29,049	—	—
<b>Total Additions .....</b>	<b>6</b>	<b>57,032</b>	<b>633,337</b>	<b>13</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	148	11,497	149,581	27
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	340	44,397	—	—
Interest on Bonded Debt .....	—	—	393,004	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>488</b>	<b>55,894</b>	<b>542,585</b>	<b>27</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ (122)</b>	<b>\$ 1,138</b>	<b>\$ 1,032,523</b>	<b>\$ 9</b>

California National Guard Members' Farm and Home Building Fund of 1978 (0503)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Capitol Area Development Fund (0537)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care and Development Facilities Direct Loan Fund (0472)
\$ 4,342	\$ 185	\$ 874,965	\$ 43	\$ 2,254,815	\$ 85,555	\$ 1,021
92	2	555,530	316	8,863	173,532	25
81	—	—	—	—	—	—
—	—	36,147	—	123	73,256	—
—	—	—	—	—	—	—
(1)	—	—	—	—	—	—
—	—	260,193	—	—	—	—
—	—	—	—	—	—	—
<b>172</b>	<b>2</b>	<b>851,870</b>	<b>316</b>	<b>8,986</b>	<b>246,788</b>	<b>25</b>
16	164	470,616	343	85,696	216,579	113
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	98,556	—	11	29,579	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	27	—	—	1	—
—	—	—	—	92,931	7,140	—
—	—	—	—	—	—	—
<b>16</b>	<b>164</b>	<b>569,199</b>	<b>343</b>	<b>178,638</b>	<b>253,299</b>	<b>113</b>
\$ 4,498	\$ 23	\$ 1,157,636	\$ 16	\$ 2,085,163	\$ 79,044	\$ 933

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Child Care Facilities Revolving Fund (0620)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)	East Bay State Building Authority Fund (0523)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 37,276</b>	<b>\$ 1,352,609</b>	<b>\$ —</b>	<b>\$ 10,684</b>
<b>ADDITIONS</b>				
Operating Income .....	5,115	6,695,229	9,943,883	6,250
Income from Investments .....	—	582,458	—	—
Transfers from Other Funds .....	—	—	—	—
Proceeds from Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	5,590	—	—	—
<b>Total Additions .....</b>	<b>10,705</b>	<b>7,277,687</b>	<b>9,943,883</b>	<b>6,250</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	1,686,830	9,943,883	5,517
Workers Benefit Payments .....	—	5,130,822	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	70,000	—	—	—
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	(1,100)	(39,820)	—	—
<b>Total Deductions .....</b>	<b>68,900</b>	<b>6,777,832</b>	<b>9,943,883</b>	<b>5,517</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ (20,919)</b>	<b>\$ 1,852,464</b>	<b>\$ —</b>	<b>\$ 11,417</b>

Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	High Technology Education Revenue Bond Fund (0525)	Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)
\$ 225	\$ 134	\$ 66,863	\$ 72,530	\$ 113,273	\$ 32,368	\$ 13,623
88,590	—	33,743	21,322	39,932	8,152	2,616
3,530	1	—	—	—	—	—
—	—	—	—	3,686	—	—
—	—	—	—	—	—	—
530	—	—	—	—	—	—
—	—	5	—	—	—	—
—	—	8,566	—	—	—	724
<b>92,650</b>	<b>1</b>	<b>42,314</b>	<b>21,322</b>	<b>43,618</b>	<b>8,152</b>	<b>3,340</b>
157,531	—	59,073	12,567	37,732	9,949	952
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,686	—	10,100
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(64,656)	—	(26)	—	—	—	—
—	—	—	—	—	—	—
—	—	2,963	—	—	—	1,500
<b>92,875</b>	<b>—</b>	<b>62,010</b>	<b>12,567</b>	<b>41,418</b>	<b>9,949</b>	<b>12,552</b>
\$ —	\$ 135	\$ 47,167	\$ 81,285	\$ 115,473	\$ 30,571	\$ 4,411

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	New Prison Construction Revenue Fund (0534)	Oakland State Building Authority Fund (0539)	Riverside County Public Financing Authority Fund (0561)	Rural Economic Development Infrastructure Revenue Bond Fund (0521)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 723</b>	<b>\$ 6,223</b>	<b>\$ 171</b>	<b>\$ 10,197</b>
<b>ADDITIONS</b>				
Operating Income .....	12	8,407	807	446
Income from Investments .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Proceeds from Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	574	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	580
<b>Total Additions .....</b>	<b>12</b>	<b>8,407</b>	<b>1,381</b>	<b>1,026</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	419	7,336	1,528	(1,886)
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	10,100
Interest on Bonded Debt .....	—	—	—	—
Redemption of Bonds and Notes .....	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>419</b>	<b>7,336</b>	<b>1,528</b>	<b>8,214</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 316</b>	<b>\$ 7,294</b>	<b>\$ 24</b>	<b>\$ 3,009</b>

Safe Drinking Water State Revolving Fund (0629)	San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond and Improvement Funds (0559,0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575,0576,0578,0580,0581,0583)
\$ (14,335)	\$ 2,753	\$ 18,918	\$ 7,271	\$ 14,396	\$ 53,219	\$ 476,613
6,260	3,520	22,281	82	172	2,791,144	263,996
—	—	—	—	—	—	1,291
11,404	—	—	—	3,590	—	786,381
—	—	—	—	—	—	8,949
—	—	—	—	—	(53,219)	(2,945)
—	—	—	—	—	—	81
2,862	—	—	1	822	—	459,692
<u>20,526</u>	<u>3,520</u>	<u>22,281</u>	<u>83</u>	<u>4,584</u>	<u>2,737,925</u>	<u>1,517,445</u>
(7,461)	3,144	21,685	—	3,568	1,814,156	371,407
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	4,800	3,590	976,998	800,421
—	—	—	—	—	—	35,544
—	—	—	—	—	—	102,282
—	—	—	—	(1)	—	1,569
—	—	—	(5)	—	—	—
17,713	—	—	—	—	—	106
<u>10,252</u>	<u>3,144</u>	<u>21,685</u>	<u>4,795</u>	<u>7,157</u>	<u>2,791,154</u>	<u>1,311,329</u>
\$ (4,061)	\$ 3,129	\$ 19,514	\$ 2,559	\$ 11,823	\$ (10)	\$ 682,729

(Continued)

# Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Tahoe Conservancy Fund (0568)	Toll Bridge Authority Funds (0500,0536,0542, 0586,0596)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 550</b>	<b>\$ 26,725</b>	<b>\$ 665,382</b>	<b>\$ 3,236</b>
<b>ADDITIONS</b>				
Operating Income .....	190	183	3,132,715	21,975
Income from Investments .....	—	—	14,939	—
Transfers from Other Funds .....	—	—	—	—
Proceeds from Sale of Bonds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	19,423	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>190</b>	<b>183</b>	<b>3,167,077</b>	<b>21,975</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	177	(473)	3,063,569	22,407
Workers Benefit Payments .....	—	—	—	—
Net Income Available for Dividends .....	—	—	—	—
Transfers to Other Funds .....	—	602	—	—
Interest on Bonded Debt .....	—	535	—	—
Redemption of Bonds and Notes .....	—	5,000	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	(42)	(1)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>177</b>	<b>5,664</b>	<b>3,063,527</b>	<b>22,406</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 563</b>	<b>\$ 21,244</b>	<b>\$ 768,932</b>	<b>\$ 2,805</b>

Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	<u>Total</u>
\$ (171)	\$ 332,469	\$ 17,163	\$ 7,484,168
1,988	193,136	—	24,138,652
—	—	357	1,143,582
—	2,029	2,893	935,202
—	—	—	8,949
—	—	—	(39,063)
—	76	—	260,355
—	—	—	507,886
<u>1,988</u>	<u>195,241</u>	<u>3,250</u>	<u>26,955,563</u>
—	215,976	4,654	18,369,020
—	—	—	5,130,822
—	—	—	—
2,029	2,892	—	2,058,101
—	—	—	429,083
—	—	—	107,282
—	(41)	—	(63,170)
—	—	—	100,066
—	—	—	(18,638)
<u>2,029</u>	<u>218,827</u>	<u>4,654</u>	<u>26,112,566</u>
<u>\$ (212)</u>	<u>\$ 308,883</u>	<u>\$ 15,759</u>	<u>\$ 8,327,165</u>

(Concluded)

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Page

# **Working Capital and Revolving Funds**

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$ 138,718	\$ —
Deposits in Surplus Money Investment Fund .....	—	1,822
Receivables .....	23	—
Due from Other Funds .....	8,157	24
Due from Other Governments .....	1,117	—
Prepaid Expenses .....	80,013	—
Inventory .....	—	—
Investments .....	—	—
Advances and Loans Receivable .....	—	—
Fixed Assets .....	2,822,939	—
Investment in General Fixed Assets .....	(613)	—
Other Assets .....	—	—
<b>Total Assets</b> .....	<b>\$ 3,050,354</b>	<b>\$ 1,846</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 37,020	\$ —
Due to Other Funds .....	4,788	—
Due to Other Governments .....	—	—
Accrued Interest Payable .....	—	—
Advance Collections .....	—	—
Deposits .....	3,008,453	—
PMIA Loans Payable .....	—	—
Advances from Other Funds .....	—	—
Contracts and Notes Payable .....	—	—
Bonds Payable .....	—	—
Other Liabilities .....	4,116	—
<b>Total Liabilities</b> .....	<b>3,054,377</b>	<b>—</b>
<b>FUND BALANCE</b>		
Contributed Capital .....	—	1,846
Unreserved-Undesignated .....	(4,023)	—
<b>Total Fund Balance (Deficit)</b> .....	<b>(4,023)</b>	<b>1,846</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 3,050,354</b>	<b>\$ 1,846</b>

Ballot Paper Revolving Fund (0605)	Blind Vendor Revolving Loan Fund (9727)	California Health and Human Services Agency Data Center Revolving Fund (0632)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)
\$ 313	\$ —	\$ 5,379	\$ 13,936	\$ —	\$ 1	\$ 271
—	101	80,944	—	—	3,191	116
—	—	816	—	—	473	25
—	1	67,754	—	59,266	35	43
—	—	33	750	—	—	827
—	—	702	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	17,596	—	—	4,840	9
—	—	—	—	—	(4,840)	—
—	—	—	—	—	—	—
<b>\$ 313</b>	<b>\$ 102</b>	<b>\$ 173,224</b>	<b>\$ 14,686</b>	<b>\$ 59,266</b>	<b>\$ 3,700</b>	<b>\$ 1,291</b>
\$ —	\$ —	\$ 36,990	\$ —	\$ 2,098	\$ —	\$ 1
—	—	37,926	—	57,168	159	582
—	—	—	—	—	—	—
—	—	45,517	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	14,767	—	—	—	—
—	—	—	—	—	—	—
—	—	100	—	—	—	4
—	—	<b>135,300</b>	—	<b>59,266</b>	<b>159</b>	<b>587</b>
313	102	37,924	14,686	—	3,541	704
—	—	—	—	—	—	—
<b>313</b>	<b>102</b>	<b>37,924</b>	<b>14,686</b>	<b>—</b>	<b>3,541</b>	<b>704</b>
<b>\$ 313</b>	<b>\$ 102</b>	<b>\$ 173,224</b>	<b>\$ 14,686</b>	<b>\$ 59,266</b>	<b>\$ 3,700</b>	<b>\$ 1,291</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Equipment Service Fund (0608)	General Obligation Bond Expense Revolving Fund (0630)
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$ 2	\$ 75
Deposits in Surplus Money Investment Fund .....	92,250	—
Receivables .....	2	—
Due from Other Funds .....	11,122	11
Due from Other Governments .....	—	—
Prepaid Expenses .....	—	—
Inventory .....	32,516	—
Investments .....	—	—
Advances and Loans Receivable .....	—	—
Fixed Assets .....	264,109	—
Investment in General Fixed Assets .....	—	—
Other Assets .....	—	—
<b>Total Assets</b> .....	<b>\$ 400,001</b>	<b>\$ 86</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 6,830	\$ 11
Due to Other Funds .....	16,226	—
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 .....	—	—
<b>Total Liabilities</b> .....	<b>23,056</b>	<b>11</b>
<b>FUND BALANCE</b>		
Contributed Capital .....	242,248	75
Unreserved-Undesignated .....	134,697	—
<b>Total Fund Balance (Deficit)</b> .....	<b>376,945</b>	<b>75</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 400,001</b>	<b>\$ 86</b>

Nonrepresented State Employee Long-Term Disability Insurance Fund (0607)	Oil Spill Bond Expense Account (0762)	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund	
					Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)
\$ 1,093	\$ 1	\$ 6,365	\$ 801	\$ 1	\$ 25,991	\$ 5,053
—	439	—	—	10,854	—	26,109
—	—	—	—	—	—	436
—	4	—	—	100	—	12,424
—	—	—	—	—	—	1,011
—	—	—	—	—	—	164
—	—	—	—	—	—	51,794
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	64,384
—	—	—	—	—	—	—
<b>\$ 1,093</b>	<b>\$ 444</b>	<b>\$ 6,365</b>	<b>\$ 801</b>	<b>\$ 10,955</b>	<b>\$ 25,991</b>	<b>\$ 161,375</b>
\$ —	\$ —	\$ —	\$ 633	\$ 6,418	\$ 7,651	\$ 6,655
—	—	—	273	—	437	1,524
—	—	6,345	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	3,778
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	13,240
—	—	<b>6,345</b>	<b>906</b>	<b>6,418</b>	<b>8,088</b>	<b>25,197</b>
1,093	444	20	—	4,537	17,903	136,178
—	—	—	(105)	—	—	—
<b>1,093</b>	<b>444</b>	<b>20</b>	<b>(105)</b>	<b>4,537</b>	<b>17,903</b>	<b>136,178</b>
<b>\$ 1,093</b>	<b>\$ 444</b>	<b>\$ 6,365</b>	<b>\$ 801</b>	<b>\$ 10,955</b>	<b>\$ 25,991</b>	<b>\$ 161,375</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Protective Services Fund * (0246)	Public Buildings Construction Fund (0660)
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 160
Deposits in Surplus Money Investment Fund .....	—	1,306,040
Receivables .....	—	4,735
Due from Other Funds .....	—	127,176
Due from Other Governments .....	—	—
Prepaid Expenses .....	—	—
Inventory .....	—	—
Investments .....	—	603,085
Advances and Loans Receivable .....	—	4,731,953
Fixed Assets .....	—	416,014
Investment in General Fixed Assets .....	—	—
Other Assets .....	—	57,129
<b>Total Assets</b> .....	<b>\$ —</b>	<b>\$ 7,246,292</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ —	\$ 47,791
Due to Other Funds .....	—	81,116
Due to Other Governments .....	—	—
Accrued Interest Payable .....	—	57,042
Advance Collections .....	—	25,617
Deposits .....	—	607,830
PMIA Loans Payable .....	—	1,024,446
Advances from Other Funds .....	—	—
Contracts and Notes Payable .....	—	—
Bonds Payable .....	—	5,333,124
Other Liabilities .....	—	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>7,176,966</b>
<b>FUND BALANCE</b>		
Contributed Capital .....	—	69,326
Unreserved-Undesignated .....	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>—</b>	<b>69,326</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ —</b>	<b>\$ 7,246,292</b>

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

Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund		Revolving Loan Fund (0662)	Service Revolving Fund		State Payroll Revolving Fund (0675)
	Rehabilitation Revolving Loan Guarantee Fund (0665)	Supported Employment Revolving Loan Guarantee Account (0669)		Printing Account (0666002)	Purchasing Account (0666001)	
\$ 402	\$ —	\$ —	\$ 15	\$ 3,766	\$ 59,416	\$ 1,181,858
—	717	531	—	—	—	—
—	—	—	—	151	1,175	—
—	7	5	—	12,493	103,984	—
—	—	—	—	52	5,593	—
—	—	—	—	1,029	479	—
—	—	—	—	4,915	7,078	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	13,118	82,433	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 402</b>	<b>\$ 724</b>	<b>\$ 536</b>	<b>\$ 15</b>	<b>\$ 35,524</b>	<b>\$ 260,158</b>	<b>\$ 1,181,858</b>
\$ —	\$ —	\$ —	\$ —	\$ 2,829	\$ 43,415	\$ 890,493
—	—	—	—	13,413	895	75,705
—	—	—	—	—	—	215,660
—	—	—	—	—	—	—
—	—	—	—	22,577	160,060	—
—	—	—	—	—	935	—
—	—	—	—	—	—	—
—	—	—	—	4,710	34	—
—	—	—	—	—	—	—
—	—	—	—	1,735	165	—
—	—	—	—	<b>45,264</b>	<b>205,504</b>	<b>1,181,858</b>
402	724	536	15	—	54,654	—
—	—	—	—	(9,740)	—	—
<b>402</b>	<b>724</b>	<b>536</b>	<b>15</b>	<b>(9,740)</b>	<b>54,654</b>	<b>—</b>
<b>\$ 402</b>	<b>\$ 724</b>	<b>\$ 536</b>	<b>\$ 15</b>	<b>\$ 35,524</b>	<b>\$ 260,158</b>	<b>\$ 1,181,858</b>

(Continued)

# Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)
<b>ASSETS</b>		
Cash in State Treasury and Agency Accounts .....	\$ 4	\$ 196
Deposits in Surplus Money Investment Fund .....	405,060	45,214
Receivables .....	—	4,334
Due from Other Funds .....	4,101	410
Due from Other Governments .....	53,379	59
Prepaid Expenses .....	—	—
Inventory .....	—	—
Investments .....	27	—
Advances and Loans Receivable .....	—	—
Fixed Assets .....	—	—
Investment in General Fixed Assets .....	—	—
Other Assets .....	—	—
<b>Total Assets</b> .....	<b>\$ 462,571</b>	<b>\$ 50,213</b>
<b>LIABILITIES</b>		
Accounts Payable .....	\$ 1,047	\$ 2,884
Due to Other Funds .....	1,816	3,006
Due to Other Governments .....	—	3,191
Accrued Interest Payable .....	—	—
Advance Collections .....	—	147
Deposits .....	—	—
PMIA Loans Payable .....	—	—
Advances from Other Funds .....	—	—
Contracts and Notes Payable .....	—	—
Bonds Payable .....	310,919	—
Other Liabilities .....	—	—
<b>Total Liabilities</b> .....	<b>313,782</b>	<b>9,228</b>
<b>FUND BALANCE</b>		
Contributed Capital .....	148,789	40,985
Unreserved-Undesignated .....	—	—
<b>Total Fund Balance (Deficit)</b> .....	<b>148,789</b>	<b>40,985</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 462,571</b>	<b>\$ 50,213</b>

Stephen P. Teale Data Center Revolving Fund (0683)	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 6,386	\$ 23,303,919	\$ 2,173	\$ 646	\$ 24,756,941
34,412	—	12,714	—	2,020,514
75	—	10,610	—	22,855
17,075	119,700	99,797	83,104	726,793
—	—	—	—	62,821
8	—	2,844	—	85,239
—	—	1,408	—	97,711
—	—	—	—	603,112
—	—	—	—	4,731,953
17,586	—	16,435	—	3,719,463
—	—	—	—	(5,453)
—	—	—	—	57,129
<b>\$ 75,542</b>	<b>\$ 23,423,619</b>	<b>\$ 145,981</b>	<b>\$ 83,750</b>	<b>\$ 36,879,078</b>
\$ 15,354	\$ —	\$ 8,400	\$ 6,974	\$ 1,123,494
328	200,157	54,792	76,776	627,087
—	—	—	—	225,196
—	—	—	—	57,042
—	—	—	—	257,696
—	23,223,462	—	—	26,840,680
—	—	—	—	1,024,446
—	—	94,517	—	94,517
1,626	—	—	—	21,137
—	—	—	—	5,644,043
9	—	428	—	19,797
<b>17,317</b>	<b>23,423,619</b>	<b>158,137</b>	<b>83,750</b>	<b>35,935,135</b>
58,225	—	—	—	835,270
—	—	(12,156)	—	108,673
<b>58,225</b>	<b>—</b>	<b>(12,156)</b>	<b>—</b>	<b>943,943</b>
<b>\$ 75,542</b>	<b>\$ 23,423,619</b>	<b>\$ 145,981</b>	<b>\$ 83,750</b>	<b>\$ 36,879,078</b>

(Concluded)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,394</b>	<b>\$ 1,805</b>	<b>\$ 313</b>
	—		
<b>ADDITIONS</b>			
Operating Income .....	—	1,090	—
Income from Investments .....	—	—	—
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	(19)	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>(19)</b>	<b>1,090</b>	<b>—</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	4,754	1,049	—
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	644	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>5,398</b>	<b>1,049</b>	<b>—</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ (4,023)</b>	<b>\$ 1,846</b>	<b>\$ 313</b>
	<u>          </u>	<u>          </u>	<u>          </u>

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

Blind Vendor Revolving Loan Fund (9727)	California Health and Human Services Agency Data Center Revolving Fund (0632)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund * (9726)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Equipment Service Fund (0608)
\$ 100	\$ 47,693	\$ 14,519	\$ —	\$ 3,298	\$ 325	\$ 345,350
(1)	236,879	—	—	1,887	5,350	162,598
2	—	—	—	82	—	—
—	—	—	—	—	—	—
1	1,716	—	—	77	—	—
—	—	—	—	180	—	—
—	—	4,393	—	—	—	1,235
<b>2</b>	<b>238,595</b>	<b>4,393</b>	<b>—</b>	<b>2,226</b>	<b>5,350</b>	<b>163,833</b>
—	263,986	—	—	1,897	4,971	132,248
—	—	—	—	—	—	—
—	(107)	—	—	86	—	(10)
—	(15,515)	—	—	—	—	—
—	—	4,226	—	—	—	—
—	<b>248,364</b>	<b>4,226</b>	<b>—</b>	<b>1,983</b>	<b>4,971</b>	<b>132,238</b>
<b>\$ 102</b>	<b>\$ 37,924</b>	<b>\$ 14,686</b>	<b>\$ —</b>	<b>\$ 3,541</b>	<b>\$ 704</b>	<b>\$ 376,945</b>

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	General Obligation Bond Expense Revolving Fund (0630)	Nonrepresented State Employee Long-Term Disability Insurance Fund (0607)	Oil Spill Bond Expense Account (0762)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 75</b>	<b>\$ 1,093</b>	<b>\$ 436</b>
<b>ADDITIONS</b>			
Operating Income .....	1,691	—	10
Income from Investments .....	—	—	—
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>1,691</b>	—	<b>10</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	1,691	—	2
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>1,691</b>	—	<b>2</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 75</b>	<b>\$ 1,093</b>	<b>\$ 444</b>

Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Protective Services Fund (0246)	Public Buildings Construction Fund (0660)
			Inmate Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)		
\$ 12,710	\$ —	\$ 1,769	\$ 45,238	\$ 136,358	\$ 1,406	\$ 101,959
—	845	9,178	8	162,247	—	317,821
—	—	—	—	387	—	—
—	—	—	1,744	—	—	899,432
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	845	9,178	1,752	162,634	—	1,217,253
—	950	6,410	29,087	162,405	—	350,457
—	—	—	—	—	1,406	899,429
—	—	—	—	—	—	—
12,690	—	—	—	409	—	—
—	—	—	—	—	—	—
12,690	950	6,410	29,087	162,814	1,406	1,249,886
\$ 20	\$ (105)	\$ 4,537	\$ 17,903	\$ 136,178	\$ —	\$ 69,326

