

State of California
*Budgetary/
Legal Basis
Annual Report*

For the Fiscal Year Ended June 30, 2009



Controller *John Chiang*
California State Controller's Office



JOHN CHIANG
California State Controller



JOHN CHIANG
California State Controller

April 15, 2010

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

I am pleased to submit the State of California's *Budgetary/Legal Basis Annual Report* (BLBAR) for the year ended June 30, 2009. This report is prepared in compliance with Government Code section 12460 and in conformance with the *Governor's Budget* and the Budget Act. Each fund statement includes the results of operations including receipts, disbursements, and fund balance. Multi-year comparisons of receipts and disbursements for the General Fund and other fund types are also presented. Fund Balance and other data from this report are used by the Department of Finance to prepare the 2010-11 *Governor's Budget*.

Major highlights of this budgetary report include the following:

- General Fund revenues dropped 17 percent, from \$98.5 billion in the 2007-08 fiscal year to \$82.0 billion in the 2008-09 fiscal year. The economic downturn experienced in California, as well as across the nation, led to high unemployment, business closures, and a restraint in consumer spending, which resulted in lower than anticipated revenues from the three largest revenue sources: personal income taxes, corporation taxes, and retail sales taxes.
- General Fund expenditures dropped 9.4 percent, from \$102.7 billion in the 2007-08 fiscal year to \$93.0 billion in the 2008-09 fiscal year, primarily due to decreased spending in continuing programs for corrections and rehabilitation, health and human services, and education.
- For the first time since Fiscal Year 2002-03, the General Fund ended the fiscal year with a deficit fund balance. The \$4.7 billion negative fund balance includes \$2.8 billion in reserves and a negative \$7.5 billion in the unreserved-undesignated portion which must be funded before any amount is available for appropriation. Reserved funds are set aside for specific purposes and, therefore, are not available for appropriation.
- 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.
- The Pooled Money Investment Account (PMIA) Loans Payable ended the 2008-09 fiscal year with a \$8.0 billion balance. The PMIA loan to the General Fund was made in response to the State's negative cash flow and was necessary to cover the State's operating costs, priority payments, and essential public services.

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

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

Sincerely,

Original signed by:

JOHN CHIANG
California State Controller

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Summary Financial Statements

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Combined Statements

Combined Balance Sheet All Fund Types

June 30, 2009
(Amounts in thousands)

	Governmental Cost Funds			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 334,727	\$ 29,065	\$ 1,064,544	\$ 275,246
PMIA Loans Receivable	—	1,465	213,793	12,932
Deposits in Surplus Money Investment Fund	—	9,887	4,903	1,116,245
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	1,376,000	50,135	7,915,816	547,111
Due From Other Funds	9,317,323	3,103,066	751,536	3,522,803
Due From Other Governments	536,270	5,196	—	2,230
Prepaid Expenses	662,636	2,296	—	78,543
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	85,063	—	—	2,077,600
Interfund Loans Receivable	—	—	—	—
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	17	—	—	13
Total Assets	\$ 12,312,036	\$ 3,201,110	\$ 9,950,592	\$ 7,632,723
LIABILITIES				
Accounts Payable	\$ 2,950,921	\$ 84,661	\$ 74,457	\$ 420,810
Benefits Payable	—	—	—	—
Due to Other Funds	4,083,989	13,280	7,032,119	2,123,879
Due to Other Governments	1,811,151	5,076	1,112,599	151,871
Accrued Interest Payable	1,040	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	52,588	7,085	317	18,311
Deposits	653	14,465	—	3,471
PMIA Loans Payable	8,030,500	—	—	—
Advances From Other Funds	—	—	—	2,564,100
Interfund Loans Payable	—	—	—	—
Long-Term Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	124,977	2,484,123	1,731,100	69,200
Total Liabilities	17,055,819	2,608,690	9,950,592	5,351,642
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Encumbrances	1,536,725	78,653	—	2,122,739
Reserved for Employees' Pension Benefits	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	1,232,874	123,770	—	4,570,271
Reserved for Deposits	—	—	—	—
Other Reserves	—	—	—	—
Special Fund for Economic Uncertainties	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	488,049	—	199,376
Unreserved-Undesignated	(7,513,382)	(98,052)	—	(4,611,305)
Total Fund Balance	(4,743,783)	592,420	—	2,281,081
Total Liabilities, Reserves, and Fund Balance	\$ 12,312,036	\$ 3,201,110	\$ 9,950,592	\$ 7,632,723