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

		Rehabilitation Revolving Loan Guarantee Fund	
	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Supported Employment Revolving Loan Guarantee Account (0669)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 402</b>	<b>\$ 709</b>	<b>\$ 525</b>
<b>ADDITIONS</b>			
Operating Income .....	—	15	11
Income from Investments .....	—	—	—
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>15</b>	<b>11</b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	—	—	—
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 402</b>	<b>\$ 724</b>	<b>\$ 536</b>

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

Revolving Loan Fund (0662)	Service Revolving Fund		State Payroll Revolving Fund * (0675)	State Water Pollution Control Revolving Fund (0617)	State Water Quality Control Fund (0679)	Stephen P. Teale Data Center Revolving Fund (0683)
	Printing Account (0666002)	Purchasing Account (0666001)				
\$ 15	\$ (4,610)	\$ 61,165	\$ —	\$ 37,464	\$ 25,500	\$ 59,629
—	61,503	536,542	—	225,101	31,880	91,092
—	—	—	—	—	—	631
—	—	—	—	1,726	—	—
—	(403)	5,345	—	—	—	(4,664)
—	—	—	—	91,787	—	—
—	—	—	—	85,293	414	—
—	<b>61,100</b>	<b>541,887</b>	—	<b>403,907</b>	<b>32,294</b>	<b>87,059</b>
—	66,521	544,033	—	14,170	16,169	90,415
—	—	—	—	1,737	640	—
—	(294)	4,365	—	—	—	(1,952)
—	3	—	—	—	—	—
—	—	—	—	276,675	—	—
—	<b>66,230</b>	<b>548,398</b>	—	<b>292,582</b>	<b>16,809</b>	<b>88,463</b>
\$ 15	\$ (9,740)	\$ 54,654	\$ —	\$ 148,789	\$ 40,985	\$ 58,225

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	Surplus Money Investment Fund (0681)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$       —</b>	<b>\$     (14,590)</b>	<b>\$       —</b>
<b>ADDITIONS</b>			
Operating Income .....	481,078	(1)	12,602,445
Income from Investments .....	—	—	—
Transfers from Other Funds .....	—	—	—
Prior Year Revenue Adjustments .....	1	—	(354,182)
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	—	—	—
<b>    Total Additions .....</b>	<b><u>481,079</u></b>	<b><u>(1)</u></b>	<b><u>12,248,263</u></b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	737,802	(2,435)	12,248,263
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	(256,723)	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>    Total Deductions .....</b>	<b><u>481,079</u></b>	<b><u>(2,435)</u></b>	<b><u>12,248,263</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b><u>\$       —</u></b>	<b><u>\$     (12,156)</u></b>	<b><u>\$       —</u></b>

Total

**\$ 882,050**

14,929,269

1,102

902,902

(352,128)

91,967

91,335

**15,664,447**

14,674,845

903,212

(253,991)

(2,413)

280,901

**15,602,554**

**\$ 943,943**

(Concluded)

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# **Retirement Funds**

# Nongovernmental Cost Funds Retirement Funds Balance Sheet

**June 30, 2003**  
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 9	\$ 853	\$ 1
Deposits in Surplus Money Investment Fund .....	136	—	123
Receivables .....	—	2,917	2,097
Due from Other Funds .....	1	—	11
Due from Other Governments .....	—	—	—
Prepaid Expenses .....	—	—	—
Investments .....	—	751	88,474
Fixed Assets .....	—	—	—
Investment in General Fixed Assets .....	—	—	—
Other Assets .....	—	—	—
<b>Total Assets</b> .....	<b>\$ 146</b>	<b>\$ 4,521</b>	<b>\$ 90,706</b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ —	\$ 7	\$ —
Due to Other Funds .....	12	183	107
Due to Other Governments .....	—	—	—
Deposits .....	—	—	—
Contracts and Notes Payable .....	—	—	—
Other Liabilities .....	—	—	—
<b>Total Liabilities</b> .....	<b>12</b>	<b>190</b>	<b>107</b>
<b>FUND BALANCE</b>			
Reserved for Employees' Pension Benefits .....	134	4,331	90,599
<b>Total Fund Balance</b> .....	<b>134</b>	<b>4,331</b>	<b>90,599</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 146</b>	<b>\$ 4,521</b>	<b>\$ 90,706</b>

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Replacements Benefit Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 627	\$ 28,473	\$ 1	\$ 7	\$ 4,719	\$ 34,690
—	491,750	23	—	250,596	742,628
3	26,219,610	212	—	2,142,617	28,367,456
—	24,129	—	—	2,811	26,952
—	180	—	—	—	180
—	1,141	—	—	124	1,265
131,022	176,331,507	—	—	115,460,576	292,012,330
—	169,154	—	—	1,357	170,511
—	—	—	—	—	—
—	9	—	—	(12,253)	(12,244)
<b>\$ 131,652</b>	<b>\$ 203,265,953</b>	<b>\$ 236</b>	<b>\$ 7</b>	<b>\$ 117,850,547</b>	<b>\$ 321,343,768</b>
\$ 590	\$ 57,715,138	\$ 212	\$ 7	\$ 17,473,682	\$ 75,189,636
77	641,221	—	—	50	641,650
—	—	—	—	402	402
—	1	—	—	—	1
—	427	—	—	—	427
80	10,259	—	—	288	10,627
<b>747</b>	<b>58,367,046</b>	<b>212</b>	<b>7</b>	<b>17,474,422</b>	<b>75,842,743</b>
130,905	144,898,907	24	—	100,376,125	245,501,025
<b>130,905</b>	<b>144,898,907</b>	<b>24</b>	<b>—</b>	<b>100,376,125</b>	<b>245,501,025</b>
<b>\$ 131,652</b>	<b>\$ 203,265,953</b>	<b>\$ 236</b>	<b>\$ 7</b>	<b>\$ 117,850,547</b>	<b>\$ 321,343,768</b>

(Concluded)

# Nongovernmental Cost Funds Retirement Funds Statement of Operations

**Year Ended June 30, 2003**

(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 133</b>	<b>\$ 4,995</b>	<b>\$ 65,390</b>
<b>ADDITIONS</b>			
Employers Contributions .....	—	12,806	15,323
Income from Investments .....	—	12	4,803
Members Contributions .....	—	11,109	6,717
Transfers from Other Funds .....	—	90,117	—
Prior Year Revenue Adjustments .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Additions .....	81	—	—
<b>Total Additions .....</b>	<b>81</b>	<b>114,044</b>	<b>26,843</b>
<b>DEDUCTIONS</b>			
Benefits .....	—	113,938	307
Administrative Expenses .....	80	687	435
Members Contributions Refunded .....	—	83	892
Transfers to Other Funds .....	—	—	—
Adjustments to Prior Year Appropriation Expenditures .....	—	—	—
Prior Year Surplus Adjustments .....	—	—	—
Other Deductions .....	—	—	—
<b>Total Deductions .....</b>	<b>80</b>	<b>114,708</b>	<b>1,634</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 134</b>	<b>\$ 4,331</b>	<b>\$ 90,599</b>

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Replacements Benefit Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 128,007	\$ 143,357,256	\$ 51	\$ —	\$ 96,713,327	\$ 240,269,159
—	1,772,856	212	68	2,982,965	4,784,230
10,275	4,577,055	—	—	3,688,444	8,280,589
22	2,041,516	—	—	2,094,096	4,153,460
—	—	—	—	—	90,117
—	—	—	—	(86)	(86)
—	—	—	—	—	—
—	2,204,061	—	—	15	2,204,157
<b>10,297</b>	<b>10,595,488</b>	<b>212</b>	<b>68</b>	<b>8,765,434</b>	<b>19,512,467</b>
6,852	6,910,592	239	68	4,950,114	11,982,110
299	1,769,125	—	—	75,198	1,845,824
248	114,026	—	—	79,513	194,762
—	—	—	—	—	—
—	(4,208)	—	—	(2,534)	(6,742)
—	264,302	—	—	345	264,647
—	—	—	—	—	—
<b>7,399</b>	<b>9,053,837</b>	<b>239</b>	<b>68</b>	<b>5,102,636</b>	<b>14,280,601</b>
<b>\$ 130,905</b>	<b>\$ 144,898,907</b>	<b>\$ 24</b>	<b>\$ —</b>	<b>\$ 100,376,125</b>	<b>\$ 245,501,025</b>

(Concluded)

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Page

# **Trust and Agency Funds – Other**

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

**June 30, 2003**  
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Alfred E. Alquist Earthquake Fund * (0953)	Asbestos Abatement Fund (0973)	Asthma and Lung Disease Research Fund (8003)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1,416	\$ —	\$ 197	\$ 367
Deposits in Surplus Money Investment Fund .....	—	—	—	—
Receivables .....	—	—	—	—
Due from Other Funds .....	2,717	—	—	—
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 4,133</b>	<b>\$ —</b>	<b>\$ 197</b>	<b>\$ 367</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ —
Due to Other Funds .....	—	—	—	—
Due to Other Governments .....	4,133	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>4,133</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	—	—	197	367
<b>Total Fund Balance (Deficit)</b> .....	<b>—</b>	<b>—</b>	<b>197</b>	<b>367</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 4,133</b>	<b>\$ —</b>	<b>\$ 197</b>	<b>\$ 367</b>

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



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

**June 30, 2003**  
(Amounts in thousands)

	California Economic Development Grant and Loan Fund			
	Grant and Loan Collection Account (0695)	Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account (0694)	California Farmland Conservancy Program Fund (0867)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ —	\$ 8	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	849	644	83	922
Receivables .....	—	3	—	—
Due from Other Funds .....	8	8	1	9
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 857</b>	<b>\$ 663</b>	<b>\$ 84</b>	<b>\$ 931</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 55	\$ —	\$ —
Due to Other Funds .....	—	11	6	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	9	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>75</b>	<b>6</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	857	588	78	931
<b>Total Fund Balance (Deficit) .....</b>	<b>857</b>	<b>588</b>	<b>78</b>	<b>931</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 857</b>	<b>\$ 663</b>	<b>\$ 84</b>	<b>\$ 931</b>

California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)	California Infrastructure and Economic Development Bank Fund (0649)	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)
\$ 288	\$ 7	\$ 16	\$ —	\$ 1	\$ 1	\$ 180
—	432	24,761	75	154,679	1,933	—
—	—	2,829	—	147	—	—
7	48	251	1	1,562	53	—
—	—	—	—	1,869	—	—
—	—	13	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	14	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 295</b>	<b>\$ 487</b>	<b>\$ 27,884</b>	<b>\$ 76</b>	<b>\$ 158,258</b>	<b>\$ 1,987</b>	<b>\$ 180</b>
\$ —	\$ 65	\$ 2,851	\$ —	\$ 480	\$ 157	\$ —
—	32	83	—	8,371	61	—
—	—	—	—	126,521	—	—
—	—	—	—	—	—	—
—	—	—	—	37	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	124	—	—	—	—
<b>—</b>	<b>97</b>	<b>3,058</b>	<b>—</b>	<b>135,409</b>	<b>218</b>	<b>—</b>
—	—	—	—	—	—	—
295	390	24,826	76	22,849	1,769	180
<b>295</b>	<b>390</b>	<b>24,826</b>	<b>76</b>	<b>22,849</b>	<b>1,769</b>	<b>180</b>
<b>\$ 295</b>	<b>\$ 487</b>	<b>\$ 27,884</b>	<b>\$ 76</b>	<b>\$ 158,258</b>	<b>\$ 1,987</b>	<b>\$ 180</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	California Public School Library Protection Fund (0975)	California Seniors Special Fund (0886)	California Small Business Development Center Fund (0801)	California State Lottery Education Fund (0814)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 155	\$ —	\$ 81	\$ 3
Deposits in Surplus Money Investment Fund .....	—	105	—	9,327
Receivables .....	—	—	—	—
Due from Other Funds .....	—	1	—	206,080
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 155</b>	<b>\$ 106</b>	<b>\$ 81</b>	<b>\$ 215,410</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 81	\$ 3,508
Due to Other Funds .....	13	4	—	4,434
Due to Other Governments .....	—	—	—	198,666
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>13</b>	<b>4</b>	<b>81</b>	<b>206,608</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	142	102	—	8,802
<b>Total Fund Balance (Deficit)</b> .....	<b>142</b>	<b>102</b>	<b>—</b>	<b>8,802</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 155</b>	<b>\$ 106</b>	<b>\$ 81</b>	<b>\$ 215,410</b>

California State Lottery Education Fund-California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California State World Trade Commission Fund	
					California Export Promotion Account (0824)	California State World Trade Commission Fund (0981)
\$ 365	\$ 1	\$ 5,609	\$ 363	\$ 100,720	\$ —	\$ 120
—	41	6,789	27,959	35,403	6	—
—	—	17,111	309	56,896	—	—
59	—	12,252	12,683	17,934	—	—
—	—	—	—	4,656	—	—
—	—	—	1	3,028	—	—
—	—	—	—	—	—	—
—	—	26,705	—	458,351	—	—
—	—	103	—	234,174	—	—
—	—	—	—	1,502	—	—
—	—	—	—	(1,502)	—	—
—	—	—	—	9	—	—
—	—	—	—	—	—	—
—	—	—	—	4,855	—	—
<b>\$ 424</b>	<b>\$ 42</b>	<b>\$ 68,569</b>	<b>\$ 41,315</b>	<b>\$ 916,026</b>	<b>\$ 6</b>	<b>\$ 120</b>
\$ 11	\$ —	\$ 8,993	\$ 1,887	\$ 32,192	\$ —	\$ —
41	—	3,070	8,003	24,914	3	—
—	—	—	14	380	—	—
—	—	—	—	76,896	3	—
—	—	29	—	6,226	—	—
—	—	—	—	—	—	—
—	—	—	—	6,913	—	—
—	—	2,398	—	16	—	—
—	—	—	—	96,275	—	—
—	—	5,595	8	118,236	—	—
<b>52</b>	<b>—</b>	<b>20,085</b>	<b>9,912</b>	<b>362,048</b>	<b>6</b>	<b>—</b>
—	—	—	—	—	—	—
372	42	48,484	31,403	553,978	—	120
<b>372</b>	<b>42</b>	<b>48,484</b>	<b>31,403</b>	<b>553,978</b>	<b>—</b>	<b>120</b>
<b>\$ 424</b>	<b>\$ 42</b>	<b>\$ 68,569</b>	<b>\$ 41,315</b>	<b>\$ 916,026</b>	<b>\$ 6</b>	<b>\$ 120</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	California Urban Waterfront Area Restoration Financing Authority Fund (0982)	California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Lab System and Equine Research Lab Account (0881)	Charter School Security Fund (8000)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1	\$ 710	\$ 548
Deposits in Surplus Money Investment Fund .....	151	33	—	—
Receivables .....	—	—	—	5
Due from Other Funds .....	1	—	—	—
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 153</b>	<b>\$ 34</b>	<b>\$ 710</b>	<b>\$ 553</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 1	\$ 710	\$ —
Due to Other Funds .....	—	—	—	—
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>1</b>	<b>710</b>	<b>—</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	153	33	—	553
<b>Total Fund Balance (Deficit) .....</b>	<b>153</b>	<b>33</b>	<b>—</b>	<b>553</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 153</b>	<b>\$ 34</b>	<b>\$ 710</b>	<b>\$ 553</b>



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

**June 30, 2003**  
(Amounts in thousands)

	County Health Services Fund (Continued from previous page)		D.A.R.E. California	Deferred
	Local Health Capital Expenditure Account (0900)	Rural Health Services Account (0671)	(Drug Abuse Resistance Education) Fund * (0876)	Compensation Plan Fund (0915)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 2	\$ —	\$ 2
Deposits in Surplus Money Investment Fund .....	654	967	—	2,268
Receivables .....	—	—	—	2,447
Due from Other Funds .....	6	1,544	—	33,097
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	4,617,751
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 661</b>	<b>\$ 2,513</b>	<b>\$ —</b>	<b>\$ 4,655,565</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ —	\$ 1,238
Due to Other Funds .....	—	1	—	174
Due to Other Governments .....	—	637	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>638</b>	<b>—</b>	<b>1,412</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	661	1,875	—	4,654,153
<b>Total Fund Balance (Deficit)</b> .....	<b>661</b>	<b>1,875</b>	<b>—</b>	<b>4,654,153</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 661</b>	<b>\$ 2,513</b>	<b>\$ —</b>	<b>\$ 4,655,565</b>

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



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

**June 30, 2003**  
(Amounts in thousands)

	Environmental Enforcement and Training Account (8013)	Export Finance Fund (0809)	Farmworker Housing Grant Fund (0927)	Flexelect Benefit Fund (0821)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 79	\$ 1	\$ 38,962	\$ 1
Deposits in Surplus Money Investment Fund .....	—	10,930	—	7,075
Receivables .....	—	—	—	—
Due from Other Funds .....	—	98	18,344	70
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets</b> .....	<b>\$ 79</b>	<b>\$ 11,029</b>	<b>\$ 57,306</b>	<b>\$ 7,146</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ 10	\$ 31,324	\$ 38
Due to Other Funds .....	—	8,000	255	—
Due to Other Governments .....	—	—	27,641	—
Advance Collections .....	—	—	—	78
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities</b> .....	<b>—</b>	<b>8,010</b>	<b>59,220</b>	<b>116</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	79	3,019	(1,914)	7,030
<b>Total Fund Balance (Deficit)</b> .....	<b>79</b>	<b>3,019</b>	<b>(1,914)</b>	<b>7,030</b>
<b>Total Liabilities and Fund Balance</b> .....	<b>\$ 79</b>	<b>\$ 11,029</b>	<b>\$ 57,306</b>	<b>\$ 7,146</b>

Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund (0912)	Health Professions Education Fund (0829)	Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Trust Fund (0597)	Home Purchase Assistance Fund (0698)
\$ 1,166	\$ 1,426	\$ 201,191	\$ (1)	\$ 5,275	\$ 16,696	\$ 2
364	—	—	242	—	—	21,191
—	—	—	753	2	—	5,190
534	2,683	5,201,522	1	81,918	—	211
—	—	—	—	1,473	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	22,884
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 2,064</b>	<b>\$ 4,109</b>	<b>\$ 5,402,713</b>	<b>\$ 995</b>	<b>\$ 88,668</b>	<b>\$ 16,696</b>	<b>\$ 49,478</b>
\$ 736	\$ —	\$ 4,373,108	\$ 951	\$ 86,280	\$ 148	\$ —
3,012	—	453,707	34	1,555	1,050	—
—	1,504	575,898	1	—	14,412	—
943	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
219	—	—	—	—	—	—
<b>4,910</b>	<b>1,504</b>	<b>5,402,713</b>	<b>986</b>	<b>87,835</b>	<b>15,610</b>	<b>—</b>
—	—	—	—	—	—	—
(2,846)	2,605	—	9	833	1,086	49,478
<b>(2,846)</b>	<b>2,605</b>	<b>—</b>	<b>9</b>	<b>833</b>	<b>1,086</b>	<b>49,478</b>
<b>\$ 2,064</b>	<b>\$ 4,109</b>	<b>\$ 5,402,713</b>	<b>\$ 995</b>	<b>\$ 88,668</b>	<b>\$ 16,696</b>	<b>\$ 49,478</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Housing Insurance Fund (0916)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 2,825	\$ 14	\$ 23	\$ 5,335
Deposits in Surplus Money Investment Fund .....	44,809	183,740	—	6,310
Receivables .....	918	313	—	4,264
Due from Other Funds .....	921	107,867	—	55
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	55	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	2,698	—	—	—
Fixed Assets .....	10	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	300	—	—	—
<b>Total Assets .....</b>	<b>\$ 52,536</b>	<b>\$ 291,934</b>	<b>\$ 23</b>	<b>\$ 15,964</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 2,523	\$ 235,778	\$ —	\$ 6,757
Due to Other Funds .....	370	389	—	—
Due to Other Governments .....	—	9,136	—	—
Advance Collections .....	1,601	—	—	1,250
Deposits .....	5	—	—	2,431
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	2,500	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	29	2	—	—
<b>Total Liabilities .....</b>	<b>7,028</b>	<b>245,305</b>	<b>—</b>	<b>10,438</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	45,508	46,629	23	5,526
<b>Total Fund Balance (Deficit) .....</b>	<b>45,508</b>	<b>46,629</b>	<b>23</b>	<b>5,526</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 52,536</b>	<b>\$ 291,934</b>	<b>\$ 23</b>	<b>\$ 15,964</b>

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

Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)	Lighting Device Fund * (0850)	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)
\$ 9,237	\$ 1,247	\$ —	\$ 1	\$ —	\$ 7,008	\$ 1
—	9,663	72,538	152	—	345,565	—
89	5	—	—	—	—	—
—	1,390	670	1	—	2,724	—
—	—	—	—	—	—	—
—	2,102	—	—	—	—	—
—	—	—	—	—	—	—
—	2,517	—	—	—	—	—
—	(2,517)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 9,326</b>	<b>\$ 14,407</b>	<b>\$ 73,208</b>	<b>\$ 154</b>	<b>\$ —</b>	<b>\$ 355,297</b>	<b>\$ 1</b>
\$ 18	\$ 872	\$ 14,020	\$ —	\$ —	\$ 20	\$ —
594	255	37	—	—	—	—
—	4	—	—	—	—	—
—	465	—	—	—	—	—
5,744	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>6,356</b>	<b>1,596</b>	<b>14,057</b>	<b>—</b>	<b>—</b>	<b>20</b>	<b>—</b>
—	—	—	—	—	—	—
2,970	12,811	59,151	154	—	355,277	1
<b>2,970</b>	<b>12,811</b>	<b>59,151</b>	<b>154</b>	<b>—</b>	<b>355,277</b>	<b>1</b>
<b>\$ 9,326</b>	<b>\$ 14,407</b>	<b>\$ 73,208</b>	<b>\$ 154</b>	<b>\$ —</b>	<b>\$ 355,297</b>	<b>\$ 1</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Local Agency Investment Fund (0924)	Lupus Foundation of America, California Chapters Fund (8006)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 21,822,248	\$ 248	\$ 1	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	1,038	42,062
Receivables .....	—	—	—	—
Due from Other Funds .....	98,670	—	100	896
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 21,920,918</b>	<b>\$ 248</b>	<b>\$ 1,139</b>	<b>\$ 42,958</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 1	\$ 4
Due to Other Funds .....	315	—	—	34,095
Due to Other Governments .....	98,355	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	109	—	—	—
<b>Total Liabilities .....</b>	<b>98,779</b>	<b>—</b>	<b>1</b>	<b>34,099</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	21,822,139	248	1,138	8,859
<b>Total Fund Balance (Deficit) .....</b>	<b>21,822,139</b>	<b>248</b>	<b>1,138</b>	<b>8,859</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 21,920,918</b>	<b>\$ 248</b>	<b>\$ 1,139</b>	<b>\$ 42,958</b>

Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund		Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	National WWII Veterans Memorial Trust Fund (8002)	Non-Treasury Trust Funds (0990)
	Institutions for Mental Disease Account (0873)	State Hospital Account (0872)				
\$ 1	\$ —	\$ 1	\$ —	\$ —	\$ 1	\$ 121,108
5,738	3	7,756	7,428	29,163	121	—
—	—	—	—	803	—	17,419
56	—	162	70	259	1	1,829
—	—	—	—	—	—	—
—	—	—	—	—	—	33
—	—	—	—	—	—	937,610
—	—	—	—	—	—	—
—	—	—	—	—	—	24
—	—	—	—	—	—	(7)
—	—	—	—	—	—	26,808,059
—	—	—	—	—	—	—
—	—	—	—	—	—	66
<b>\$ 5,795</b>	<b>\$ 3</b>	<b>\$ 7,919</b>	<b>\$ 7,498</b>	<b>\$ 30,225</b>	<b>\$ 123</b>	<b>\$ 27,886,141</b>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4,919
—	—	—	—	—	—	3,698
—	—	—	—	—	—	5
—	—	—	—	—	—	23,694
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	899,331
—	—	—	—	—	—	<b>931,647</b>
—	—	—	—	—	—	26,954,494
5,795	3	7,919	7,498	30,225	123	—
<b>5,795</b>	<b>3</b>	<b>7,919</b>	<b>7,498</b>	<b>30,225</b>	<b>123</b>	<b>26,954,494</b>
<b>\$ 5,795</b>	<b>\$ 3</b>	<b>\$ 7,919</b>	<b>\$ 7,498</b>	<b>\$ 30,225</b>	<b>\$ 123</b>	<b>\$ 27,886,141</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Nutrition Reserve Fund (0939)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund .....	—	—	558	147
Receivables .....	—	—	—	—
Due from Other Funds .....	—	—	5	8
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	134,636
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 1</b>	<b>\$ —</b>	<b>\$ 563</b>	<b>\$ 134,791</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 7	\$ —
Due to Other Funds .....	—	—	—	70
Due to Other Governments .....	—	—	—	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>7</b>	<b>70</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	1	—	556	134,721
<b>Total Fund Balance (Deficit) .....</b>	<b>1</b>	<b>—</b>	<b>556</b>	<b>134,721</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1</b>	<b>\$ —</b>	<b>\$ 563</b>	<b>\$ 134,791</b>

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

Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Primary Care Risk Pool (0664)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Safety Account (0969)
\$ 1	\$ —	\$ 1	\$ 2	\$ 3,306	\$ 2,088	\$ 180,729
24,822	5,940	128	—	109,885	183,073	—
—	3	—	—	97,386	4,927	—
591	85	1	—	745	35,956	235,307
—	—	—	—	—	—	—
20	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	11,612	86,592	—
—	—	—	—	—	—	—
13	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 25,447</b>	<b>\$ 6,028</b>	<b>\$ 130</b>	<b>\$ 2</b>	<b>\$ 222,934</b>	<b>\$ 312,636</b>	<b>\$ 416,036</b>
\$ 1,275	\$ 3,063	\$ —	\$ —	\$ 178,973	\$ 142,353	\$ —
93	—	—	—	40,039	1,977	—
596	24	—	—	—	—	416,036
—	—	—	—	784	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
56	—	—	—	1	431	—
<b>2,020</b>	<b>3,087</b>	<b>—</b>	<b>—</b>	<b>219,797</b>	<b>144,761</b>	<b>416,036</b>
—	—	—	—	—	—	—
23,427	2,941	130	2	3,137	167,875	—
<b>23,427</b>	<b>2,941</b>	<b>130</b>	<b>2</b>	<b>3,137</b>	<b>167,875</b>	<b>—</b>
<b>\$ 25,447</b>	<b>\$ 6,028</b>	<b>\$ 130</b>	<b>\$ 2</b>	<b>\$ 222,934</b>	<b>\$ 312,636</b>	<b>\$ 416,036</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Renewable Energy Loan Loss Reserve Fund (8100)	Renewable Resources Investment Fund (0940)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 569	\$ 943,258	\$ 8,547	\$ 3,909
Deposits in Surplus Money Investment Fund .....	—	3,633	—	—
Receivables .....	—	—	—	—
Due from Other Funds .....	—	35	—	122
Due from Other Governments .....	—	—	—	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	1,769,930	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	—
Investment in General Fixed Assets .....	—	—	—	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 569</b>	<b>\$ 2,716,856</b>	<b>\$ 8,547</b>	<b>\$ 4,031</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 385	\$ —
Due to Other Funds .....	—	—	—	70
Due to Other Governments .....	325	—	7,878	—
Advance Collections .....	—	—	—	—
Deposits .....	—	9,000	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>325</b>	<b>9,000</b>	<b>8,263</b>	<b>70</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	244	2,707,856	284	3,961
<b>Total Fund Balance (Deficit) .....</b>	<b>244</b>	<b>2,707,856</b>	<b>284</b>	<b>3,961</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 569</b>	<b>\$ 2,716,856</b>	<b>\$ 8,547</b>	<b>\$ 4,031</b>

Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
\$ 659	\$ 1	\$ 3	\$ —	\$ 269	\$ —	\$ 1
41,578	229	—	20,191	—	296	15,703
—	89	—	—	—	109	217
1,136	2	—	1,875	4,086	5	232
—	—	—	—	—	—	10,984
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	163,534	—	—	—
—	—	—	—	14,997	—	13
—	—	—	—	(14,997)	—	(13)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,778	—	—	—
<b>\$ 43,373</b>	<b>\$ 321</b>	<b>\$ 3</b>	<b>\$ 187,378</b>	<b>\$ 4,355</b>	<b>\$ 410</b>	<b>\$ 27,137</b>
\$ 1,521	\$ 9	\$ —	\$ —	\$ 4,140	\$ —	\$ —
1,607	—	—	—	—	621	21,266
2,537	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	180,723	—	—	—
—	—	—	1,398	—	16	93
<b>5,665</b>	<b>9</b>	<b>—</b>	<b>182,121</b>	<b>4,140</b>	<b>637</b>	<b>21,359</b>
—	—	—	—	—	—	—
37,708	312	3	5,257	215	(227)	5,778
<b>37,708</b>	<b>312</b>	<b>3</b>	<b>5,257</b>	<b>215</b>	<b>(227)</b>	<b>5,778</b>
<b>\$ 43,373</b>	<b>\$ 321</b>	<b>\$ 3</b>	<b>\$ 187,378</b>	<b>\$ 4,355</b>	<b>\$ 410</b>	<b>\$ 27,137</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 21	\$ 1	\$ —	\$ 229,082
Deposits in Surplus Money Investment Fund .....	33,074	52	7,892	530,881
Receivables .....	—	—	4	188,503
Due from Other Funds .....	155,669	—	57	80,151
Due from Other Governments .....	—	—	—	15,419
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	—	25
Investment in General Fixed Assets .....	—	—	—	(25)
Securities and Other Property Held in Trust .....	—	—	—	12
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 188,764</b>	<b>\$ 53</b>	<b>\$ 7,953</b>	<b>\$ 1,044,048</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ 108,503	\$ —	\$ 1,671	\$ 38,625
Due to Other Funds .....	55,079	—	4	291,153
Due to Other Governments .....	20,240	—	15	4,258
Advance Collections .....	—	—	—	1,665
Deposits .....	—	—	—	167,745
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	—	—
<b>Total Liabilities .....</b>	<b>183,822</b>	<b>—</b>	<b>1,690</b>	<b>503,446</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	4,942	53	6,263	540,602
<b>Total Fund Balance (Deficit) .....</b>	<b>4,942</b>	<b>53</b>	<b>6,263</b>	<b>540,602</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 188,764</b>	<b>\$ 53</b>	<b>\$ 7,953</b>	<b>\$ 1,044,048</b>

State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)
\$ 362	\$ —	\$ 50,427	\$ 49	\$ —	\$ 32,911	\$ 4,623
—	6,256	—	17,162	—	—	—
—	—	—	—	27,069	—	—
—	23	42	156	—	13,953	—
—	—	2	—	—	560	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	116	—	—	—	—
—	—	(116)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 362</b>	<b>\$ 6,279</b>	<b>\$ 50,471</b>	<b>\$ 17,367</b>	<b>\$ 27,069</b>	<b>\$ 47,424</b>	<b>\$ 4,623</b>
\$ —	\$ 520	\$ 2,485	\$ 2,631	\$ —	\$ 23,370	\$ —
—	250	112	248	27,069	14	—
—	142	47,874	251	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>—</b>	<b>912</b>	<b>50,471</b>	<b>3,130</b>	<b>27,069</b>	<b>23,384</b>	<b>—</b>
—	—	—	—	—	—	—
362	5,367	—	14,237	—	24,040	4,623
<b>362</b>	<b>5,367</b>	<b>—</b>	<b>14,237</b>	<b>—</b>	<b>24,040</b>	<b>4,623</b>
<b>\$ 362</b>	<b>\$ 6,279</b>	<b>\$ 50,471</b>	<b>\$ 17,367</b>	<b>\$ 27,069</b>	<b>\$ 47,424</b>	<b>\$ 4,623</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)
<b>ASSETS</b>				
Cash in State Treasury and Agency Accounts .....	\$ 1	\$ 1	\$ —	\$ 2
Deposits in Surplus Money Investment Fund .....	1,567	6,354	137,732	238
Receivables .....	—	—	2,796	—
Due from Other Funds .....	14	59	2,984	9
Due from Other Governments .....	—	—	9,847	—
Prepaid Expenses .....	—	—	—	—
Inventory .....	—	—	—	—
Investments .....	—	—	—	—
Advances and Loans Receivable .....	—	—	—	—
Fixed Assets .....	—	—	1,115	—
Investment in General Fixed Assets .....	—	—	(1,115)	—
Securities and Other Property Held in Trust .....	—	—	—	—
Provision for Long-Term Obligations .....	—	—	—	—
Other Assets .....	—	—	—	—
<b>Total Assets .....</b>	<b>\$ 1,582</b>	<b>\$ 6,414</b>	<b>\$ 153,359</b>	<b>\$ 249</b>
<b>LIABILITIES</b>				
Accounts Payable .....	\$ —	\$ —	\$ 5,484	\$ 1
Due to Other Funds .....	—	—	4,201	6
Due to Other Governments .....	—	—	2,720	—
Advance Collections .....	—	—	—	—
Deposits .....	—	—	—	—
PMIA Loans Payable .....	—	—	—	—
Advances from Other Funds .....	—	—	—	—
Contracts and Notes Payable .....	—	—	—	—
Bonds Payable .....	—	—	—	—
Other Liabilities .....	—	—	166	—
<b>Total Liabilities .....</b>	<b>—</b>	<b>—</b>	<b>12,571</b>	<b>7</b>
<b>FUND BALANCE</b>				
Reserved for Deposits .....	—	—	—	—
Unreserved-Undesignated .....	1,582	6,414	140,788	242
<b>Total Fund Balance (Deficit) .....</b>	<b>1,582</b>	<b>6,414</b>	<b>140,788</b>	<b>242</b>
<b>Total Liabilities and Fund Balance .....</b>	<b>\$ 1,582</b>	<b>\$ 6,414</b>	<b>\$ 153,359</b>	<b>\$ 249</b>

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

Superfund Bond Trust Fund (0826)	Supplemental Contributions Program Fund (0259)	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Unallocated General Obligation Bond Commercial Paper Fund * (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)
\$ 1	\$ 1	\$ 1	\$ 1	\$ —	\$ 40,644	\$ 200
250	14	996	41	—	—	3,871
—	1	658	3,200	—	—	2
20	—	24	13	—	12,082	36
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	18,445	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>\$ 271</b>	<b>\$ 18,461</b>	<b>\$ 1,679</b>	<b>\$ 3,255</b>	<b>\$ —</b>	<b>\$ 52,726</b>	<b>\$ 4,109</b>
\$ —	\$ 33	\$ 1	\$ —	\$ —	\$ 39,543	\$ 355
—	—	94	24	—	84	1,635
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	5
<b>—</b>	<b>33</b>	<b>95</b>	<b>24</b>	<b>—</b>	<b>39,627</b>	<b>1,995</b>
—	—	—	—	—	—	—
271	18,428	1,584	3,231	—	13,099	2,114
<b>271</b>	<b>18,428</b>	<b>1,584</b>	<b>3,231</b>	<b>—</b>	<b>13,099</b>	<b>2,114</b>
<b>\$ 271</b>	<b>\$ 18,461</b>	<b>\$ 1,679</b>	<b>\$ 3,255</b>	<b>\$ —</b>	<b>\$ 52,726</b>	<b>\$ 4,109</b>

(Continued)

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

**June 30, 2003**  
(Amounts in thousands)

	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	<u>Total</u>
<b>ASSETS</b>			
Cash in State Treasury and Agency Accounts .....	\$ 86	\$ 6	\$ 23,869,676
Deposits in Surplus Money Investment Fund .....	—	584	2,771,646
Receivables .....	425	35,046	470,146
Due from Other Funds .....	—	95	6,482,772
Due from Other Governments .....	—	—	96,630
Prepaid Expenses .....	—	—	3,127
Inventory .....	—	—	2,135
Investments .....	1,979	—	8,063,611
Advances and Loans Receivable .....	—	—	423,393
Fixed Assets .....	—	—	20,349
Investment in General Fixed Assets .....	—	—	(20,292)
Securities and Other Property Held in Trust .....	—	—	26,808,080
Provision for Long-Term Obligations .....	—	—	—
Other Assets .....	—	—	6,999
<b>Total Assets .....</b>	<b><u>\$ 2,490</u></b>	<b><u>\$ 35,731</u></b>	<b><u>\$ 68,998,272</u></b>
<b>LIABILITIES</b>			
Accounts Payable .....	\$ 7	\$ 35,731	\$ 5,446,762
Due to Other Funds .....	30	—	1,092,395
Due to Other Governments .....	—	—	1,670,740
Advance Collections .....	—	—	107,654
Deposits .....	—	—	420,402
PMIA Loans Payable .....	—	—	—
Advances from Other Funds .....	—	—	9,413
Contracts and Notes Payable .....	—	—	2,414
Bonds Payable .....	—	—	276,998
Other Liabilities .....	—	—	1,025,850
<b>Total Liabilities .....</b>	<b><u>37</u></b>	<b><u>35,731</u></b>	<b><u>10,052,628</u></b>
<b>FUND BALANCE</b>			
Reserved for Deposits .....	—	—	26,954,494
Unreserved-Undesignated .....	2,453	—	31,991,150
<b>Total Fund Balance (Deficit) .....</b>	<b><u>2,453</u></b>	<b><u>—</u></b>	<b><u>58,945,644</u></b>
<b>Total Liabilities and Fund Balance .....</b>	<b><u>\$ 2,490</u></b>	<b><u>\$ 35,731</u></b>	<b><u>\$ 68,998,272</u></b>

(Concluded)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Alfred E. Alquist Earthquake Fund * (0953)	Asbestos Abatement Fund (0973)	Asthma and Lung Disease Research Fund (8003)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 4,275</b>	<b>\$ —</b>	<b>\$ 197</b>	<b>\$ 183</b>
<b>ADDITIONS</b>				
Operating Income .....	15,899	—	—	184
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>15,899</b>	<b>—</b>	<b>—</b>	<b>184</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	20,174	—	—	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>20,174</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 197</b>	<b>\$ 367</b>

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

Audit Repayment Trust Fund (0816)	Bay Fill Cleanup and Abatement Fund (0914)	Birth Defects Research Fund (0919)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Breast Cancer Research Fund (0945)	California Business Resources and Assistance Innovation Network Trust Fund (0925)	California Economic Development Grant and Loan Fund (0922)
\$ 276	\$ 288	\$ (509)	\$ 1,441	\$ 591	\$ 140	\$ 4,154
101	111	(1)	554	642	70	475
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	447
<b>101</b>	<b>111</b>	<b>(1)</b>	<b>554</b>	<b>642</b>	<b>70</b>	<b>922</b>
15	146	(237)	227	487	(10)	1,693
—	—	—	—	—	—	—
—	—	—	—	—	—	—
273	—	—	—	—	—	—
—	(2)	—	—	—	—	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
<b>288</b>	<b>146</b>	<b>(237)</b>	<b>227</b>	<b>487</b>	<b>(10)</b>	<b>1,693</b>
<b>\$ 89</b>	<b>\$ 253</b>	<b>\$ (273)</b>	<b>\$ 1,768</b>	<b>\$ 746</b>	<b>\$ 220</b>	<b>\$ 3,383</b>

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

California Economic Development  
Grant and Loan Fund  
(Continued from previous page)

	Grant and Loan Collection Account (0695)	Hazardous Waste Reduction Loan Account (0828)	Petroleum Financing Collection Account (0694)	California Farmland Conservancy Program Fund (0867)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 815</b>	<b>\$ 652</b>	<b>\$ 1,056</b>	<b>\$ 937</b>
<b>ADDITIONS</b>				
Operating Income .....	39	184	40	31
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	779	—	—
<b>Total Additions .....</b>	<b>39</b>	<b>963</b>	<b>40</b>	<b>31</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	(3)	1,027	18	37
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	1,000	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>(3)</b>	<b>1,027</b>	<b>1,018</b>	<b>37</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 857</b>	<b>\$ 588</b>	<b>\$ 78</b>	<b>\$ 931</b>

California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Trust Fund (0843)	California Infrastructure and Economic Development Bank Fund (0649)	California Motorcyclist Safety Fund (0840)	California Peace Officer Memorial Foundation Fund (0974)
\$ 353	\$ 341	\$ 30,135	\$ 73	\$ 66,781	\$ 1,445	\$ 184
531	293	3,021	2,003	5,469	1,213	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	250	178
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,776	—	557	—	—
<b>531</b>	<b>293</b>	<b>5,797</b>	<b>2,003</b>	<b>6,026</b>	<b>1,463</b>	<b>178</b>
589	244	2,867	—	4,701	1,139	182
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2,000	16,000	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	8,239	—	29,257	—	—
<b>589</b>	<b>244</b>	<b>11,106</b>	<b>2,000</b>	<b>49,958</b>	<b>1,139</b>	<b>182</b>
<b>\$ 295</b>	<b>\$ 390</b>	<b>\$ 24,826</b>	<b>\$ 76</b>	<b>\$ 22,849</b>	<b>\$ 1,769</b>	<b>\$ 180</b>

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	California Public School Library Protection Fund (0975)	California Seniors Special Fund (0886)	California Small Business Development Center Fund (0801)	California State Lottery Education Fund (0814)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	\$ (189)	\$ 69	\$ 24	\$ 7,100
<b>ADDITIONS</b>				
Operating Income .....	21,149	58	3	79
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	1,019,530
Prior Year Revenue Adjustments .....	—	—	—	84
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>21,149</b>	<b>58</b>	<b>3</b>	<b>1,019,693</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	20,818	25	27	980,023
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	37,968
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>20,818</b>	<b>25</b>	<b>27</b>	<b>1,017,991</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 142</b>	<b>\$ 102</b>	<b>\$ —</b>	<b>\$ 8,802</b>

California State Lottery Education Fund– California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)	California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California State World Trade Commission Fund	
					California Export Promotion Account (0824)	California State World Trade Commission Fund (0981)
\$ 286	\$ 41	\$ 45,642	\$ 39,990	\$ 543,974	\$ 6	\$ 120
—	1	113,667	1,045	782,200	22	—
—	—	10,044	—	821,447	—	—
—	—	1,972	—	26,653	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
367	—	760	43,782	99,681	—	—
—	—	10	—	5,271	—	—
—	—	—	—	8,189	—	—
—	—	(3)	—	3	—	—
<b>367</b>	<b>1</b>	<b>126,450</b>	<b>44,827</b>	<b>1,743,444</b>	<b>22</b>	<b>—</b>
281	—	120,650	18,037	1,611,717	28	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	954	33,519	60,245	—	—
—	—	1,993	1,858	49,858	—	—
—	—	—	—	—	—	—
—	—	11	—	11,620	—	—
<b>281</b>	<b>—</b>	<b>123,608</b>	<b>53,414</b>	<b>1,733,440</b>	<b>28</b>	<b>—</b>
\$ <b>372</b>	\$ <b>42</b>	\$ <b>48,484</b>	\$ <b>31,403</b>	\$ <b>553,978</b>	\$ <b>—</b>	\$ <b>120</b>

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	California Urban Waterfront Area Restoration Financing Authority Fund (0982)	California Veterans Memorial Registry Fund (0621)	California Veterinary Diagnostic Lab System and Equine Research Lab Account (0881)	Charter School Security Fund (8000)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 150</b>	<b>\$ 33</b>	<b>\$ —</b>	<b>\$ 83</b>
<b>ADDITIONS</b>				
Operating Income .....	3	2	2,420	470
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>3</b>	<b>2</b>	<b>2,420</b>	<b>470</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	2	2,420	—
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>2</b>	<b>2,420</b>	<b>—</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 153</b>	<b>\$ 33</b>	<b>\$ —</b>	<b>\$ 553</b>

Child Care and Development Facilities Loan Guaranty Fund (0474)	Child Support Collections Recovery Fund (8004)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Services Fund (Continued on next page)		
				California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)
\$ 436	\$ —	\$ 289	\$ —	\$ 3,840	\$ 247	\$ 88,661
10	295,304	—	2,669	77,604	41	281,115
—	—	—	—	—	—	—
—	—	—	2,317	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	962	—	—	3,968	—
—	—	—	(2)	—	—	—
—	—	—	—	—	—	—
—	—	362	—	—	—	—
<b>10</b>	<b>295,304</b>	<b>1,324</b>	<b>4,984</b>	<b>77,604</b>	<b>4,009</b>	<b>281,115</b>
(2,614)	295,304	1,238	7,693	66,849	2,083	272,835
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,706	—	—	—	—	—	—
—	—	—	(2,709)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>92</b>	<b>295,304</b>	<b>1,238</b>	<b>4,984</b>	<b>66,849</b>	<b>2,083</b>	<b>272,835</b>
\$ 354	\$ —	\$ 375	\$ —	\$ 14,595	\$ 2,173	\$ 96,941

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	Country Health Services Fund (Continued from previous page)		D.A.R.E. California (Drug Abuse Resistance Education) Fund* (0876)	Deferred Compensation Plan Fund (0915)
	Local Health Capital Expenditure Account (0900)	Rural Health Services Account (0671)		
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 647</b>	<b>\$ 4,745</b>	<b>\$ —</b>	<b>\$ 4,483,674</b>
<b>ADDITIONS</b>				
Operating Income .....	14	4,218	—	514,036
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>14</b>	<b>4,218</b>	<b>—</b>	<b>514,036</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	3,120	—	343,553
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	3,968	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	(1)
Prior Year Surplus Adjustments .....	—	—	—	5
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>7,088</b>	<b>—</b>	<b>343,557</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 661</b>	<b>\$ 1,875</b>	<b>\$ —</b>	<b>\$ 4,654,153</b>

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

DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)	Education Technology Trust Fund (0655)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)
\$ 13,294	\$ 2,694	\$ 93	\$ 6,921	\$ 2,060	\$ 32,261	\$ 1,062
271,421	1,119	—	706	(12,549)	785,778	—
—	—	—	—	—	—	—
—	52	—	—	—	—	26
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(20)	154	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>271,401</b>	<b>1,325</b>	<b>—</b>	<b>706</b>		<b>785,778</b>	<b>26</b>
284,697	2,043	—	1,117	(17,061)	666,995	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	1,617	—	—
(2)	1,899	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,766	—	—
<b>284,695</b>	<b>3,942</b>	<b>—</b>	<b>1,117</b>		<b>666,995</b>	<b>3</b>
\$ —	\$ 77	\$ 93	\$ 6,510	\$ 1,189	\$ 151,044	\$ 1,085

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	Environmental Enforcement and Training Account (8013)	Export Finance Fund (0809)	Farmworker Housing Grant Fund (0927)	Flexelect Benefit Fund (0821)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	\$ —	\$ 11,608	\$ 4,808	\$ 6,668
<b>ADDITIONS</b>				
Operating Income .....	24	783	(11,226)	17,696
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	55	—	10,745	93
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>79</b>	<b>783</b>	<b>(481)</b>	<b>17,789</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	885	827	17,427
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	8,487	4,548	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	866	—
<b>Total Deductions .....</b>	<b>—</b>	<b>9,372</b>	<b>6,241</b>	<b>17,427</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 79</b>	<b>\$ 3,019</b>	<b>\$ (1,914)</b>	<b>\$ 7,030</b>

Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund (0912)	Health Professions Education Fund (0829)	Healthy Families Fund (0555)	High Technology Theft Apprehension and Prosecution Trust Fund (0597)	Home Purchase Assistance Fund (0698)
\$ (6,810)	\$ 3,066	\$ —	\$ 25	\$ 1,042	\$ 174	\$ 47,872
966	5,447	29,388,942	1,254	802,429	14,285	27
—	—	—	—	—	—	—
—	—	—	—	—	—	1,574
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	35
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>966</b>	<b>5,447</b>	<b>29,388,942</b>	<b>1,254</b>	<b>802,429</b>	<b>14,285</b>	<b>1,636</b>
(2,997)	2,842	29,388,942	1,270	802,639	13,373	30
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,066	—	—	—	—	—
(1)	—	—	—	—	—	—
—	—	—	—	(1)	—	—
—	—	—	—	—	—	—
	<b>5,908</b>	<b>29,388,942</b>	<b>1,270</b>	<b>802,638</b>	<b>13,373</b>	<b>30</b>
\$ (2,846)	\$ 2,605	\$ —	\$ 9	\$ 833	\$ 1,086	\$ 49,478

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	Housing Insurance Fund (0916)	Housing Rehabilitation Loan Fund (0929)	Immunization Adverse Reaction Fund (0923)	Indian Gaming Revenue Sharing Trust Fund (0366)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 36,902</b>	<b>\$ 62,769</b>	<b>\$ 23</b>	<b>\$ 6,134</b>
<b>ADDITIONS</b>				
Operating Income .....	15,200	8,762	—	28,958
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	1,044	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	1,570	—	—
<b>Total Additions .....</b>	<b>16,244</b>	<b>10,332</b>	<b>—</b>	<b>28,958</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	7,620	(39,872)	—	29,566
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	18	27,330	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	(1)	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	39,015	—	—
<b>Total Deductions .....</b>	<b>7,638</b>	<b>26,472</b>	<b>—</b>	<b>29,566</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 45,508</b>	<b>\$ 46,629</b>	<b>\$ 23</b>	<b>\$ 5,526</b>

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

Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Land Bank Fund (0943)	Large Teaching Emphasis Hospital and Children's Hospital Medi-Cal Medical Education Supplemental Payment Fund (0549)	Lighting Device Fund* (0850)	Litigation Deposit Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)
\$ 1,462	\$ 10,504	\$ 57,355	\$ 151	\$ —	\$ 75,273	\$ 1
2,765	49,121	3,203	3	—	—	44
—	—	—	—	—	—	—
—	—	—	—	—	3,703	—
—	—	—	—	—	366,957	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(4)	—	—	—	—	—
—	—	—	—	—	—	—
<b>2,765</b>	<b>49,117</b>	<b>3,203</b>	<b>3</b>	<b>—</b>	<b>370,660</b>	<b>44</b>
1,257	46,814	1,407	—	—	—	44
—	—	—	—	—	90,656	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(4)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,257</b>	<b>46,810</b>	<b>1,407</b>	<b>—</b>	<b>—</b>	<b>90,656</b>	<b>44</b>
<b>\$ 2,970</b>	<b>\$ 12,811</b>	<b>\$ 59,151</b>	<b>\$ 154</b>	<b>\$ —</b>	<b>\$ 355,277</b>	<b>\$ 1</b>

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	Local Agency Investment Fund (0924)	Lupus Foundation of America, California Chapters Fund (8006)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 19,581,749</b>	<b>\$ 128</b>	<b>\$ 1,994</b>	<b>\$ 8,744</b>
<b>ADDITIONS</b>				
Operating Income .....	—	124	112	671,200
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	457,632	—	—	—
Receipts from Depositors .....	25,075,442	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>25,533,074</b>	<b>124</b>	<b>112</b>	<b>671,200</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	457,632	4	168	671,085
Payments to and for Depositors .....	22,835,052	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	800	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>23,292,684</b>	<b>4</b>	<b>968</b>	<b>671,085</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 21,822,139</b>	<b>\$ 248</b>	<b>\$ 1,138</b>	<b>\$ 8,859</b>

Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund		Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	National WWII Veterans Memorial Trust Fund (8002)	Non-Treasury Trust Funds (0990)
	Institutions for Mental Disease Account (0873)	State Hospital Account (0872)				
\$ 682	\$ 3	\$ 7,820	\$ 9,361	\$ 28,433	\$ 121	\$ 23,439,380
65,619	—	95,788	67,614	4,704	2	6,977
—	—	—	—	—	—	—
—	—	—	—	593	—	53
—	—	—	—	—	—	17,927,141
—	—	—	—	—	—	295,946
—	—	—	—	—	—	68,535
—	—	—	—	(1)	—	—
—	—	—	—	—	—	2,308
—	—	—	—	—	—	1,249
<b>65,619</b>	<b>—</b>	<b>95,788</b>	<b>67,614</b>	<b>5,296</b>	<b>2</b>	<b>18,302,209</b>
60,506	—	95,689	69,477	3,504	—	8,315
—	—	—	—	—	—	14,396,510
—	—	—	—	—	—	276,141
—	—	—	—	—	—	67,558
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	38,571
<b>60,506</b>	<b>—</b>	<b>95,689</b>	<b>69,477</b>	<b>3,504</b>	<b>—</b>	<b>14,787,095</b>
\$ 5,795	\$ 3	\$ 7,919	\$ 7,498	\$ 30,225	\$ 123	\$ 26,954,494

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	Nutrition Reserve Fund (0939)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1</b>	<b>\$ —</b>	<b>\$ 563</b>	<b>\$ 98,689</b>
<b>ADDITIONS</b>				
Operating Income .....	—	—	6	35,047
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	5,757
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	8	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>—</b>	<b>—</b>	<b>14</b>	<b>40,804</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	—	21	4,772
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>—</b>	<b>21</b>	<b>4,772</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 1</b>	<b>\$ —</b>	<b>\$ 556</b>	<b>\$ 134,721</b>

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

Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Primary Care Risk Pool (0664)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Safety Account (0969)
\$ 54,218	\$ 8,381	\$ 127	\$ 3	\$ 11,378	\$ 69,849	\$ —
2,970	360	3	—	7,252	941,185	—
—	—	—	—	—	—	—
—	—	—	—	1,112	6,307	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
25,340	—	—	—	—	—	2,292,276
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,072	—	—	—	—	—
<b>28,310</b>	<b>2,432</b>	<b>3</b>	<b>—</b>	<b>8,364</b>	<b>947,492</b>	<b>2,292,276</b>
9,101	(2)	—	1	16,605	849,466	2,292,276
—	—	—	—	—	—	—
—	—	—	—	—	—	—
50,000	1,900	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	5,974	—	—	—	—	—
<b>59,101</b>	<b>7,872</b>	<b>—</b>	<b>1</b>	<b>16,605</b>	<b>849,466</b>	<b>2,292,276</b>
<b>\$ 23,427</b>	<b>\$ 2,941</b>	<b>\$ 130</b>	<b>\$ 2</b>	<b>\$ 3,137</b>	<b>\$ 167,875</b>	<b>\$ —</b>

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	<u>Reader Employment Fund (0812)</u>	<u>Refunding Escrow Fund (0749)</u>	<u>Renewable Energy Loan Loss Reserve Fund (8100)</u>	<u>Renewable Resources Investment Fund (0940)</u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 195</b>	<b>\$ 3,141,598</b>	<b>\$ 10,006</b>	<b>\$ 2,299</b>
<b>ADDITIONS</b>				
Operating Income .....	338	107,275	—	2,096
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	35	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	3,521,900	—	—
<b>Total Additions .....</b>	<b><u>338</u></b>	<b><u>3,629,210</u></b>	<b><u>—</u></b>	<b><u>2,096</u></b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	289	4,062,764	9,722	434
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	188	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b><u>289</u></b>	<b><u>4,062,952</u></b>	<b><u>9,722</u></b>	<b><u>434</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b><u>\$ 244</u></b>	<b><u>\$ 2,707,856</u></b>	<b><u>\$ 284</u></b>	<b><u>\$ 3,961</u></b>

Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
\$ 42,594	\$ 230	\$ 3	\$ 3,847	\$ 476	\$ 397	\$ 42,006
1,544	11	—	10,135	93	540	47,439
—	—	—	—	—	—	—
—	—	—	—	—	—	804
—	—	—	—	—	—	—
—	—	—	2,355	—	—	—
—	—	—	—	—	—	4
—	—	—	—	—	—	—
8	108	—	—	—	—	—
<u>1,552</u>	<u>119</u>	<u>—</u>	<u>12,490</u>	<u>93</u>	<u>540</u>	<u>48,247</u>
4,604	14	—	8,725	354	515	87,418
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,834	—	—	2,355	—	649	—
—	—	—	—	—	—	(2,943)
—	—	—	—	—	—	—
—	23	—	—	—	—	—
<u>6,438</u>	<u>37</u>	<u>—</u>	<u>11,080</u>	<u>354</u>	<u>1,164</u>	<u>84,475</u>
<u>\$ 37,708</u>	<u>\$ 312</u>	<u>\$ 3</u>	<u>\$ 5,257</u>	<u>\$ 215</u>	<u>\$ (227)</u>	<u>\$ 5,778</u>

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	Self-Help Housing Fund (0813)	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 15,195</b>	<b>\$ 72</b>	<b>\$ 8,758</b>	<b>\$ 506,276</b>
<b>ADDITIONS</b>				
Operating Income .....	(818)	1	16,908	206,632
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	2,654
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	5,564
Prior Year Revenue Adjustments .....	—	—	—	2,380
Prior Year Surplus Adjustments .....	—	—	—	56,440
Other Additions .....	271	—	—	84,733
<b>Total Additions .....</b>	<b>(547)</b>	<b>1</b>	<b>16,908</b>	<b>358,403</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	(4,812)	20	8,408	279,823
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	14,518	—	10,995	44,334
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	(80)
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>9,706</b>	<b>20</b>	<b>19,403</b>	<b>324,077</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 4,942</b>	<b>\$ 53</b>	<b>\$ 6,263</b>	<b>\$ 540,602</b>

State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)
\$ 1,989	\$ 244	\$ —	\$ 10,807	\$ —	\$ 27,190	\$ 4,319
1,089	1,605	291,219	5,521	147,684	260,301	2,695
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,454	—	—	—	—	2,128	—
—	—	—	—	512	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>4,543</b>	<b>1,605</b>	<b>291,219</b>	<b>5,521</b>	<b>148,196</b>	<b>262,429</b>	<b>2,695</b>
1,165	1,487	291,219	2,091	147,946	265,578	263
—	—	—	—	—	—	—
—	—	—	—	250	—	2,128
—	—	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>1,165</b>	<b>1,487</b>	<b>291,219</b>	<b>2,091</b>	<b>148,196</b>	<b>265,579</b>	<b>2,391</b>
<b>\$ 5,367</b>	<b>\$ 362</b>	<b>\$ —</b>	<b>\$ 14,237</b>	<b>\$ —</b>	<b>\$ 24,040</b>	<b>\$ 4,623</b>

(Continued)

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

**Year Ended June 30, 2003**

(Amounts in thousands)

	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 1,549</b>	<b>\$ 6,364</b>	<b>\$ 70,034</b>	<b>\$ 1,098</b>
<b>ADDITIONS</b>				
Operating Income .....	33	139	166,880	123
Receipts from Federal Government .....	—	—	—	—
Income from Investments .....	—	—	—	—
Receipts from Depositors .....	—	—	—	—
Net Increase in Accountability for Deposits .....	—	—	—	—
Transfers from Other Funds .....	—	—	—	—
Prior Year Revenue Adjustments .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Additions .....	—	—	—	—
<b>Total Additions .....</b>	<b>33</b>	<b>139</b>	<b>166,880</b>	<b>123</b>
<b>DEDUCTIONS</b>				
Operating Expenditures and Expenses .....	—	89	96,126	979
Payments to and for Depositors .....	—	—	—	—
Net Decrease in Accountability for Deposits .....	—	—	—	—
Transfers to Other Funds .....	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures .....	—	—	—	—
Prior Year Surplus Adjustments .....	—	—	—	—
Other Deductions .....	—	—	—	—
<b>Total Deductions .....</b>	<b>—</b>	<b>89</b>	<b>96,126</b>	<b>979</b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b>\$ 1,582</b>	<b>\$ 6,414</b>	<b>\$ 140,788</b>	<b>\$ 242</b>

Superfund Bond Trust Fund (0826)	Supplemental Contributions Program Fund (0259)	Teachers' Health Benefits Fund (8001)	Timber Tax Fund (0965)	Unallocated General Obligation Bond Commercial Paper Fund (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)
\$ 492	\$ 19,124	\$ 1,692	\$ 4,153	\$ 1,129	\$ 13,244	\$ 3,129
8	631	22,221	12,535	—	(1)	1,456
—	—	—	—	—	—	—
—	433	53	—	—	—	88
—	—	—	—	—	435,321	—
—	—	—	—	—	—	—
2,071	—	—	—	—	11,574	—
—	—	—	68	—	17	—
—	—	—	—	—	—	—
—	—	—	—	3,912,000	—	—
<b>2,079</b>	<b>1,064</b>	<b>22,274</b>	<b>12,603</b>	<b>3,912,000</b>	<b>446,911</b>	<b>1,544</b>
—	1,760	22,382	14,044	3,913,129	—	2,960
—	—	—	—	—	210,412	—
—	—	—	—	—	—	—
2,300	—	—	—	—	237,155	—
—	—	—	(519)	—	(511)	(401)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b>2,300</b>	<b>1,760</b>	<b>22,382</b>	<b>13,525</b>	<b>3,913,129</b>	<b>447,056</b>	<b>2,559</b>
\$ 271	\$ 18,428	\$ 1,584	\$ 3,231	\$ —	\$ 13,099	\$ 2,114

(Continued)

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

## Year Ended June 30, 2003

(Amounts in thousands)

	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE (DEFICIT), JULY 1, 2002 .....</b>	<b>\$ 2,100</b>	<b>\$ —</b>	<b>\$ 52,975,321</b>
<b>ADDITIONS</b>			
Operating Income .....	341	205,704	36,913,488
Receipts from Federal Government .....	—	—	831,491
Income from Investments .....	106	—	512,968
Receipts from Depositors .....	—	—	43,804,861
Net Increase in Accountability for Deposits .....	—	—	295,946
Transfers from Other Funds .....	—	—	3,593,668
Prior Year Revenue Adjustments .....	100	—	8,620
Prior Year Surplus Adjustments .....	—	—	66,933
Other Additions .....	—	—	7,528,832
<b>Total Additions .....</b>	<b><u>547</u></b>	<b><u>205,704</u></b>	<b><u>93,556,807</u></b>
<b>DEDUCTIONS</b>			
Operating Expenditures and Expenses .....	194	205,704	48,951,267
Payments to and for Depositors .....	—	—	37,532,630
Net Decrease in Accountability for Deposits .....	—	—	276,141
Transfers to Other Funds .....	—	—	640,663
Adjustments to Prior Year Appropriation			
Expenditures .....	—	—	48,435
Prior Year Surplus Adjustments .....	—	—	6
Other Deductions .....	—	—	137,342
<b>Total Deductions .....</b>	<b><u>194</u></b>	<b><u>205,704</u></b>	<b><u>87,586,484</u></b>
<b>FUND BALANCE (DEFICIT), JUNE 30, 2003 .....</b>	<b><u>\$ 2,453</u></b>	<b><u>\$ —</u></b>	<b><u>\$ 58,945,644</u></b>

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# Statistical Section

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**Governmental  
Cost Funds  
Revenue and  
Expenditure  
Detail**

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

## For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	1994	1995	1996
<b>REVENUES</b> .....	<b>\$ 39,422,461</b>	<b>\$ 42,375,346</b>	<b>\$ 46,082,090</b>
<b>EXPENDITURES</b>			
State Operations .....	10,034,505	10,972,504	11,687,680
Local Assistance .....	28,846,248	30,958,316	33,132,541
Capital Outlay .....	(26)	9,523	28,930
<b>Total Expenditures</b> .....	<b>38,880,727</b>	<b>41,940,343</b>	<b>44,849,151</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Other Funds .....	568,687	1,641,282	4,540,815
Transfers to Other Funds .....	(249,686)	(1,489,699)	(4,481,123)
Other Additions .....	55,809	71,754	61,429
<b>Total Other Financing Sources (Uses)</b> .....	<b>374,810</b>	<b>223,337</b>	<b>121,121</b>
<b>Excess of Revenues and Other Sources Over (Under)</b>			
<b>Expenditures and Other Uses</b> .....	<b>916,544</b>	<b>658,340</b>	<b>1,354,060</b>
<b>FUND BALANCES</b>			
<b>Fund Balances (Deficit), July 1</b> .....	<b>(2,239,956)</b>	<b>(1,004,795)</b>	<b>(393,824)</b>
<b>Restatements:</b>			
Prior Year Revenue, Accrual Adjustments .....	159,231	(217,366)	(5,252)
Prior Year Expenditure, Accrual Adjustments .....	(88,476)	431,187	118,867
Adjustment to Prior Year Debt Service .....	247,862	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98) .....	—	(261,190)	—
<b>Fund Balances (Deficit), July 1, Restated</b> .....	<b>(1,921,339)</b>	<b>(1,052,164)</b>	<b>(280,209)</b>
Reserved for Encumbrances .....	316,002	306,275	450,821
Reserved for Unencumbered Balances of Continuing Appropriations .....	51,132	145,757	123,036
Reserved for School Loans .....	—	1,709,691	1,609,691
Reserved for Article XVI, Section 8, of the State Constitution (Proposition 98) .....	261,190	—	—
Special Fund for Economic Uncertainties .....	—	—	—
Unreserved-Undesignated, Available for Appropriation .....	(1,633,119)	(2,555,547)	(1,109,697)
<b>Total Fund Balances (Deficit), June 30</b> .....	<b>\$ (1,004,795)</b>	<b>\$ (393,824)</b>	<b>\$ 1,073,851</b>

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
\$	49,161,352	\$ 54,797,722	\$ 58,935,144	\$ 71,555,636	\$ 77,609,900	\$ 64,060,309	\$ 68,545,784
	12,151,508	14,042,107	14,775,839	15,942,799	17,641,711	19,085,688	18,277,646
	37,433,800	38,990,405	42,260,347	49,974,734	58,441,411	57,141,991	59,145,293
	53,472	57,181	235,697	186,179	2,044,250	323,505	141,338
	<u>49,638,780</u>	<u>53,089,693</u>	<u>57,271,883</u>	<u>66,103,712</u>	<u>78,127,372</u>	<u>76,551,184</u>	<u>77,564,277</u>
	181,479	132,009	93,878	423,302	6,561,817	2,143,250	3,289,521
	(217,262)	(174,501)	(996,571)	(203,818)	(6,324,088)	(301,158)	(369,955)
	49,325	154,355	339,464	48,095	46,309	33,932	143,822
	<u>13,542</u>	<u>111,863</u>	<u>(563,229)</u>	<u>267,579</u>	<u>284,038</u>	<u>1,876,024</u>	<u>3,063,388</u>
	<u>(463,886)</u>	<u>1,819,892</u>	<u>1,100,032</u>	<u>5,719,503</u>	<u>(233,434)</u>	<u>(10,614,851)</u>	<u>(5,955,105)</u>
	<u>1,073,851</u>	<u>639,843</u>	<u>2,792,484</u>	<u>3,907,671</u>	<u>9,639,691</u>	<u>9,017,521</u>	<u>(2,109,760)</u>
	(59,018)	(165,317)	(147,156)	(204,610)	(158,787)	(729,794)	154,418
	88,896	498,066	162,311	217,127	(229,949)	217,364	374,212
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	<u>1,103,729</u>	<u>972,592</u>	<u>2,807,639</u>	<u>3,920,188</u>	<u>9,250,955</u>	<u>8,505,091</u>	<u>(1,581,130)</u>
	442,479	478,684	591,947	701,275	1,834,257	1,491,504	1,037,374
	68,081	122,836	697,593	1,115,188	1,436,716	827,316	996,896
	1,459,691	1,259,691	1,009,691	699,712	349,734	—	—
	—	—	—	—	—	—	—
	—	931,273	1,608,440	3,777,000	3,655,000	—	—
	(1,330,408)	—	—	3,346,516	1,741,814	(4,428,580)	(9,570,505)
\$	<u>639,843</u>	<u>\$ 2,792,484</u>	<u>\$ 3,907,671</u>	<u>\$ 9,639,691</u>	<u>\$ 9,017,521</u>	<u>\$ (2,109,760)</u>	<u>\$ (7,536,235)</u>