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	
\$ 891,326	\$ 5,311	\$ (107,960)	\$ 779,296	\$ 29,573,712	\$ 599,904	\$ 24,684,381	\$ 58,129,552
201,215	906	56,534	17,849	8,309,992	199	5,629,809	14,444,694
7,957,551	12,181,331	19,144	8,190,071	1,415,365	1,322,144	3,572,240	35,788,881
—	—	118,013	—	—	—	—	118,013
776,930	7,056	203,681	6,954,472	26,886	34,636,697	717,183	53,211,967
3,348,033	2,237,442	1,356,172	179,537	1,230,414	15,591	3,509,107	28,571,024
22,636	31,997	12,855,026	219,822	249,400	209,332	79,791	14,211,700
31,616	—	69,768	10,435	38,275	1,010	834,237	1,728,816
—	—	—	24,689	85,119	—	3,289	113,097
—	—	—	24,707,055	117,015	361,221,978	17,560,864	403,606,912
503,235	—	—	10,743,858	6,667,566	—	288,580	20,365,902
—	—	—	—	—	—	—	—
—	—	87,865	6,955,877	5,375,847	685,061	746,708	13,851,358
—	—	(87,865)	(3,514,250)	(712,120)	—	(746,577)	(5,060,812)
—	—	—	415	—	—	36,913,747	36,914,162
—	22,202,564	—	263,610	—	—	—	22,466,174
—	30,747,667	—	2,407,795	—	—	—	33,155,462
—	—	—	(2,671,405)	—	—	—	(2,671,405)
—	—	—	4,315,533	—	—	1,246,425	5,561,958
65	—	—	1,320,185	60,793	9	2,116	1,383,198
\$ 13,732,607	\$ 67,414,274	\$ 14,570,378	\$ 60,904,844	\$ 52,438,264	\$ 398,691,925	\$ 95,041,900	\$ 735,890,653
\$ 830,593	\$ 1,522,878	\$ 6,457,952	\$ 2,713,889	\$ 2,200,715	\$ 98,600,959	\$ 2,562,255	\$ 118,420,090
—	—	—	15,244,376	—	—	—	15,244,376
1,882,232	4,198,928	4,366,591	348,839	348,448	5,840	2,178,602	26,582,747
1,714,255	303,712	3,596,918	225,022	68,018	1,412	1,492,635	10,482,669
—	—	—	286,293	71,862	—	—	359,195
—	—	—	1,000	—	—	—	1,000
162,804	—	51,626	472,163	271,876	—	295,751	1,332,521
211	—	—	263,994	39,633,802	—	536,632	40,453,228
—	5,156,630	—	277,288	980,276	—	—	14,444,694
—	—	7,863	31,957	94,517	—	267	2,698,704
—	—	—	—	—	—	—	—
—	—	—	64,855	34,636	427	133,561	233,479
—	—	—	24,687,986	7,531,397	—	1,388,367	33,607,750
47,943	—	46,459	500,899	43,193	31,783	2,547,565	7,627,242
4,638,038	11,182,148	14,527,409	45,118,561	51,278,740	98,640,421	11,135,635	271,487,695
—	—	—	—	—	—	—	—
2,651,126	6,711,462	—	—	—	—	—	13,100,705
—	—	—	—	—	300,051,504	—	300,051,504
2,187,730	18,715,681	—	—	—	—	—	26,830,326
—	—	—	—	—	—	40,367,589	40,367,589
—	—	—	—	—	—	—	—
5,111,288	—	—	—	—	—	—	5,798,713
(855,575)	30,804,983	42,969	15,786,283	1,159,524	—	43,538,676	78,254,121
9,094,569	56,232,126	42,969	15,786,283	1,159,524	300,051,504	83,906,265	464,402,958
\$ 13,732,607	\$ 67,414,274	\$ 14,570,378	\$ 60,904,844	\$ 52,438,264	\$ 398,691,925	\$ 95,041,900	\$ 735,890,653

Combined Statement of Operations All Fund Types

Year Ended June 30, 2009

(Amounts in thousands)