# Governmental Cost Funds Schedule of Revenues by Source

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

	<u>1994</u>	<u>1995</u>	<u>1996</u>
<b>MAJOR TAXES AND LICENSES</b>			
Excise Tax on Beer and Wine .....	\$ 144,045	\$ 138,806	\$ 142,627
Excise Tax on Distilled Spirits .....	131,752	130,151	126,600
Bank and Corporation (Income) Taxes .....	4,809,273	5,685,618	5,862,420
Cigarette Tax .....	664,322	674,727	666,779
Horse Racing Revenues .....	116,263	107,605	104,158
Inheritance, Estate, and Gift Taxes .....	552,139	595,238	659,338
Insurance Gross Premiums Tax .....	1,196,921	998,868	1,131,737
Trailer Coach License (In-Lieu) Fees .....	36,138	36,940	35,806
Motor Vehicle License (In-Lieu) Fees* .....	2,968,930	3,134,208	3,335,697
Motor Vehicle Fuel Tax – Gasoline .....	2,257,538	2,369,643	2,390,912
Motor Vehicle Fuel Tax – Diesel .....	290,095	316,088	366,377
Motor Vehicle Registration and Other Fees .....	1,513,727	1,578,446	1,637,816
Personal Income Tax .....	17,402,976	18,608,181	20,877,687
Retail Sales and Use Taxes .....	16,857,369	16,279,240	17,503,877
Retail Sales and Use Taxes – Realignment .....	—	1,479,693	1,584,436
<b>Total Major Taxes and Licenses .....</b>	<b><u>48,941,488</u></b>	<b><u>52,133,452</u></b>	<b><u>56,426,267</u></b>
<b>MINOR REVENUES</b>			
Regulatory Taxes and Licenses .....	1,630,268	1,699,846	1,758,454
Revenues from Local Agencies .....	435,048	453,217	484,520
Services to the Public .....	849,560	857,087	902,102
Use of Property and Money .....	441,248	714,423	639,155
Miscellaneous .....	558,751	548,114	575,241
<b>Total Minor Revenues .....</b>	<b><u>3,914,875</u></b>	<b><u>4,272,687</u></b>	<b><u>4,359,472</u></b>
<b>TOTAL, ALL REVENUES .....</b>	<b><u>\$ 52,856,363</u></b>	<b><u>\$ 56,406,139</u></b>	<b><u>\$ 60,785,739</u></b>

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

<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
\$ 144,851	\$ 143,931	\$ 145,083	\$ 147,199	\$ 150,630	\$ 152,298	\$ 150,322
126,214	127,016	128,029	134,967	137,820	140,329	140,242
5,788,414	5,836,881	5,724,237	6,638,898	6,899,322	5,333,030	6,803,583
665,415	644,297	976,512	1,216,651	1,150,869	1,102,806	1,055,505
90,627	81,930	61,185	44,130	42,360	42,247	40,509
599,255	780,197	890,490	928,146	934,709	890,627	647,372
1,199,554	1,221,285	1,253,972	1,299,777	1,496,556	1,595,846	1,879,784
35,800	34,978	34,284	28,422	26,337	15,372	17,888
3,557,222	3,880,841	3,730,813	3,315,500	3,314,891	1,927,780	1,959,105
2,454,548	2,469,196	2,602,822	2,617,830	2,679,717	2,828,024	2,728,134
370,041	384,650	422,404	451,864	462,425	467,879	474,378
1,667,333	1,744,755	1,845,277	1,919,323	1,945,314	1,893,643	1,988,417
23,275,990	27,927,940	30,894,865	39,578,237	44,618,532	33,051,107	32,713,830
18,427,459	19,548,294	21,008,445	23,400,703	24,338,838	23,727,286	24,898,686
1,684,284	1,783,397	1,882,248	2,125,085	2,277,235	2,277,235	2,279,070
<b>60,087,007</b>	<b>66,609,588</b>	<b>71,600,666</b>	<b>83,846,732</b>	<b>90,475,555</b>	<b>75,445,509</b>	<b>77,776,825</b>
1,796,003	1,872,196	2,037,814	2,120,691	2,387,179	4,395,716	3,534,211
521,267	333,752	285,536	350,246	547,660	611,778	1,039,230
952,583	969,727	1,093,493	1,126,090	1,178,196	1,253,776	1,379,949
635,300	656,927	697,816	1,107,240	1,520,815	775,729	575,970
532,541	600,097	516,026	1,176,787	928,371	1,248,467	4,213,098
<b>4,437,694</b>	<b>4,432,699</b>	<b>4,630,685</b>	<b>5,881,054</b>	<b>6,562,221</b>	<b>8,285,466</b>	<b>10,742,458</b>
<b>\$ 64,524,701</b>	<b>\$ 71,042,287</b>	<b>\$ 76,231,351</b>	<b>\$ 89,727,786</b>	<b>\$ 97,037,776</b>	<b>\$ 83,730,975</b>	<b>\$ 88,519,283</b>

# Governmental Cost Funds Schedule of Expenditures by Function and Character

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

	1994	1995	1996
<b>EXPENDITURES BY FUNCTION</b>			
Legislative, Judicial, Executive			
Legislative .....	\$ 175,792	\$ 180,769	\$ 187,768
Judicial .....	616,862	635,916	704,112
Executive .....	564,997	653,583	691,264
State and Consumer Services .....	630,515	697,555	749,368
Business, Transportation, and Housing			
Business and Housing .....	224,217	225,398	243,185
Transportation .....	3,363,335	3,188,749	3,334,648
Technology, Trade and Commerce .....	34,122	47,595	51,280
Resources .....	1,088,492	1,141,488	1,179,481
Environmental Protection .....	510,274	459,492	505,206
Health and Human Services .....	15,953,388	16,675,380	17,275,117
Correctional Programs .....	3,074,471	3,280,762	3,638,672
Education			
Education K-12 .....	13,820,462	14,973,978	16,773,927
Higher Education .....	4,951,535	5,436,640	5,844,282
Labor and Workforce Development .....	—	—	—
General Government			
General Administration .....	1,015,089	1,000,650	672,935
Tax Relief .....	473,707	480,430	474,179
Shared Revenues .....	3,162,558	3,188,090	3,346,240
Debt Service .....	1,802,833	2,189,529	2,153,682
Brown vs U.S. Department of Health and Human Services* .....	—	—	—
Other Statewide Expenditures .....	(129,338)	(92,508)	202,158
Expenditure Adjustment for Encumbrances .....	(162,958)	694,288	(7,691)
Credit for Overhead Services by General Fund .....	(184,336)	(156,118)	(130,016)
Statewide Indirect Cost Recoveries .....	(35,399)	(31,132)	(48,730)
<b>TOTAL .....</b>	<b>\$ 50,950,618</b>	<b>\$ 54,870,534</b>	<b>\$ 57,841,067</b>
<b>EXPENDITURES BY CHARACTER</b>			
State Operations .....	\$ 15,322,082	\$ 16,403,401	\$ 17,341,247
Local Assistance .....	35,166,791	37,680,952	39,973,320
Capital Outlay .....	461,745	786,181	526,500
<b>TOTAL .....</b>	<b>\$ 50,950,618</b>	<b>\$ 54,870,534</b>	<b>\$ 57,841,067</b>

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

	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>
\$	196,642	\$ 209,690	\$ 219,814	\$ 232,323	\$ 262,370	\$ 265,312	\$ 276,462
	716,712	766,932	1,346,131	1,372,681	1,478,710	1,633,518	2,524,446
	961,025	919,606	958,189	1,241,219	1,352,128	1,371,891	1,283,297
	734,238	771,444	829,745	856,096	950,192	1,100,942	955,054
	115,089	136,558	136,893	156,499	601,053	240,237	184,573
	3,650,506	3,924,428	4,462,905	5,549,520	4,417,139	6,052,926	3,712,133
	63,789	62,235	130,796	488,489	140,833	81,832	50,335
	1,310,074	1,323,860	1,695,323	1,858,844	3,349,003	2,284,269	1,993,957
	507,156	605,584	600,060	689,678	869,539	993,144	762,052
	17,987,919	18,059,611	19,616,132	21,806,291	24,204,531	26,563,743	27,420,865
	3,606,674	3,901,296	4,181,474	4,412,542	4,952,927	5,242,369	5,614,849
	19,916,015	21,574,341	22,783,975	26,356,838	28,720,596	28,078,228	27,611,356
	6,599,573	7,022,658	7,838,117	8,553,343	9,655,954	9,945,193	9,951,749
	—	—	—	—	—	—	250,616
	743,024	764,615	859,703	982,923	1,294,587	2,475,564	1,830,280
	454,509	453,030	450,213	1,840,129	4,655,826	3,028,703	4,446,940
	3,690,512	3,892,036	4,151,197	3,677,687	4,385,429	5,528,996	2,784,970
	2,048,475	1,979,211	1,988,176	2,072,960	2,270,649	2,432,942	2,067,815
	—	—	—	—	—	96,000	—
	133,309	1,373,823	891,070	580,307	635,475	476,170	526,863
	(190,609)	(162,630)	(461,310)	(628,506)	(1,943,208)	(681,856)	2,365,728
	(147,019)	(125,678)	(144,041)	(170,594)	(197,343)	(251,575)	(288,871)
	(23,307)	(48,963)	(32,791)	(37,423)	(36,610)	(47,862)	(50,313)
<b>\$</b>	<b>63,074,306</b>	<b>67,403,687</b>	<b>72,501,771</b>	<b>81,891,846</b>	<b>92,019,780</b>	<b>96,910,686</b>	<b>96,275,156</b>
\$	17,924,850	\$ 20,199,031	\$ 21,092,849	\$ 22,864,874	\$ 24,850,286	\$ 27,994,343	\$ 26,241,065
	44,686,447	46,666,925	50,734,442	58,369,828	66,087,018	67,993,721	69,043,191
	463,009	537,731	674,480	657,144	1,082,476	922,622	990,900
<b>\$</b>	<b>63,074,306</b>	<b>67,403,687</b>	<b>72,501,771</b>	<b>81,891,846</b>	<b>92,019,780</b>	<b>96,910,686</b>	<b>96,275,156</b>

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

## For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	1994	1995	1996
<b>REVENUES</b> .....	<b>\$ 52,856,363</b>	<b>\$ 56,406,139</b>	<b>\$ 60,785,740</b>
<b>EXPENDITURES</b>			
State Operations .....	15,322,082	16,403,401	17,341,251
Local Assistance .....	35,166,791	37,680,952	39,973,317
Capital Outlay .....	461,745	786,181	526,499
<b>Total Expenditures</b> .....	<b>50,950,618</b>	<b>54,870,534</b>	<b>57,841,067</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers from Other Funds .....	11,215,271	13,985,890	16,283,326
Transfers to Other Funds .....	(12,612,693)	(15,273,683)	(17,736,291)
Revenues Collected for Other Funds .....	38,260,564	40,869,602	44,737,950
Disbursements of Revenues Collected for Other Funds .....	(38,260,564)	(40,869,602)	(44,737,950)
Local Sales Taxes Collected .....	5,369,770	5,900,475	5,785,396
Distributions of Local Sales Taxes .....	(5,369,770)	(5,978,407)	(5,785,396)
Other Additions .....	7,692,872	7,392,037	7,662,500
Other Deductions .....	(7,786,512)	(7,014,967)	(7,592,631)
<b>Total Other Financing Sources (Uses)</b> .....	<b>(1,491,062)</b>	<b>(988,655)</b>	<b>(1,383,096)</b>
<b>Excess of Revenues and Other Sources Over (Under)</b>			
<b>Expenditures and Other Uses</b> .....	<b>414,683</b>	<b>546,950</b>	<b>1,561,577</b>
<b>FUND BALANCES</b>			
<b>Fund Balances, July 1</b> .....	<b>1,303,437</b>	<b>2,238,983</b>	<b>2,687,735</b>
Restatements:			
Prior Year Revenue, Accrual Adjustments .....	378,706	(416,919)	64,682
Prior Year Expenditure, Accrual Adjustments .....	(105,705)	579,911	274,178
Prior Year Surplus Adjustments .....	—	—	—
Adjustment to Prior Year Debt Service .....	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98) .....	—	—	—
<b>Fund Balances, July 1, Restated</b> .....	<b>1,576,438</b>	<b>2,401,975</b>	<b>3,026,595</b>
Reserved for Encumbrances .....	2,308,364	1,614,825	1,622,513
Reserved for Unencumbered Balances of Continuing Appropriations .....	2,234,070	2,115,094	2,496,174
Other Reserves .....	290,181	1,710,691	1,609,698
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties .....	873,579	1,077,712	1,263,614
Unreserved-Undesignated, Available for Appropriation .....	(3,467,211)	(3,830,587)	(2,403,827)
<b>Total Fund Balances, June 30</b> .....	<b>\$ 2,238,983</b>	<b>\$ 2,687,735</b>	<b>\$ 4,588,172</b>

\* Beginning fund balances restated due to fund reclassifications.

<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b>\$ 64,524,701</b>	<b>\$ 71,042,287</b>	<b>\$ 76,231,351</b>	<b>\$ 89,727,786</b>	<b>\$ 97,037,776</b>	<b>\$ 83,730,975</b>	<b>\$ 88,519,283</b>
17,924,850	20,199,031	21,092,849	22,864,874	24,850,286	27,994,343	26,241,065
44,686,447	46,666,925	50,734,442	58,369,828	66,087,018	67,993,721	69,043,191
463,009	537,731	674,480	657,144	1,082,476	922,622	990,900
<b><u>63,074,306</u></b>	<b><u>67,403,687</u></b>	<b><u>72,501,771</u></b>	<b><u>81,891,846</u></b>	<b><u>92,019,780</u></b>	<b><u>96,910,686</u></b>	<b><u>96,275,156</u></b>
12,187,685	12,476,863	14,608,523	15,442,823	22,849,088	18,809,024	19,769,314
(13,744,595)	(14,187,228)	(16,415,989)	(17,332,771)	(24,699,894)	(19,865,196)	(21,687,939)
47,875,659	53,784,704	58,154,931	70,013,321	75,655,516	62,657,197	64,886,345
(47,875,659)	(53,784,704)	(58,154,931)	(70,013,321)	(75,655,516)	(62,657,197)	(64,886,345)
6,299,025	6,812,306	7,107,827	8,004,810	8,655,568	8,298,836	8,479,376
(6,299,025)	(6,812,306)	(7,107,827)	(8,004,810)	(8,655,568)	(8,298,836)	(8,479,376)
7,891,815	8,859,468	10,106,013	10,169,775	12,237,391	12,745,839	13,893,949
(7,775,029)	(8,508,588)	(9,591,272)	(9,849,409)	(11,927,887)	(11,844,308)	(13,780,709)
<b><u>(1,440,124)</u></b>	<b><u>(1,359,485)</u></b>	<b><u>(1,292,725)</u></b>	<b><u>(1,569,582)</u></b>	<b><u>(1,541,302)</u></b>	<b><u>(154,641)</u></b>	<b><u>(1,805,385)</u></b>
<b><u>10,271</u></b>	<b><u>2,279,115</u></b>	<b><u>2,436,855</u></b>	<b><u>6,266,358</u></b>	<b><u>3,476,694</u></b>	<b><u>(13,334,352)</u></b>	<b><u>9,561,258</u></b>
<b>4,588,172</b>	<b>4,749,748</b>	<b>7,414,941 *</b>	<b>9,941,163</b>	<b>16,097,893 *</b>	<b>19,380,509</b>	<b>6,983,572 *</b>
(53,888)	(309,703)	(220,988)	(401,868)	(198,580)	(1,314,948)	372,512
205,193	663,739	310,355	306,280	4,502	2,160,519	503,099
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<b><u>4,739,477</u></b>	<b><u>5,103,784</u></b>	<b><u>7,504,308</u></b>	<b><u>9,845,575</u></b>	<b><u>15,903,815</u></b>	<b><u>20,226,080</u></b>	<b><u>7,859,183</u></b>
1,813,126	1,974,668	2,437,066	3,065,571	5,008,710	5,690,554	3,324,830
2,195,939	2,334,051	3,125,004	3,655,798	3,711,015	4,646,248	4,271,758
1,475,510	1,278,315	1,009,691	727,178	349,734	—	—
1,275,357	2,346,770	3,411,038	6,093,318	8,599,965	2,562,453	2,574,130
(2,010,184)	(550,905)	(41,636)	2,570,068	1,711,085	(6,007,527)	(11,872,793)
<b><u>\$ 4,749,748</u></b>	<b><u>\$ 7,382,899</u></b>	<b><u>\$ 9,941,163</u></b>	<b><u>\$ 16,111,933</u></b>	<b><u>\$ 19,380,509</u></b>	<b><u>\$ 6,891,728</u></b>	<b><u>\$ (1,702,075)</u></b>

# Governmental Cost Funds Detailed Statement of Revenues

**Year Ended June 30, 2003**

(Amounts in thousands)

	General Fund	Special Funds	Total
<b>MAJOR TAXES AND LICENSES</b>			
Excise Tax on Beer and Wine .....	\$ 150,322	\$ —	\$ 150,322
Excise Tax on Distilled Spirits .....	140,242	—	140,242
Bank and Corporation (Income) Taxes .....	6,803,559	24	6,803,583
Cigarette Tax .....	114,894	940,611	1,055,505
Horse Racing Revenues .....	2,037	38,472	40,509
Inheritance Tax .....	1,235	—	1,235
Estate Tax .....	646,174	—	646,174
Gift Tax .....	(37)	—	(37)
Insurance Gross Premiums Tax .....	1,879,784	—	1,879,784
Trailer Coach License (In-Lieu) Fees .....	15,500	2,388	17,888
Motor Vehicle License (In-Lieu) Fees .....	—	1,959,105	1,959,105
Motor Vehicle Fuel Tax – Gasoline .....	—	2,728,134	2,728,134
Motor Vehicle Fuel Tax – Diesel .....	—	474,378	474,378
Motor Vehicle Registration and Other Fees .....	—	1,988,417	1,988,417
Personal Income Tax .....	32,709,761	4,069	32,713,830
Retail Sales and Use Taxes .....	22,415,138	2,483,548	24,898,686
Retail Sales and Use Taxes – Realignment .....	—	2,279,070	2,279,070
<b>TOTAL MAJOR TAXES AND LICENSES .....</b>	<b>64,878,609</b>	<b>12,898,216</b>	<b>77,776,825</b>

## MINOR REVENUES

### Regulatory Taxes and Licenses

Quarterly Public Utility Commission Fees .....	—	86,691	86,691
Liquor License Fees .....	2,433	38,676	41,109
Genetic Disease Counseling .....	—	63,753	63,753
Energy Resources Surcharge .....	—	471,673	471,673
Other Regulatory Taxes .....	19,227	60,133	79,360
General Fish and Game Licenses, Tags, and Permits .....	—	70,820	70,820
Other Regulatory Fees .....	—	—	—
Renewal Fees .....	—	—	—
Other Regulatory Licenses and Permits .....	50,541	1,649,401	1,699,942
Teacher Credential Fees .....	—	26,528	26,528
Insurance Company Fees and Penalties .....	—	45,766	45,766
Division of Real Estate License Fees .....	—	45,156	45,156
Beverage Container Redemption Fees .....	—	548,352	548,352
Hazardous Waste Control Fees .....	—	62,122	62,122
Insurance Department Fees and Assessments .....	—	110,684	110,684
Other .....	1,570	180,685	182,255
<b>Total Regulatory Taxes and Licenses .....</b>	<b>73,771</b>	<b>3,460,440</b>	<b>3,534,211</b>

	General Fund	Special Funds	Total
<b>Revenue from Local Agencies</b>			
Architecture Public Building Fees .....	—	32,218	32,218
Penalties on Traffic Violations .....	—	84,212	84,212
Penalties on Felony Convictions .....	—	52,485	52,485
Fingerprint Identification Card Fees .....	—	53,650	53,650
Trial Court Funding Revenues .....	1	—	1
Other .....	319,685	496,979	816,664
<b>Total Revenue from Local Agencies .....</b>	<b>319,686</b>	<b>719,544</b>	<b>1,039,230</b>
<b>Services to the Public</b>			
Pay Patients Board Charges .....	19,207	—	19,207
State Beach and Park Service Fees .....	—	46,677	46,677
Emergency Telephone Users Surcharge .....	—	131,267	131,267
Receipts from Health Care Deposit Fund .....	8,165	—	8,165
California State University Fees .....	—	823,756	823,756
General Fees – Secretary of State .....	27	16,161	16,188
Personalized License Plates .....	—	40,684	40,684
Other .....	14,323	279,682	294,005
<b>Total Services to the Public .....</b>	<b>41,722</b>	<b>1,338,227</b>	<b>1,379,949</b>
<b>Use of Property and Money</b>			
Income from Pooled Money Investments .....	189,577	400	189,977
Income from Surplus Money Investments .....	37,075	114,919	151,994
Federal Lands Royalties .....	—	11,550	11,550
Rentals of State Property .....	9,059	42,281	51,340
State Lands Royalties .....	78,470	5,000	83,470
Other .....	40,876	46,763	87,639
<b>Total Use of Property and Money .....</b>	<b>355,057</b>	<b>220,913</b>	<b>575,970</b>
<b>Miscellaneous</b>			
Penalties and Interest on Unemployment and Disability Contributions .....	—	65,720	65,720
Sale of Fixed Assets .....	15,007	4,187	19,194
Revenue – Abandoned Property .....	289,322	10,948	300,270
Miscellaneous Revenue .....	2,502,449	140,900	2,643,349
Penalties and Interest on Personal Income Tax .....	—	14,517	14,517
Uninsured Motorist Fees .....	2,357	602	2,959
Other Revenue – Cost Recoveries .....	458	24,676	25,134
Penalty Assessments .....	54,467	1,067,376	1,121,843
Other .....	12,879	7,233	20,112
<b>Total Miscellaneous .....</b>	<b>2,876,939</b>	<b>1,336,159</b>	<b>4,213,098</b>
<b>TOTAL MINOR REVENUES .....</b>	<b>3,667,175</b>	<b>7,075,283</b>	<b>10,742,458</b>
<b>TOTAL REVENUES .....</b>	<b>\$ 68,545,784</b>	<b>\$ 19,973,499</b>	<b>\$ 88,519,283</b>

## Governmental Cost Funds

### Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2003

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
<b>LEGISLATIVE, JUDICIAL, AND EXECUTIVE</b>						
<b>Legislative</b>						
Legislature						
Senate .....	\$ 84,105	\$ 14	\$ 84,119	\$ 84,119	\$ —	\$ —
Assembly .....	114,130	1,283	115,413	115,413	—	—
Total Legislature .....	198,235	1,297	199,532	199,532	—	—
Legislative Counsel Bureau .....	76,930	—	76,930	76,930	—	—
<b>Total Legislative .....</b>	<b>275,165</b>	<b>1,297</b>	<b>276,462</b>	<b>276,462</b>	<b>—</b>	<b>—</b>
<b>Judicial</b>						
Judiciary						
Judiciary – Unallocated .....	289,008	3,697	292,705	279,149	13,556	—
Judicial Council .....	—	(1,044)	(1,044)	(1,044)	—	—
District Courts of Appeal						
Second District Court of Appeal .....	340	—	340	—	—	340
Third District Court of Appeal .....	(82)	—	(82)	—	—	(82)
Total District Courts of Appeal .....	258	—	258	—	—	258
Total Judiciary .....	289,266	2,653	291,919	278,105	13,556	258
Commission on Judicial Performance .....	3,683	—	3,683	3,683	—	—
Contributions to Judges' Retirement Fund .....	113,802	—	113,802	2,744	111,058	—
State Trial Court Funding .....	1,092,413	1,022,629	2,115,042	(1,072,133)	3,187,175	—
<b>Total Judicial .....</b>	<b>1,499,164</b>	<b>1,025,282</b>	<b>2,524,446</b>	<b>(787,601)</b>	<b>3,311,789</b>	<b>258</b>
<b>Executive/Governor</b>						
Governor's Office .....	5,946	—	5,946	5,946	—	—
Secretary for State and Consumer Services .....	767	—	767	767	—	—
Secretary for Business, Transportation, and Housing .....	—	705	705	705	—	—
Secretary of California Health and Human Services Agency .....	3,219	—	3,219	3,219	—	—
Secretary for Resources .....	4,391	2,630	7,021	4,021	3,000	—
Secretary for Youth and Adult Correctional Agency .....	878	—	878	878	—	—
Office of the Inspector General .....	8,780	—	8,780	8,780	—	—
Office of the Inspector General for Veterans Affairs .....	371	—	371	371	—	—
Secretary for Environmental Protection .....	2,519	2,680	5,199	5,199	—	—
Secretary for Labor and Workforce Development Agency .....	(14)	—	(14)	(14)	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Office of Planning and Research .....	19,027	503	19,530	12,664	6,866	—
Office of Emergency Services .....	54,111	3,352	57,463	33,252	24,211	—
<b>Total Executive/Governor .....</b>	<b>99,995</b>	<b>9,870</b>	<b>109,865</b>	<b>75,788</b>	<b>34,077</b>	<b>—</b>
<b>Executive/Constitutional Offices</b>						
Office of the Lieutenant Governor .....	2,511	—	2,511	2,511	—	—
Department of Justice .....	308,344	124,118	432,462	422,553	7,882	2,027
State Controller .....	68,825	4,712	73,537	73,486	51	—
Department of Insurance .....	—	159,637	159,637	127,370	32,267	—
California Gambling Control Commission .....	—	4,328	4,328	4,328	—	—
State Board of Equalization .....	196,047	112,645	308,692	308,692	—	—
Secretary of State .....	29,794	31,645	61,439	61,437	2	—
State Treasurer .....	5,452	966	6,418	6,418	—	—
Scholarshare Investment Board .....	119,357	—	119,357	1,108	118,249	—
California Debt and Investment Advisory Commission .....	—	1,643	1,643	1,643	—	—
California Debt Limit Allocation Committee .....	—	886	886	886	—	—
California Industrial Development Financing Advisory Commission .....	—	340	340	340	—	—
California Tax Credit Allocation Committee .....	—	2,182	2,182	2,039	143	—
<b>Total Executive/Constitutional Offices .....</b>	<b>730,330</b>	<b>443,102</b>	<b>1,173,432</b>	<b>1,012,811</b>	<b>158,594</b>	<b>2,027</b>
<b>TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE .....</b>	<b>2,604,654</b>	<b>1,479,551</b>	<b>4,084,205</b>	<b>577,460</b>	<b>3,504,460</b>	<b>2,285</b>
<b>STATE AND CONSUMER SERVICES</b>						
California Science Center .....	12,878	4,190	17,068	13,696	—	3,372
California African-American Museum .....	1,975	—	1,975	1,975	—	—
California Board of Accountancy .....	—	7,078	7,078	7,078	—	—
California Board of Architectural Examiners .....	—	3,210	3,210	3,210	—	—
State Board of Barbering and Cosmetology .....	—	5,031	5,031	5,031	—	—
Board of Behavioral Sciences .....	—	4,346	4,346	4,346	—	—
Board of Dentistry .....	—	8,151	8,151	8,151	—	—
Board of Geologists and Geophysicists .....	—	681	681	681	—	—
State Board of Guide Dogs for the Blind .....	—	119	119	119	—	—
Board of Medical Quality Assurance of the State of California .....	—	36,633	36,633	36,633	—	—
Acupuncture Board .....	—	1,790	1,790	1,790	—	—
Physical Therapy Board of California .....	—	2,167	2,167	2,167	—	—
Physician Assistant Examining Committee .....	—	887	887	887	—	—
Board of Podiatry Medicine .....	—	879	879	879	—	—
Board of Psychology .....	—	2,870	2,870	2,870	—	—

## Governmental Cost Funds

### Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2003

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Respiratory Care Board of California .....	—	1,975	1,975	1,975	—	—
Speech-Language Pathology and Audiology Examining Committee .....	—	459	459	459	—	—
California Board of Occupational Therapy .....	—	424	424	424	—	—
State Board of Optometry .....	—	1,116	1,116	1,116	—	—
Osteopathic Medical Board of California .....	—	730	730	730	—	—
California State Board of Pharmacy .....	—	6,572	6,572	6,572	—	—
Board of Registration for Professional Engineers and Land Surveyors .....	—	7,132	7,132	7,132	—	—
Board of Registered Nursing .....	—	15,141	15,141	15,141	—	—
Court Reporters Board of California .....	—	751	751	751	—	—
Structural Pest Control Board .....	—	3,665	3,665	3,665	—	—
Veterinary Medicine .....	—	1,685	1,685	1,685	—	—
Board of Vocational Nurse and Psychiatric Technician Program .....	—	5,108	5,108	5,108	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions .....	656	133,076	133,732	133,732	—	—
State Athletic Commission .....	683	70	753	753	—	—
Contractors' State License Board .....	—	46,747	46,747	46,747	—	—
Department of Fair Employment and Housing .....	16,200	—	16,200	16,200	—	—
Fair Employment and Housing Commission .....	1,196	—	1,196	1,196	—	—
Franchise Tax Board .....	409,823	10,877	420,700	420,554	—	146
Department of General Services – Headquarters .....	16,975	174,640	191,615	77,941	113,674	—
State Personnel Board .....	6,468	—	6,468	6,468	—	—
<b>TOTAL STATE AND CONSUMER SERVICES .....</b>	<b>466,854</b>	<b>488,200</b>	<b>955,054</b>	<b>837,862</b>	<b>113,674</b>	<b>3,518</b>
<b>BUSINESS, TRANSPORTATION, AND HOUSING</b>						
<b>Business and Housing</b>						
Department of Alcoholic Beverage Control .....	—	36,872	36,872	35,372	1,500	—
Alcoholic Beverage Control Appeals Board .....	—	703	703	703	—	—
Department of Financial Institutions .....	—	19,373	19,373	19,373	—	—
Department of Corporations .....	—	25,699	25,699	25,699	—	—
Department of Housing and Community Development .....	16,280	20,191	36,471	25,600	10,871	—
Office of Real Estate Appraisers .....	—	3,017	3,017	3,017	—	—
Department of Real Estate .....	—	29,805	29,805	29,805	—	—
Department of Managed Health Care .....	—	32,633	32,633	32,633	—	—
<b>Total Business and Housing .....</b>	<b>16,280</b>	<b>168,293</b>	<b>184,573</b>	<b>172,202</b>	<b>12,371</b>	<b>—</b>

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
<b>Transportation</b>						
California Transportation Commission .....	—	2,063	2,063	2,063	—	—
Special Transportation Program .....	—	98,018	98,018	—	98,018	—
Department of Transportation .....	—	1,771,479	1,771,479	2,151,884	(386,224)	5,819
High-Speed Rail Authority .....	—	5,597	5,597	5,597	—	—
Office of Traffic Safety .....	—	327	327	327	—	—
Department of the California Highway Patrol .....	—	1,142,269	1,142,269	1,131,960	—	10,309
Department of Motor Vehicles .....	1,598	690,782	692,380	675,043	—	17,337
<b>Total Transportation .....</b>	<b>1,598</b>	<b>3,710,535</b>	<b>3,712,133</b>	<b>3,966,874</b>	<b>(288,206)</b>	<b>33,465</b>
<b>TOTAL BUSINESS, TRANSPORTATION, AND HOUSING</b>	<b>17,878</b>	<b>3,878,828</b>	<b>3,896,706</b>	<b>4,139,076</b>	<b>(275,835)</b>	<b>33,465</b>
<b>TECHNOLOGY, TRADE, AND COMMERCE</b>						
Technology, Trade, and Commerce Agency .....	45,349	4,986	50,335	29,518	20,817	—
<b>TOTAL TECHNOLOGY, TRADE, AND COMMERCE .....</b>	<b>45,349</b>	<b>4,986</b>	<b>50,335</b>	<b>29,518</b>	<b>20,817</b>	<b>—</b>
<b>RESOURCES</b>						
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy .....	—	265	265	265	—	—
Special Resources Programs .....	200	4,126	4,326	200	4,126	—
California Tahoe Conservancy .....	2,706	5,888	8,594	2,947	278	5,369
California Conservation Corps .....	45,689	31,501	77,190	76,940	—	250
Energy Resources Conservation and Development Commission ....	(2,092)	204,560	202,468	211,327	(8,859)	—
Colorado River Board of California .....	166	14	180	180	—	—
Department of Conservation .....	21,643	502,814	524,457	524,343	114	—
Department of Forestry and Fire Protection .....	436,483	5,736	442,219	440,775	1	1,443
State Lands Commission .....	10,406	7,000	17,406	17,387	—	19
Department of Fish and Game .....	48,158	134,976	183,134	179,751	1,275	2,108
Wildlife Conservation Board .....	12,091	(2,197)	9,894	1,504	—	8,390
Department of Boating and Waterways .....	—	541	541	—	541	—
California Coastal Commission .....	10,715	947	11,662	11,153	509	—
State Coastal Conservancy .....	1,429	2,068	3,497	—	125	3,372
Native American Heritage Commission .....	330	—	330	330	—	—
Department of Parks and Recreation .....	132,343	149,435	281,778	244,316	32,504	4,958
Santa Monica Mountains Conservancy .....	—	464	464	464	—	—
San Francisco Bay Conservation and Development Commission ....	3,465	—	3,465	3,465	—	—
San Joaquin River Conservancy .....	—	201	201	201	—	—
Baldwin Hills Conservancy .....	—	266	266	266	—	—
Delta Protection Commission .....	—	143	143	143	—	—
Coachella Valley Mountains Conservancy .....	—	128	128	128	—	—

(Continued)

## Governmental Cost Funds

### Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2003

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Department of Water Resources .....	195,500	25,849	221,349	62,881	147,276	11,192
<b>TOTAL RESOURCES .....</b>	<b>919,232</b>	<b>1,074,725</b>	<b>1,993,957</b>	<b>1,778,966</b>	<b>177,890</b>	<b>37,101</b>
<b>CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY</b>						
State Air Resources Board .....	23,598	83,809	107,407	97,098	10,111	198
California Integrated Waste Management Board .....	46	119,687	119,733	86,306	33,427	—
Department of Pesticide Regulation .....	12,721	37,206	49,927	36,265	13,662	—
State Water Resources Control Board .....	71,858	284,730	356,588	356,588	—	—
Department of Toxic Substances Control .....	31,299	85,477	116,776	116,783	(7)	—
Office of Environmental Health Hazard Assessment .....	10,888	733	11,621	11,621	—	—
<b>TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY .....</b>	<b>150,410</b>	<b>611,642</b>	<b>762,052</b>	<b>704,661</b>	<b>57,193</b>	<b>198</b>
<b>HEALTH AND HUMAN SERVICES</b>						
Health and Human Services .....	—	1	1	1	—	—
Emergency Medical Services Authority .....	27,715	1,170	28,885	(17,321)	46,206	—
Office of Statewide Health Planning and Development .....	3,981	39,206	43,187	38,751	4,436	—
Department of Aging .....	38,873	1,604	40,477	4,865	35,612	—
Department of Alcohol and Drug Programs .....	235,213	2,910	238,123	11,475	226,648	—
Child Development Policy Advisory Committee .....	298	—	298	298	—	—
California Children and Families Commission .....	—	533,228	533,228	3,812	529,416	—
Department of Health Services .....	11,197,109	634,508	11,831,617	400,228	11,431,389	—
California Medical Assistance Commission .....	1,052	—	1,052	1,052	—	—
Managed Risk Medical Insurance Board .....	26,258	341,738	367,996	3,466	364,530	—
Department of Developmental Services						
Department of Developmental Services – Headquarters .....	1,530,811	2,052	1,532,863	20,738	1,512,125	—
Agnews State Hospital .....	41,756	—	41,756	36,837	—	4,919
Fairview State Hospital .....	68,325	—	68,325	68,325	—	—
Frank D. Lanterman State Hospital .....	54,458	—	54,458	54,458	—	—
Porterville State Hospital .....	75,639	—	75,639	75,639	—	—
Sonoma State Hospital .....	86,039	—	86,039	86,039	—	—
Northern California Facility – Yuba City .....	10,478	—	10,478	10,478	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Southern California Facility – Cathedral City .....	12,173	—	12,173	12,173	—	—
Total Department of Developmental Services .....	1,879,679	2,052	1,881,731	364,687	1,512,125	4,919
<b>Department of Mental Health</b>						
Department of Mental Health – Headquarters .....	382,443	1,711	384,154	56,256	326,105	1,793
Atascadero State Hospital .....	134,137	—	134,137	134,137	—	—
Metropolitan State Hospital .....	65,751	—	65,751	65,751	—	—
Napa State Hospital .....	120,147	—	120,147	120,147	—	—
Patton State Hospital .....	146,118	—	146,118	146,118	—	—
Coalinga Secure Treatment Facility .....	1,358	—	1,358	1,358	—	—
Total Department of Mental Health .....	849,954	1,711	851,665	523,767	326,105	1,793
Department of Community Services and Development .....	6,442	—	6,442	1,497	4,945	—
Department of Rehabilitation .....	148,208	—	148,208	43,472	104,736	—
Department of Child Support Services .....	459,703	—	459,703	27,900	431,803	—
Department of Social Services .....	8,146,804	5,142	8,151,946	99,283	8,052,663	—
State-Local Realignment .....	—	2,836,306	2,836,306	—	2,836,306	—
<b>TOTAL HEALTH AND HUMAN SERVICES .....</b>	<b>23,021,289</b>	<b>4,399,576</b>	<b>27,420,865</b>	<b>1,507,233</b>	<b>25,906,920</b>	<b>6,712</b>
<b>YOUTH AND ADULT CORRECTIONAL AGENCY</b>						
Corrections – Corcoran Region .....	515,209	—	515,209	515,209	—	—
Corrections – El Centro Region .....	390,576	—	390,576	390,576	—	—
Corrections – Bakersfield Region .....	514,907	—	514,907	514,907	—	—
Corrections – Sacramento Region .....	434,159	—	434,159	434,159	—	—
Corrections – North Coast Region .....	555,044	—	555,044	555,044	—	—
Corrections – Central Coast Region .....	663,729	—	663,729	663,729	—	—
Corrections – Southern California Region .....	483,548	—	483,548	483,548	—	—
Corrections – Central Valley Region .....	324,979	—	324,979	324,979	—	—
Department of Corrections – Headquarters .....	1,306,752	—	1,306,752	1,244,633	56,462	5,657
Board of Corrections .....	78,718	18,345	97,063	6,266	90,797	—
Board of Prison Terms .....	29,731	—	29,731	29,731	—	—
Youthful Offender Parole Board .....	3,152	—	3,152	3,152	—	—
Department of Youth Authority – Headquarters .....	34,209	—	34,209	29,016	4,212	981
Northern California Youth Correctional Center .....	90,840	—	90,840	90,840	—	—
Northern Youth Correctional Reception Center and Clinic .....	20,669	—	20,669	20,669	—	—
Preston Youth Correctional Facility .....	34,727	—	34,727	34,727	—	—
Northern Youth Conservation Camps .....	9,727	—	9,727	9,727	—	—
Southern Youth Correctional Reception Center and Clinic .....	23,974	—	23,974	23,974	—	—
El Paso De Robles Youth Correctional Facility .....	30,581	—	30,581	30,581	—	—
Fred C. Nelles Youth Correctional Facility .....	30,104	—	30,104	30,104	—	—

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

Year Ended June 30, 2003

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Ventura Youth Correctional Facility .....	32,920	—	32,920	32,920	—	—
Heman G. Stark Youth Correctional Facility .....	52,329	—	52,329	52,329	—	—
Commission on Correctional Peace Officers' Standards and Training .....	2,102	—	2,102	2,102	—	—
Federal Immigration Funding – Incarceration .....	(66,182)	—	(66,182)	(66,182)	—	—
<b>TOTAL YOUTH AND ADULT CORRECTIONAL AGENCY .</b>	<b>5,596,504</b>	<b>18,345</b>	<b>5,614,849</b>	<b>5,456,740</b>	<b>151,471</b>	<b>6,638</b>
<b>EDUCATION</b>						
<b>K-12 Education</b>						
Department of Education – Headquarters .....	26,369,341	42,420	26,411,761	47,973	26,363,788	—
California School for the Blind .....	9,916	—	9,916	9,916	—	—
California School for the Deaf – Fremont .....	26,316	—	26,316	26,316	—	—
California School for the Deaf – Riverside .....	23,403	—	23,403	23,418	—	(15)
Diagnostic Centers .....	9,662	—	9,662	9,662	—	—
California State Library .....	73,273	493	73,766	16,385	57,381	—
Education Audit Appeals Panel .....	41	—	41	41	—	—
California State Summer School for the Arts .....	888	—	888	888	—	—
Contributions to Teachers' Retirement Fund .....	975,522	—	975,522	—	975,522	—
School Facilities Aid Program .....	13,953	1,827	15,780	51	15,729	—
Commission on Teacher Credentialing .....	37,063	27,238	64,301	27,271	37,030	—
<b>Total K-12 Education .....</b>	<b>27,539,378</b>	<b>71,978</b>	<b>27,611,356</b>	<b>161,921</b>	<b>27,449,450</b>	<b>(15)</b>
<b>Higher Education</b>						
Board of Governors of the California Community Colleges .....	2,652,990	2,129	2,655,119	10,887	2,644,232	—
California Postsecondary Education Commission .....	2,127	—	2,127	2,127	—	—
University of California .....	3,150,011	36,806	3,186,817	3,186,817	—	—
Hastings College of Law .....	14,422	—	14,422	14,422	—	—
Trustees of the California State University – Fiscal Management ....	195,913	1,725	197,638	197,638	—	—
California State College, Bakersfield .....	56,007	12,750	68,757	68,757	—	—
California State College, San Bernardino .....	94,919	34,757	129,676	129,676	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California State College, Stanislaus .....	57,787	15,668	73,455	73,455	—	—
California State University, Chico .....	133,736	33,106	166,842	155,660	—	11,182
California State University, Dominguez Hills .....	70,953	22,426	93,379	93,379	—	—
California State University, Fresno .....	138,073	36,035	174,108	174,108	—	—
California State University, Fullerton .....	158,296	62,257	220,553	220,553	—	—
California State University, Hayward .....	88,109	33,831	121,940	121,940	—	—
California State University, Humboldt .....	72,025	16,505	88,530	88,530	—	—
California State University, Long Beach .....	188,718	72,151	260,869	260,869	—	—
California State University, Los Angeles .....	122,988	45,013	168,001	168,001	—	—
California State University, Maritime Academy .....	15,127	2,024	17,151	17,151	—	—
California State University, Monterey Bay .....	44,208	6,589	50,797	50,797	—	—
California State University, Northridge .....	170,411	60,934	231,345	231,345	—	—
California State Polytechnic University, Pomona .....	138,199	42,233	180,432	180,432	—	—
California State University, Sacramento .....	157,598	47,225	204,823	204,823	—	—
California State University, San Diego .....	207,800	71,278	279,078	278,078	—	1,000
California State University, San Francisco .....	152,738	68,576	221,314	221,314	—	—
California State University, San Jose .....	156,784	56,380	213,164	213,164	—	—
California State Polytechnic University, San Luis Obispo .....	139,885	48,971	188,856	188,856	—	—
California State University, Sonoma .....	58,292	15,144	73,436	72,614	—	822
California State University, San Marcos .....	55,645	12,095	67,740	67,740	—	—
California State University, Channel Islands .....	31,258	1,102	32,360	32,360	—	—
Student Aid Commission .....	569,020	—	569,020	9,925	559,095	—
<b>Total Higher Education .....</b>	<b>9,094,039</b>	<b>857,710</b>	<b>9,951,749</b>	<b>6,735,418</b>	<b>3,203,327</b>	<b>13,004</b>
<b>TOTAL EDUCATION .....</b>	<b>36,633,417</b>	<b>929,688</b>	<b>37,563,105</b>	<b>6,897,339</b>	<b>30,652,777</b>	<b>12,989</b>
<b>LABOR AND WORKFORCE DEVELOPMENT</b>						
Employment Development Department .....	22,861	18,584	41,445	41,445	—	—
Agricultural Labor Relations .....	4,662	—	4,662	4,662	—	—
Department of Industrial Relations .....	149,695	54,814	204,509	204,509	—	—
<b>TOTAL LABOR AND WORKFORCE DEVELOPMENT .....</b>	<b>177,218</b>	<b>73,398</b>	<b>250,616</b>	<b>250,616</b>	<b>—</b>	<b>—</b>
<b>GENERAL GOVERNMENT</b>						
<b>General Administration</b>						
Office of Criminal Justice Planning .....	63,780	17,774	81,554	12,088	69,466	—
Commission on Peace Officer Standards and Training .....	—	51,011	51,011	29,699	21,312	—
State Public Defender .....	10,924	—	10,924	10,924	—	—
Payment to Counties for Costs of Homicide Trials .....	5,508	—	5,508	—	5,508	—

## Governmental Cost Funds

### Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2003

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
California Arts Council .....	19,974	808	20,782	2,851	17,931	—
Public Employment Relations Board .....	4,282	—	4,282	4,282	—	—
Department of Personnel Administration .....	43,159	3,168	46,327	46,327	—	—
California Citizen Compensation Committee .....	8	—	8	8	—	—
Workers' Compensation Benefits						
Workers' Compensation Benefits for Subsequent Injuries .....	3,292	5,275	8,567	8,567	—	—
Disaster Service Workers .....	625	—	625	—	625	—
Total Workers' Compensation Benefits .....	3,917	5,275	9,192	8,567	625	—
Board of Chiropractic Examiners .....	—	1,932	1,932	1,932	—	—
Board of Pilot Commissioners for Bays of San Francisco, San Pablo and Suisun .....	—	997	997	997	—	—
California Horse Racing Board .....	—	8,222	8,222	8,222	—	—
Department of Food and Agriculture .....	101,489	124,308	225,797	172,113	57,164	(3,480)
Fair Political Practices Commission .....	6,474	—	6,474	6,474	—	—
Public Utilities Commission .....	8	1,079,880	1,079,888	1,079,888	—	—
Seismic Safety Commission .....	878	—	878	878	—	—
California Victim Compensation and Government Claims Board .....	1,355	112,507	113,862	112,545	1,317	—
Electricity Oversight Board .....	(10)	3,055	3,045	3,045	—	—
Milton Marks Commission on California State Government						
Organization and Economy .....	832	—	832	832	—	—
Membership in Interstate Organizations of State Governments .....	931	—	931	931	—	—
Commission on the Status of Women .....	439	—	439	439	—	—
California Law Revision Commission .....	634	—	634	634	—	—
Commission on Uniform State Laws .....	138	—	138	138	—	—
Bureau of State Audits .....	10,921	(200)	10,721	10,721	—	—
Department of Finance .....	29,823	—	29,823	29,823	—	—
Commission on State Mandates .....	1,462	—	1,462	1,462	—	—
Office of Administrative Law .....	2,344	—	2,344	2,344	—	—
Military Department .....	39,490	45	39,535	36,190	—	3,345
Department of Veterans Affairs						
Veterans Home of California – Headquarters .....	4,956	520	5,476	2,521	2,702	253
Veterans Home of California – Yountville .....	40,142	—	40,142	36,728	—	3,414
Veterans Home of California – Barstow .....	14,323	—	14,323	14,323	—	—

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
Veterans Home of California – Chula Vista .....	12,797	—	12,797	12,797	—	—
Total Department of Veterans Affairs .....	72,218	520	72,738	66,369	2,702	3,667
<b>Total General Administration .....</b>	<b>420,978</b>	<b>1,409,302</b>	<b>1,830,280</b>	<b>1,650,723</b>	<b>176,025</b>	<b>3,532</b>
<b>Tax Relief</b>						
General Tax Relief .....	4,446,940	—	4,446,940	—	4,446,940	—
<b>Total Tax Relief .....</b>	<b>4,446,940</b>	<b>—</b>	<b>4,446,940</b>	<b>—</b>	<b>4,446,940</b>	<b>—</b>
<b>Local Government Aid (Subventions)</b>						
Local Government Financing, Proposition 13 Fiscal Relief .....	355,254	(42)	355,212	—	355,212	—
Shared Revenues						
Apportionment of Off-Highway License Fees .....	—	1,664	1,664	—	1,664	—
Apportionment of Motor Vehicle License Fees (In-Lieu) .....	36,897	1,149,501	1,186,398	—	1,186,398	—
Apportionment of Tideland Revenues .....	231	—	231	—	231	—
Apportionment of Motor Vehicle Fuel Tax (HUT) .....	—	1,086,610	1,086,610	17,301	1,069,309	—
Apportionment of Geothermal Resources .....	—	4,942	4,942	4,942	—	—
Apportionment of Local Transportation Funding .....	—	149,913	149,913	—	149,913	—
Total Shared Revenues .....	37,128	2,392,630	2,429,758	22,243	2,407,515	—
<b>Total Local Government Aid (Subventions) .....</b>	<b>392,382</b>	<b>2,392,588</b>	<b>2,784,970</b>	<b>22,243</b>	<b>2,762,727</b>	<b>—</b>
<b>Debt Service</b>						
Payment of Interest on Pooled Money Investment Loans .....	2,828	—	2,828	2,828	—	—
General Obligation Bonds and Commercial Paper .....	1,720,994	—	1,720,994	1,720,994	—	—
Payment of Interest on General Fund Loans.....	338,670	—	338,670	338,670	—	—
Interest Payments to Federal Governments .....	5,050	273	5,323	5,323	—	—
<b>Total Debt Service .....</b>	<b>2,067,542</b>	<b>273</b>	<b>2,067,815</b>	<b>2,067,815</b>	<b>—</b>	<b>—</b>
<b>Statewide Expenditure and Savings</b>						
Health and Dental Benefits for Annuitants .....	560,999	—	560,999	560,999	—	—
Board of Control Equity Claims .....	2,182	288	2,470	2,470	—	—
Judgments, Settlements, and Tort Liability Claims .....	1,361	296	1,657	1,657	—	—
Unallocated Capital Outlay .....	1,739	—	1,739	—	—	1,739
Reserve for Encumbrance .....	454,130	1,911,598	2,365,728	200,001	1,283,004	882,723
Statewide General Administration Expenditures (Pro Rata) .....	(325,527)	36,656	(288,871)	(315,775)	26,904	—
Miscellaneous .....	(40,941)	939	(40,002)	(78,212)	38,210	—

(Continued)

## Governmental Cost Funds

### Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2003

(Amounts in thousands)

	Classification by Fund Type			Classification by Character		
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay
General Fund Credits from Federal Funds .....	(50,313)	—	(50,313)	(50,313)	—	—
<b>Total Statewide Expenditure and Savings .....</b>	<b>603,630</b>	<b>1,949,777</b>	<b>2,553,407</b>	<b>320,827</b>	<b>1,348,118</b>	<b>884,462</b>
<b>TOTAL GENERAL GOVERNMENT .....</b>	<b>7,931,472</b>	<b>5,751,940</b>	<b>13,683,412</b>	<b>4,061,608</b>	<b>8,733,810</b>	<b>887,994</b>
<b>TOTAL GOVERNMENTAL COST EXPENDITURES .....</b>	<b>\$ 77,564,277</b>	<b>\$ 18,710,879</b>	<b>\$ 96,275,156</b>	<b>\$ 26,241,065</b>	<b>\$ 69,043,191</b>	<b>\$ 990,900</b>

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# **Bond Interest and Redemption**

# General Obligation Bonds Interest and Redemption

**June 30, 2003**  
(Amounts in thousands)

	Bonds Outstanding June 30, 2002	Issued
<b>NON-SELF-LIQUIDATING BONDS</b>		
California Clean Water, Clean Air, Safe Neighborhood Parks and Coastal Protection .....	\$ —	\$ —
California Library Construction and Renovation .....	48,880	—
California Park and Recreational Facilities .....	149,805	—
California Parklands .....	38,280	—
California Safe Drinking Water .....	189,010	—
California Wildlife, Coastal, and Park Land Conservation .....	447,670	7,650
Class-Size Reduction Public Education Facilities .....	6,947,265	722,265
Clean Air and Transportation Improvement .....	1,243,340	17,000
Clean Water .....	106,365	—
Clean Water and Water Conservation .....	47,050	—
Clean Water and Water Reclamation .....	46,165	—
Community Parklands .....	47,255	—
County Correctional Facility Capital Expenditure .....	243,895	—
County Correctional Facility Capital Expenditure and Youth Facility .....	302,550	—
County Jail Capital Expenditure .....	135,950	—
Earthquake Safety and Public Building Rehabilitation .....	177,930	20,000
Fish and Wildlife Habitat Enhancement .....	30,200	—
Higher Education Facilities .....	1,350,750	7,000
Housing & Emergency Shelter Trust Fund .....	—	—
Housing and Homeless .....	6,455	—
Kindergarten-University Public Education Facilities .....	—	3,502,000
Lake Tahoe Acquisitions .....	32,400	—
New Prison Construction .....	968,700	—
Passenger Rail and Clean Air .....	593,505	—
Public Education Facilities .....	2,531,960	23,000
Safe, Clean, Reliable Water Supply .....	353,685	92,000
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection .....	167,000	127,000
Safe Neighborhood Parks .....	356,000	309,085
School Building and Earthquake .....	31,990	—
School Facilities .....	3,512,991	15,784
Seismic Retrofit .....	1,352,795	236,000
Senior Center .....	10,000	—
State Beach, Park, Recreational, and Historical Facilities .....	1,115	—
State School Building Lease-Purchase .....	514,170	—
State, Urban, and Coastal Parks .....	16,930	—
Veterans' Home .....	—	—
Voting Modernization .....	—	—
Water Conservation .....	32,950	—
Water Conservation and Water Quality .....	75,815	—
Water Security, Clean Drinking Water, Coastal and Beach Protection .....	—	72,000
<b>Total, Non-Self-Liquidating Bonds .....</b>	<b>22,110,821</b>	<b>5,150,784</b>
<b>SELF-LIQUIDATING BONDS</b>		
California Water Resources Development .....	864,380	—
Hazardous Substance Cleanup .....	10,000	—
Veterans Farm and Home Building .....	2,346,930	—
<b>Total, Self-Liquidating Bonds .....</b>	<b>3,221,310</b>	<b>—</b>
<b>Total, Bonded Debt .....</b>	<b>\$ 25,332,131</b>	<b>\$ 5,150,784</b>

Interest	Redemption	Bonds Outstanding June 30, 2003	Authorized and Unissued	Commercial Paper Authorized
\$ —	\$ —	\$ —	\$ 262,640	\$ 2,337,360
2,745	880	48,000	52,300	299,795
9,594	18,315	131,490	—	1,100
2,506	8,715	29,565	—	—
11,205	14,950	174,060	6,265	4,500
26,258	36,050	419,270	—	7,330
369,637	47,000	7,622,530	1,020,605	263,000
67,831	5,685	1,254,655	297,300	40,925
6,692	11,815	94,550	—	—
3,140	11,285	35,765	—	—
2,517	35	46,130	—	—
3,021	5,075	42,180	—	—
15,480	25,640	218,255	—	—
17,854	2,635	299,915	—	—
9,468	26,075	109,875	—	—
9,641	2,515	195,415	70,000	—
2,020	4,085	26,115	—	3,000
78,897	34,300	1,323,450	17,645	7,270
—	—	—	980,000	1,120,000
390	15	6,440	—	—
2,139	—	3,502,000	8,180,000	1,368,000
2,117	4,405	27,995	—	—
61,368	71,195	897,505	8,100	13,760
34,176	10,625	582,880	13,900	—
129,738	3,100	2,551,860	98,485	8,700
18,568	1,930	443,755	314,200	211,800
10,235	2,000	292,000	817,200	856,800
21,527	6,525	658,560	311,415	1,117,000
1,753	1,335	30,655	—	—
197,572	51,170	3,477,605	42,739	—
70,098	3,715	1,585,080	289,645	—
685	2,500	7,500	—	—
74	620	495	—	—
35,243	82,085	432,085	—	—
978	2,275	14,655	—	—
—	—	—	45,000	5,000
—	—	—	155,000	45,000
1,755	80	32,870	10,701	5,234
4,442	5,605	70,210	—	27,600
—	—	72,000	143,000	3,225,000
<b>1,231,364</b>	<b>504,235</b>	<b>26,757,370</b>	<b>13,136,140</b>	<b>10,968,174</b>
37,135	42,290	822,090	—	167,600
641	2,500	7,500	—	—
144,633	367,245	1,979,685	—	605,585
<b>182,409</b>	<b>412,035</b>	<b>2,809,275</b>	<b>—</b>	<b>773,185</b>
<b>\$ 1,413,773</b>	<b>\$ 916,270</b>	<b>\$ 29,566,645</b>	<b>\$ 13,136,140</b>	<b>\$ 11,741,359</b>

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2003**  
(Amounts in thousands)

	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2004 .....	\$ 6,077	\$ 26,349	\$ 8,011
2005 .....	6,259	24,952	5,936
2006 .....	5,258	22,386	5,590
2007 .....	4,798	17,840	2,858
2008 .....	4,868	16,980	2,723
2009 .....	4,696	16,139	2,585
2010 .....	4,478	12,280	2,450
2011 .....	5,177	9,794	2,315
2012 .....	5,186	7,235	1,168
2013 .....	2,998	2,496	498
2014 .....	1,881	1,971	480
2015 .....	1,823	1,905	462
2016 .....	1,754	1,840	444
2017 .....	2,006	1,870	426
2018 .....	1,930	1,800	408
2019 .....	1,855	1,740	392
2020 .....	1,975	1,671	376
2021 .....	1,705	1,602	360
2022 .....	1,163	1,338	344
2023 .....	1,113	1,303	396
2024 .....	1,063	911	55
2025 .....	1,019	717	51
2026 .....	829	511	—
2027 .....	407	237	—
2028 .....	263	226	—
2029 .....	703	—	—
2030 .....	44	—	—
2031 .....	42	—	—
2032 .....	—	—	—
2033 .....	—	—	—
<b>TOTAL .....</b>	<b>71,370</b>	<b>176,093</b>	<b>38,328</b>
Percent of Total Requirements .....	0.15%	0.36%	0.08%
<b>Total Interest Payments .....</b>	<b>23,370</b>	<b>44,603</b>	<b>8,763</b>
<b>Total Redemptions .....</b>	<b>\$ 48,000</b>	<b>\$ 131,490</b>	<b>\$ 29,565</b>

<b>Non-Self-Liquidating</b>							
California Safe Drinking Water	California Wildlife, Coastal, and Park Land Conservation	Class-Size Reduction Public Education Facilities	Clean Air and Transportation Improvement	Clean Water	Clean Water and Water Conservation	Clean Water and Water Reclamation	
\$ 26,517	\$ 58,259	\$ 630,378	\$ 134,887	\$ 17,181	\$ 10,856	\$ 4,569	
24,666	53,607	597,067	126,467	16,032	8,804	4,461	
21,059	51,624	581,989	122,150	15,498	5,655	4,343	
19,593	49,589	610,604	122,365	13,596	2,903	4,347	
18,358	47,409	614,358	113,833	12,728	2,776	4,071	
17,808	45,905	602,879	111,383	12,342	2,649	3,951	
17,265	42,279	599,543	107,104	10,175	2,076	3,840	
16,322	37,295	529,490	111,371	7,630	1,978	4,051	
12,302	33,369	525,097	123,340	5,245	1,364	3,507	
7,385	21,980	510,675	90,606	1,972	721	3,064	
7,122	17,510	489,281	61,737	1,907	697	2,944	
6,928	16,965	460,558	61,867	1,840	673	2,865	
6,692	16,407	434,782	63,766	1,774	650	2,770	
6,461	16,340	443,944	63,081	1,708	632	3,153	
6,229	16,293	435,652	61,125	1,640	609	3,041	
6,009	15,687	427,331	61,880	1,575	585	2,930	
6,303	15,075	419,202	69,456	1,508	538	3,049	
5,511	14,460	413,413	55,001	1,443	516	2,768	
5,282	13,020	450,804	50,247	1,372	493	3,554	
5,880	12,503	457,297	53,067	1,301	471	1,805	
4,206	9,160	452,516	45,455	265	448	892	
3,171	6,499	441,190	39,310	103	301	857	
3,065	5,417	424,377	45,070	—	174	978	
952	3,573	413,324	28,756	—	122	646	
835	1,393	402,380	25,853	—	117	540	
1,023	1,555	437,349	23,417	—	113	952	
551	512	546,845	20,689	—	—	472	
—	510	285,792	9,918	—	—	—	
—	512	166,844	3,583	—	—	—	
—	513	40,524	1,138	—	—	—	
<b>257,495</b>	<b>625,220</b>	<b>13,845,485</b>	<b>2,007,922</b>	<b>128,835</b>	<b>46,921</b>	<b>74,420</b>	
0.53%	1.29%	28.59%	4.15%	0.27%	0.10%	0.15%	
<b>83,435</b>	<b>205,950</b>	<b>6,222,955</b>	<b>753,267</b>	<b>34,285</b>	<b>11,156</b>	<b>28,290</b>	
<b>\$ 174,060</b>	<b>\$ 419,270</b>	<b>\$ 7,622,530</b>	<b>\$ 1,254,655</b>	<b>\$ 94,550</b>	<b>\$ 35,765</b>	<b>\$ 46,130</b>	

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2003**  
(Amounts in thousands)

	Community Parklands	County Correctional Facility Capital Expenditure	County Correctional Facility Capital Expenditure and Youth Facility
2004 .....	\$ 7,444	\$ 37,714	\$ 39,848
2005 .....	7,135	35,622	37,922
2006 .....	6,824	34,091	35,350
2007 .....	6,511	32,553	34,975
2008 .....	6,213	31,013	32,542
2009 .....	5,897	29,453	30,944
2010 .....	5,325	25,669	37,625
2011 .....	3,616	20,441	30,360
2012 .....	2,567	13,061	25,317
2013 .....	665	10,145	17,379
2014 .....	517	3,247	11,271
2015 .....	497	2,844	9,287
2016 .....	478	2,732	10,619
2017 .....	458	2,620	11,112
2018 .....	439	2,508	10,695
2019 .....	420	2,403	10,285
2020 .....	403	2,208	13,645
2021 .....	386	2,114	9,278
2022 .....	369	2,021	9,921
2023 .....	426	2,127	6,158
2024 .....	—	—	3,976
2025 .....	—	—	3,448
2026 .....	—	—	2,564
2027 .....	—	—	1,316
2028 .....	—	—	1,564
2029 .....	—	—	898
2030 .....	—	—	890
2031 .....	—	—	—
2032 .....	—	—	—
2033 .....	—	—	—
<b>TOTAL .....</b>	<b>56,590</b>	<b>294,586</b>	<b>439,189</b>
Percent of Total Requirements .....	0.12%	0.61%	0.91%
<b>Total Interest Payments .....</b>	<b>14,410</b>	<b>76,331</b>	<b>139,274</b>
<b>Total Redemptions .....</b>	<b>\$ 42,180</b>	<b>\$ 218,255</b>	<b>\$ 299,915</b>

\* Includes estimated interest for \$1.4 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2003.

## Non-Self-Liquidating

County Jail Capital Expenditure	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Housing and Homeless	Kindergarten- University Public Education Facilities *	Lake Tahoe Acquisitions
\$ 33,619	\$ 20,768	\$ 5,749	\$ 180,849	\$ 816	\$ 105,316	\$ 6,220
30,817	20,144	5,351	170,357	790	119,886	5,916
21,631	19,581	4,038	158,647	763	119,901	4,925
20,352	19,499	3,362	158,467	735	119,901	3,690
14,272	19,890	3,202	144,983	707	191,305	3,517
8,116	19,360	3,044	141,322	677	187,989	3,349
2,215	18,777	2,367	143,310	645	178,177	3,182
853	19,839	2,238	142,163	612	177,589	2,344
—	18,253	1,033	76,523	859	176,976	2,135
—	16,728	457	58,986	503	176,942	179
—	14,194	442	48,000	199	176,197	170
—	12,480	427	52,798	234	175,568	162
—	10,691	407	49,821	225	193,695	56
—	10,584	391	50,324	226	194,784	54
—	12,608	382	48,470	224	196,296	51
—	11,337	367	55,023	214	197,547	—
—	9,617	352	57,493	201	198,904	—
—	4,512	338	44,975	186	200,276	—
—	3,138	284	48,504	509	201,992	—
—	1,681	320	39,767	216	207,289	—
—	—	207	27,101	—	228,714	—
—	—	99	22,399	—	229,707	—
—	—	40	15,217	—	211,454	—
—	—	37	6,193	—	213,564	—
—	—	16	4,807	—	215,826	—
—	—	16	11,898	—	246,289	—
—	—	—	1,605	—	248,856	—
—	—	—	1,056	—	251,667	—
—	—	—	587	—	254,627	—
—	—	—	466	—	246,946	—
<b>131,875</b>	<b>283,681</b>	<b>34,966</b>	<b>1,962,111</b>	<b>9,541</b>	<b>5,844,180</b>	<b>35,950</b>
0.27%	0.59%	0.07%	4.05%	0.02%	12.06%	0.07%
<b>22,000</b>	<b>88,266</b>	<b>8,851</b>	<b>638,661</b>	<b>3,101</b>	<b>2,342,180</b>	<b>7,955</b>
<b>\$ 109,875</b>	<b>\$ 195,415</b>	<b>\$ 26,115</b>	<b>\$ 1,323,450</b>	<b>\$ 6,440</b>	<b>\$ 3,502,000</b>	<b>\$ 27,995</b>

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2003**  
(Amounts in thousands)

	New Prison Construction	Passenger Rail and Clean Air	Public Education Facilities
2004 .....	\$ 181,372	\$ 86,964	\$ 233,085
2005 .....	167,597	79,028	227,571
2006 .....	141,013	74,839	222,221
2007 .....	119,149	81,812	217,286
2008 .....	111,295	67,910	210,667
2009 .....	103,317	64,469	201,238
2010 .....	115,230	61,451	192,485
2011 .....	121,501	71,744	223,206
2012 .....	33,460	68,979	144,587
2013 .....	21,239	43,869	172,453
2014 .....	11,498	22,844	159,180
2015 .....	11,004	15,173	160,592
2016 .....	7,466	13,847	151,922
2017 .....	5,783	9,465	154,163
2018 .....	5,286	12,362	149,705
2019 .....	9,831	7,723	144,758
2020 .....	1,524	1,841	141,826
2021 .....	530	368	138,214
2022 .....	—	—	135,969
2023 .....	—	—	132,565
2024 .....	—	—	127,844
2025 .....	—	—	123,048
2026 .....	—	—	137,464
2027 .....	—	—	151,991
2028 .....	—	—	112,207
2029 .....	—	—	78,528
2030 .....	—	—	35,160
2031 .....	—	—	9,647
2032 .....	—	—	4,762
2033 .....	—	—	1,532
<b>TOTAL .....</b>	<b>1,168,095</b>	<b>784,688</b>	<b>4,295,876</b>
Percent of Total Requirements .....	2.41%	1.62%	8.87%
<b>Total Interest Payments .....</b>	<b>270,590</b>	<b>201,808</b>	<b>1,744,016</b>
<b>Total Redemptions .....</b>	<b>\$ 897,505</b>	<b>\$ 582,880</b>	<b>\$ 2,551,860</b>

## Non-Self-Liquidating

	Safe Drinking Water, Clean Water, Safe, Clean, Reliable Water Supply	Watershed Protection, and Flood Protection	Safe Neighborhood Parks	School Building and Earthquake	School Facilities	Seismic Retrofit	Senior Center
\$	34,703	\$ 16,991	\$ 41,704	\$ 3,015	\$ 453,984	\$ 128,513	\$ 3,005
	34,651	17,569	42,876	2,925	416,373	125,413	2,825
	34,024	17,417	42,323	2,830	382,298	122,702	2,648
	34,146	18,974	44,261	2,740	370,935	124,530	—
	36,225	22,999	54,179	2,670	356,971	129,844	—
	35,860	22,681	53,249	2,601	355,495	126,880	—
	33,810	22,042	50,688	2,531	396,821	118,117	—
	31,289	21,816	46,473	2,462	362,146	120,483	—
	30,088	21,589	46,026	2,392	236,839	99,168	—
	30,043	21,419	45,613	2,322	179,120	106,059	—
	29,489	20,224	44,104	2,252	149,997	102,215	—
	27,427	19,399	40,758	2,182	173,075	100,172	—
	25,837	17,803	37,372	2,112	152,259	94,735	—
	23,952	17,692	37,580	2,037	147,829	91,092	—
	25,079	17,570	37,292	1,967	142,204	91,314	—
	24,591	17,448	36,988	1,897	162,256	89,370	—
	24,105	17,321	36,726	1,827	162,541	90,173	—
	23,760	17,225	36,462	1,757	123,962	88,807	—
	25,067	18,274	39,632	1,687	183,334	90,450	—
	25,901	18,965	42,036	1,616	134,261	90,140	—
	26,364	19,920	44,477	1,544	57,030	90,687	—
	25,706	19,717	43,847	1,473	30,566	88,285	—
	24,011	18,538	40,596	1,401	11,531	85,000	—
	25,133	18,383	40,110	—	10,652	91,370	—
	25,095	18,254	39,641	—	10,649	91,136	—
	24,647	18,017	38,927	—	18,623	76,869	—
	18,379	17,836	38,349	—	5,244	59,196	—
	13,839	17,655	37,769	—	1,822	34,779	—
	10,016	15,302	31,309	—	1,202	27,182	—
	4,709	7,110	16,949	—	999	5,545	—
	<b>787,946</b>	<b>556,150</b>	<b>1,228,316</b>	<b>50,240</b>	<b>5,191,018</b>	<b>2,780,226</b>	<b>8,478</b>
	1.63%	1.15%	2.54%	0.10%	10.72%	5.74%	0.02%
	<b>344,191</b>	<b>264,150</b>	<b>569,756</b>	<b>19,585</b>	<b>1,713,413</b>	<b>1,195,146</b>	<b>978</b>
<b>\$</b>	<b>443,755</b>	<b>\$ 292,000</b>	<b>\$ 658,560</b>	<b>\$ 30,655</b>	<b>\$ 3,477,605</b>	<b>\$ 1,585,080</b>	<b>\$ 7,500</b>

(Continued)

# Bonded Debt Annual Redemption and Interest Requirement

**June 30, 2003**  
(Amounts in thousands)

	State Beach, Park, Recreational, and Historical Facilities	State School Building Lease-Purchase	State, Urban, and Coastal Parks
2004 .....	\$ 518	\$ 107,128	\$ 2,840
2005 .....	—	95,232	1,890
2006 .....	—	86,528	1,816
2007 .....	—	71,788	1,503
2008 .....	—	60,554	1,443
2009 .....	—	57,265	1,385
2010 .....	—	35,843	1,312
2011 .....	—	18,808	1,248
2012 .....	—	8,242	794
2013 .....	—	—	618
2014 .....	—	—	599
2015 .....	—	—	581
2016 .....	—	—	562
2017 .....	—	—	548
2018 .....	—	—	529
2019 .....	—	—	510
2020 .....	—	—	492
2021 .....	—	—	473
2022 .....	—	—	455
2023 .....	—	—	490
2024 .....	—	—	342
2025 .....	—	—	156
2026 .....	—	—	150
2027 .....	—	—	88
2028 .....	—	—	84
2029 .....	—	—	131
2030 .....	—	—	—
2031 .....	—	—	—
2032 .....	—	—	—
2033 .....	—	—	—
<b>TOTAL .....</b>	<b>518</b>	<b>541,388</b>	<b>21,039</b>
Percent of Total Requirements .....	0.00%	1.12%	0.04%
<b>Total Interest Payments .....</b>	<b>23</b>	<b>109,303</b>	<b>6,384</b>
<b>Total Redemptions .....</b>	<b>\$ 495</b>	<b>\$ 432,085</b>	<b>\$ 14,655</b>

Non-Self Liquidating			Self-Liquidating			Total
Water Conservation	Water Conservation and Water Quality	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development	Hazardous Substance Cleanup	Veterans Farm and Home Building	
\$ 3,546	\$ 8,808	\$ 2,626	\$ 79,747	\$ 2,939	\$ 271,609	\$ 3,024,524
3,153	8,374	3,502	79,629	2,736	197,556	2,811,091
2,969	8,085	3,502	78,858	2,568	201,544	2,669,488
3,696	7,793	3,502	78,160	—	204,293	2,633,106
2,731	7,497	6,657	77,394	—	190,628	2,625,412
2,857	7,194	6,480	77,501	—	180,738	2,549,698
2,563	6,868	5,906	77,259	—	184,982	2,526,690
2,534	6,538	5,884	76,436	—	134,419	2,372,465
2,547	4,948	5,870	75,728	—	170,570	1,986,364
2,302	3,714	5,864	74,463	—	164,664	1,798,141
2,051	3,598	5,847	73,588	—	123,168	1,590,421
2,057	3,378	5,820	66,973	—	106,676	1,545,450
1,988	3,266	4,029	57,657	—	113,261	1,483,719
1,924	3,154	4,019	52,406	—	120,269	1,482,087
1,865	3,041	4,016	38,027	—	103,717	1,434,374
1,795	3,045	4,004	28,389	—	103,813	1,433,998
2,251	2,935	3,993	18,791	—	74,233	1,382,555
1,611	2,845	3,988	9,122	—	74,456	1,282,424
1,669	2,729	3,982	1,994	—	74,771	1,374,368
1,905	2,886	4,186	95	—	55,453	1,303,619
1,359	1,528	5,350	90	—	55,574	1,207,078
1,018	1,341	5,294	36	—	56,675	1,146,033
552	1,286	4,067	—	—	48,999	1,083,291
421	1,231	4,067	—	—	29,701	1,042,274
324	1,176	4,074	—	—	22,303	978,763
568	822	3,972	—	—	32,311	1,017,628
279	448	3,930	—	—	33,504	1,032,789
21	140	3,886	—	—	29,813	698,356
—	133	3,847	—	—	29,770	549,676
—	—	3,166	—	—	29,743	359,340
<b>52,556</b>	<b>108,801</b>	<b>135,330</b>	<b>1,122,343</b>	<b>8,243</b>	<b>3,219,213</b>	<b>48,425,222</b>
0.11%	0.22%	0.28%	2.32%	0.02%	6.65%	100.00%
<b>19,686</b>	<b>38,591</b>	<b>63,330</b>	<b>300,253</b>	<b>743</b>	<b>1,256,858</b>	<b>18,858,577</b>
<b>\$ 32,870</b>	<b>\$ 70,210</b>	<b>\$ 72,000</b>	<b>\$ 822,090</b>	<b>\$ 7,500</b>	<b>\$ 1,962,355</b>	<b>\$ 29,566,645</b>

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# **Bank Accounts Outside of the State Treasury System**

## Bank Accounts Outside of the State Treasury System

June 30, 2003

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Board of Equalization .....	State of California, State Board of Equalization	Checking	Deposit of fuel tax revenue from licenses through International Fuel Tax Agreement	\$ 29,321
California Housing Finance Agency .....	Cash in U.S. Bank Trust	Cash	As required by the indenture	63
	Cash in Bank of America	Cash	As required by the indenture	25,303,717
	Commercial Paper—Financing Adjustment Factor Escrow	Short-Term Investment	As required by the agreement	6,576,500
	Investment—Bond Reserve	Investment Agreement	As required by the indenture	86,173,440
	Investment—Bond Reserve	Federal Home Loan Mortgage Corporation	As required by the indenture	780,000
	Investment—Bond Reserve	Federal National Mortgage Association	As required by the indenture	3,288,312
	Investment—Bond Reserve	Government National Mortgage Association	As required by the indenture	45,018,768
	Investment—Bond/Revenue	Investment Agreement	To pay debt service/expenses	1,527,293,753
	Investment—at cost U.S. Bank	Money Market	As required by the indenture	40,225,480
	Investment—Debt Service Reserve	Government National Mortgage Association	As required by the indenture	4,897,128
	Investment—Debt Service Reserve	Investment Agreement	As required by the indenture	21,186,146
	Investment—Escrow	Investment Agreement	Redemption of Bonds	180,390,000
	Investment—Loan Reserve	Investment Agreement	As required by the indenture	1,045,363

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	Investment—Program	Investment Agreement	Purchase of mortgage loans	163,848,622
	Investment—Program	Mortgage Backed Security	Purchase of mortgage loans	33,921,813
	Investment—Redemption	Investment Agreement	Purchase or redemption of bonds	82,956
Total, California Housing Finance Agency .....				2,140,032,061
California State Hospitals: Agnews Developmental Center .....	Work Activity Center	Savings	Savings	6,923
	Trust Deposit	Savings/Certificate of Deposit	Client savings	171,950
Atascadero State Hospital ...	Client Trustee Accounts	Money Market	Pooled savings of client fund	17,541
	Residents' Savings Account	Savings	To invest excess resident funds	51,544
Fairview Developmental Center .....	Sue Bush, Trustee for Fairview Developmental Center Clients Accounts	Money Market	Pooled savings of client fund	314,434
Frank D. Lanterman Developmental Center .....	Residents' Savings Account	Money Market	To invest excess resident funds	281,707
Metropolitan State Hospital ..	Resident Benefit Account	Checking	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	413,089
Napa State Hospital .....	Client Trustee Accounts	Savings	Trustee savings accounts	23,835
Patton State Hospital .....	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code sec. 4125 and Government Code sec. 16305	136,216
	Patient Medicare Premiums	Checking	Patient Medicare Premium payments	8,870

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2003

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Porterville Developmental Center .....	Residents' Savings in Banks/Savings and Loan	Savings	Income for residents	293,448
Sierra Vista Development Center .....	Residents' Savings in Banks/Savings and Loan	Certificate of Deposit	Income for residents	3,500
Sonoma Developmental Center .....	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for Patients' Benefit Fund	15,175
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund established with proceeds of matured bond with income only for Patients' Benefit Fund	95,776
	Sonoma Developmental Center - Clients	Certificate of Deposit	Accumulation of Social Security disability award for patients	310,000
Total, California State Hospitals .....				2,144,008
California State Lottery Commission .....	Adjustment Account Instant	Adjustment Account	Debit nontransferrable funds and credit buy-back checks for Scratcher games	(26,405)
California State Universities: Trustees of the California State University .....	CSU International Programs, Chile	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	13,088
	CSU International Programs, China	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	10,959
	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	176,701

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	88,001
	CSU International Programs, Israel	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	14,560
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	408,221
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	55,265
	CSU International Programs, Mexico	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	51,835
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	143,762
	CSU International Programs, Zimbabwe	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in overseas center	43
	Trustees of the California State University	CSU Pooled Investment	Maximize investments	23,858,729

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2003

Agency	Account Title	Type of Account	Purpose	Balance
	Trustees of the California State University	Checking	EFT	471,720
	CSU Risk Management Authority	Checking	Support Operations	4,128,749
	CSU Risk Management Authority	Investment	Maximize investments	72,423,854
	CSU Channel Island Project Funds	Investment	Invest undisbursed bond proceeds	34,264,793
	CSU Channel Island Project Funds	Savings	Depository reserve	956,755
	CSU Channel Island Project Funds	Savings	Depository for energy rebates	24,070
	CSU Channel Island Project Funds	Savings	Depository for collateral for sale housing	975,888
	CSU Channel Island Temporary Restricted Sub Fund	Investment	To hold donor funds for Library Construction	630,714
California State University, Bakersfield .....	CSU, Bakersfield System Short-Term Account	Investment	Maximize return	1,387,955
	Total Return Account	Investment	Maximize return	5,980,441
	Transfer Account	Checking	Transfer funds to investment account	454
California State University, Chico .....	CSU, Chico, Special Deposit	Money Market	Investment transactions	15,848
	CSU, Chico, Short Term	Portfolio	Investment transactions	3,579,077
	CSU, Chico, Total Return	Portfolio	Investment transactions	2,080,553
	CSU, Chico, Long Term	Portfolio	Investment transactions	2,002,087

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
California State University, Dominguez Hills .....	CSU, Dominguez Hills Federal Financial Aid	Business Savings	Depository for federal financial aid funds	5,331
	CSU, Dominguez Hills	Checking	Funds pending investment	20,416
	CSU, Dominguez Hills	Pooled Investment	Short-term investments of idle trust funds	1,554,223
	CSU, Dominguez Hills	Pooled Investment	Long-term investments of idle trust funds	1,998,003
California State University, Fullerton .....	CSU, Fullerton Perkins Loan Federal Funds	Certificate of Deposit	Interest account	568,006
	CSU, Fullerton Metropolitan West Securities	Pooled Investment	Investment transactions	6,572,142
California State University, Hayward .....	CSU, Hayward	Interest-Bearing Bank Account	Investment of trust funds	176,220
	CSU, Hayward	Short-Term Investment	Investment transactions	21,729
	CSU, Hayward	Total Return Investment	Investment transactions	6,978,970
California State University, Humboldt .....	CSU, Humboldt Trust	Interest-Bearing Bank Account	Investment of trust funds	11,027,513
California State University, Long Beach .....	CSU, Long Beach	Business Market	For future Federal Perkins Student Loans	111,782
	CSU, Long Beach	Business Analyzed Checking Account	Deposit parking citation collections	56,882
	CSU, Long Beach	Interest Maximizer	Conduit to transfer funds to and from Metropolitan West Securities	2,598

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2003

Agency	Account Title	Type of Account	Purpose	Balance
	CSU, Long Beach	Short-Term Investment	Investment of money pending disbursements	15,564,271
	CSU, Long Beach	Total Return Investment	Investment of money pending disbursements	3,590,434
California State University, Los Angeles .....	CSU, Los Angeles	Money Market	Parking fines and forfeitures	34,050
	CSU, Los Angeles	Checking	Wire transfer account	4,900
	CSU, Los Angeles	Investment Agreement	Investments	2,627,796
California State University, Maritime Academy .....	Federal Perkins Loan Account California Maritime Academy	Checking	Investments	71,958
	Trust Investments California Maritime Academy	Checking	Investments	154
	California Maritime Academy	Total Return	Investments	565,987
	California Maritime Academy	Short-Term Investment	Investments	116,199
California State University, Monterey Bay .....	CSU, Monterey Bay	Checking	Pass through account	36
	CSU, Monterey Bay Short-Term Account	Short-Term Investment	Invest trust fund monies	1,615,250
	CSU, Monterey Bay Systems Total Return Account	Total Return Investment	Invest excess trust fund monies	233,408
California State University, Northridge .....	CSU, Northridge	Checking	Receipts of Perkins payments	7,277
	CSU, Northridge Trust Fund	Investment Agreement	Investments	30,233,960

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
California State Polytechnic University, Pomona .....	Cal Poly Pomona	Checking	Security	2,094
	Cal Poly Pomona	Mutual Fund	Investment	127,528
	Cal Poly Pomona	Short-Term	Investment	10,333,706
	Cal Poly Pomona	Escrow	Loan Proceeds	1,733
California State University, Sacramento .....	CSU, Sacramento Trust Fund	Checking	Transfer funds for investments	3,911
California State University, San Bernardino .....	CSU, San Bernardino Associated Students	Checking	Wire transfer and direct deposit for financial aid disbursements	344,492
	CSU, San Bernardino Associated Students	Money Market Checking	To fund student government operations	106,069
	CSU, San Bernardino Associated Students	Short-Term	Investment	5,182,409
	CSU, San Bernardino Associated Students	Total Return	Investment	6,302,585
	CSU, San Bernardino Associated Students	Certificate of Deposit	To fund student government operations	842,753
California State University, San Diego .....	Intercollegiate Athletic Authority	Interest Checking	Trust fund athletics receipts and disbursements	16,145
	CSU, San Diego	Corporate Account	Trust fund investment wire activity	19,668
	CSU, San Diego	Analyzed Interest	Trust fund revolving account excess cash	27,463
	CSU, San Diego	Corporate Account	Trust fund Master Card/Visa adjustment	41,102
	CSU, San Diego	Public Fund Checking	Trust fund EFT adjustment	14,000
	CSU, San Diego	Money Market	Trust fund student wire transfer	9,144

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2003

Agency	Account Title	Type of Account	Purpose	Balance
California State University, San Francisco .....	CSU, San Francisco Corporate Deposit	Checking	ACH - direct deposit of students	4,240
California State University, San Jose .....	CSU, San Jose	U.S. Government Securities	Investment of excess cash	3,695,490
	CSU, San Jose	Money Market	Investment of excess cash	12,427,584
	CSU, San Jose	Mutual Funds	Investment of excess cash	28,657,859
California State Polytechnic University, San Luis Obispo .....	Wire Transfer Account	Checking	Transfer surplus funds to investment agent	322,614
	Wire Transfer Account	Checking	EFT student loans/financial aid	25,384
California State University, San Marcos .....	CSU, San Marcos	Checking	Pooled investment	22,116
	CSU, San Marcos	Savings	Collect loan repayments of federal Perkins loans	60,892
	CSU, San Marcos	Investment	Pooled investment	9,108,648
California State University, Sonoma .....	National Student Loan Program	Interest Checking	Federal government requirement for financial aid funds	267,877
	Nursing Trust Account	Interest Checking	Federal government requirement for financial aid funds	11,152
	Bank of America Trust	Interest Checking	To accept wires from Metropolitan West Securities	3,611
California State University, Stanislaus .....	Metropolitan West Securities	Short-Term	Invest excess trust funds	6,317,886
	Metropolitan West Securities	Total Return	Invest excess trust funds	1,203,427

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	Bank of America	Secured Checking	Secured wire transfer	7,000
	Electronic Fund Transfer Account	Checking	Accept payments for Direct Deposit	10,000
Total, California State Universities .....				323,024,199
Department of Consumer Affairs .....	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	167,668
	Gold Cross Mortuary Funeral Pre-Need Fund	Money Market	Trust fund under conservatorship	123,511
	Verduga Hills Cemetery	Money Market	Trust fund under conservatorship	195,322
Total, Department of Consumer Affairs .....				486,501
Department of Corrections: Parole and Community Service Division .....	Bank Drafts Account	Checking	To pay cash assistance to parolees by bank draft	294,461
	Central Coast Regional Accounting	Checking	Parole release fund	20
Total, Department of Corrections .....				294,481
Department of Fish and Game .....	Department of Fish and Game	Cash Purchase Voucher	Over-the-counter purchases	47,632
Department of Food and Agriculture: District Agricultural Associations .....	Various	Checking	Various	22,825,806
	Various	Institutional	Various	1,023,501
	Various	Investment	Investments	9,354,879

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2003

Agency	Account Title	Type of Account	Purpose	Balance
	Various	Money Market/ Savings	Interest-bearing accounts	8,478,742
	Various	Certificate of Deposit	Investments	8,881,784
California Exposition and State Fair .....	General Checking	Checking	Deposit	488,115
	Business Market Value	Savings	Investment	618,535
	Business Market Value	Savings	Deposit - Savings	110,463
Total, Department of Food and Agriculture .....				51,781,825
Department of Forestry and Fire Protection .....	Electronic Funds Transfer	Checking	Emergency firetime fund	5,444
Department of Health Services .....	CCS Training Fund	Checking	California Children Services	3,325
	Back-up Withholding for Internal Revenue Service	Zero Balance	Electronic fund transfers to Internal Revenue Service	3,774
Total, Department of Health Services .....				7,099
Department of Motor Vehicles .....	Change Order, Account	Imprest Account	Field offices use account to obtain change from Bank of America	23,000
Department of Pesticide Regulation .....	California Environmental Protection Agency, Department of Pesticide Regulation Account	Bank Draft	Bank draft system	4,172
Department of Rehabilitation ...	Department of Rehabilitation	Bank Draft	To be used by clients to pay for over-the-counter purchases	52,869
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	11,311
Total, Department of Rehabilitation .....				64,180

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
Department of Transportation .....	San Francisco Bay Bridges Toll Revenue Fund	Commercial Deposit	Depositing and transferring of toll revenue	20,341,575
	Department of Transportation	Checking	Bank draft account	100,000
Total, Department of Transportation .....				20,441,575
Department of Veterans Affairs .....	G.A.B. Business Services, Inc.	Loss Payment Account	Reserve for Fire Insurance Program	1,850,000
Department of the Youth Authority .....	Ward Trust Fund	6-Month Market Rate	Ward funds held in trust until wards are released	300,000
	Free Venture Payroll	Business Checking	Advance payroll	3,681
Total, Department of the Youth Authority .....				303,681
Employment Development Department .....	State of California, Unemployment Insurance Account	Checking	An interbranch depository account for cash collections made by field offices	187,172
Legislature .....	California State Assembly	Checking	EFT for payroll taxes	813,208
	Senate Rules Committee	Checking	EFT for payroll taxes	1,066
Total, Legislature .....				814,274
Office of Statewide Health Planning and Development ..	Minority Health Professions Education Foundation	Checking/Savings	To receive private or public funds for the foundation	4,899
Public Employees' Retirement System .....	CalPERS EFT Account	Checking	Deposit taxes withheld from beneficiary payments for eventual electronic-fund transfer to IRS	59,220,783

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2003

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
Public Utilities Commission .....	Public Agency Savings Account	Savings	Funds entrusted to the commission by person or corporation filing a complaint against a public utility	23,448,012
State Athletic Commission .....	Columbia Trust	Investment Balanced Fund	Pension funds held in trust	2,875,337
State Lands Commission .....	Las Tunas Account	Escrow	Hazard removal or repair-settlement funds	84,513
	Rodeo Sanitary	Escrow Funding	Site clean-up	732,684
Total, State Lands Commission .....				817,197
State Personnel Board .....	Cooperative Personnel Services	Business Checking	Depositing and checking	187,926
State Teachers' Retirement System .....	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (Receipts)	5,445,342
	Concentration Account	Checking	Concentration account for Real Estate Cash Management System (Disbursements)	89,275
Total, State Teachers' Retirement System .....				5,534,617
Technology, Trade, and Commerce Agency .....	State Loan Guarantee Program, Capital Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	2,941,534
	State Loan Guarantee Program, California Coastal Rural Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	4,479,624
	State Loan Guarantee Program, Inland Empire Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	1,490,376

<b>Agency</b>	<b>Account Title</b>	<b>Type of Account</b>	<b>Purpose</b>	<b>Balance</b>
	State Loan Guarantee Program, Nor-Cal Financial Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	3,158,378
	State Loan Guarantee Program, Pacific Coast Regional Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	2,621,203
	State Loan Guarantee Program, San Fernando Valley Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	1,482,833
	State Loan Guarantee Program, Small Business Development Corporation of Orange County	Trust Account	Investment of the State Loan Guarantee Program reserve	1,464,925
	State Loan Guarantee Program, Southern Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	3,094,901
	State Loan Guarantee Program, Trustee for Hancock Urban Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	3,015,651
	State Loan Guarantee Program, Trustee for SAFE-BIDCO Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	733,161
	State Loan Guarantee Program, Valley Small Business Development Corporation	Trust Account	Investment of the State Loan Guarantee Program reserve	4,052,786
	Century Freeway Bonding Project	Certificate of Deposit	Investment in the Century Freeway Bonding Project reserve	2,815,859
	Century Freeway Bonding Project	Savings	Investment in the Century Freeway Bonding Project reserve	103,268

(Continued)

# Bank Accounts Outside of the State Treasury System

June 30, 2003

Agency	Account Title	Type of Account	Purpose	Balance
	Disaster Relief Program	Trust Account	Investment of the Disaster Relief Program; Dunsmuir Spill and 1990 Winter Freeze reserve	1,457,303
	Rural Economic Development Infrastructure Program	Trust Account	Investment of assets for defeased bond issuance	1,681,720
Total, Technology, Trade, and Commerce Agency ....				34,593,522
Veterans Home of California, Barstow .....	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	155,401
	Member Trust	Savings	Maximize interest on members' deposits held in trust	179,584
	Post Fund	Checking	Deposit and withdrawal of veterans' funds held in trust	284,009
	Post Fund	Savings	Maximize interest on members' deposits held in trust	235,390
	Post Fund	Certificate of Deposit	Maximize interest on members' deposits held in trust	489,805
Total, Veterans Home of California, Barstow .....				1,344,189
Veterans Home of California, Chula Vista .....	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	439,424
	Post Fund	Checking	Deposit and withdrawal of donations for residents	102,326
	Member Trust FISN	Investment	Investment	249,889
Total, Veterans Home of California, Chula Vista ..				791,639
Veterans Home of California, Yountville .....	Government National Mortgage Association	U.S. Government Money Market	Investment of trust funds	7,268

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
	Morale, Welfare and Recreation Fund	Checking	Welfare checking	1,079,365
	Member/Posthumous Trust	Checking	Trust/posthumous checking	668,559
	Post Fund Payroll	Checking	Payroll	13,709
	Mutual Funds	Savings	Investment of Morale, Welfare, and Recreation Fund monies	440,528
	Certificate of Deposit	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,123,444
	Electronic Funds Transfer	Checking	Process payments for Medicare premiums	10
Total, Veterans Home of California, Yountville .....				3,332,883
<b>Total Bank Accounts Outside of the State Treasury System .....</b>				<b>\$ 2,673,665,224</b>

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