	Governmental Cost Funds			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE, JULY 1, 2008	\$ 5,684,793	\$ 586,976	\$ —	\$ 2,761,843
ADDITIONS				
Revenues	81,960,724	544,876	7,642,267	7,053,765
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	—	—	79,364,827	—
Sales Tax Collected for Local Government	—	—	8,439,533	—
Transfers From Other Funds	1,054,877	72,421	3,482	6,044,377
Bonds Authorized	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	181,858	5,201	659,723	(34,916)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	40,319	10,417,590	115,089	9,681,188
Total Additions	83,237,778	11,040,088	96,224,921	22,744,414
DEDUCTIONS				
Appropriation Expenditures				
State Operations	24,111,352	466,773	106,348	5,698,474
Local Assistance	67,800,756	97,827	—	2,325,730
Capital Outlay	1,137,379	—	—	545,301
Total Appropriation Expenditures	93,049,487	564,600	106,348	8,569,505
Operating Expenditures and Expenses	—	—	—	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Depositors	—	—	—	—
Benefits	—	—	—	—
Administrative Expenses	—	—	—	—
Member Contributions Refunded	—	—	—	—
Workers Benefit Payments	—	—	—	—
Retirement Benefits Paid	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Securities in Trust Released or Sold	—	—	—	—
Disbursement of Revenues Collected for Other Funds	—	—	79,364,827	—
Distribution of Local Sales Tax Collections	—	—	8,439,533	—
Transfers to Other Funds	565,451	66,650	7,649,949	5,367,692
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	51,416	(5,674)	—	(113,014)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	10,409,068	664,264	9,400,993
Total Deductions	93,666,354	11,034,644	96,224,921	23,225,176
FUND BALANCE, JUNE 30, 2009	\$ (4,743,783)	\$ 592,420	\$ —	\$ 2,281,081

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	
\$ 10,315,847	\$ 52,577,480	\$ 2,651,827	\$ 18,549,117	\$ 1,236,249	\$ 404,134,109	\$ 90,441,524	\$ 588,939,765
10,946,952	—	—	—	—	—	—	108,148,584
—	231	6,537,158	16,472,722	3,031,851	—	47,313,382	73,355,344
—	—	53,598,270	—	—	—	1,170,045	54,768,315
—	—	—	—	—	10,716,289	—	10,716,289
—	170,372	44,935	1,409,905	2,785	(94,708,757)	426,835	(92,653,925)
—	—	—	—	1,088	—	—	1,088
—	—	—	—	—	—	43,449,693	43,449,693
—	—	—	—	—	—	382,313	382,313
—	—	—	—	—	6,419,477	—	6,419,477
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	79,364,827
—	—	—	—	—	—	—	8,439,533
13,179,928	2,017,074	36,517,458	863,469	519,015	181,755	3,655,184	64,109,040
—	10,930,000	—	—	—	—	—	10,930,000
—	—	—	—	—	—	—	—
103,835	(3,552)	(38,395)	29,232	5,177	1,208	770,994	1,680,365
—	—	—	(230,885)	(500)	—	80,721	(150,664)
87,502	27,653	10	623,686	269,738	1,766,772	2,849,590	25,879,137
24,318,217	13,141,778	96,659,436	19,168,129	3,829,154	(75,623,256)	100,098,757	394,839,416
7,718,335	—	—	—	—	—	—	38,101,282
8,571,551	—	—	—	—	—	—	78,795,864
310,304	—	—	—	—	—	—	1,992,984
16,600,190	—	—	—	—	—	—	118,890,130
—	6,846,547	69,097,463	17,071,007	3,432,581	—	57,860,948	154,308,546
—	—	—	—	—	—	47,818,655	47,818,655
—	—	—	—	—	—	24,390	24,390
—	—	—	—	—	—	—	—
—	—	—	—	—	3,392,009	—	3,392,009
—	—	—	—	—	295,077	—	295,077
—	—	—	—	—	—	—	—
—	—	—	—	—	20,561,210	—	20,561,210
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	79,364,827
—	—	—	—	—	—	—	8,439,533
9,090,816	2,612,862	30,163,008	1,325,206	411,072	—	422,412	57,675,118
—	—	—	572,345	—	—	—	572,345
—	—	—	200,101	—	—	—	200,101
—	—	—	—	—	—	—	—
(151,511)	27,723	4,365	(21,963)	(258,239)	4,211,053	(28,831)	3,715,325
—	—	—	2,701,472	—	—	11,026	2,712,498
—	—	3,458	82,795	320,465	—	525,416	21,406,459
25,539,495	9,487,132	99,268,294	21,930,963	3,905,879	28,459,349	106,634,016	519,376,223
\$ 9,094,569	\$ 56,232,126	\$ 42,969	\$ 15,786,283	\$ 1,159,524	\$ 300,051,504	\$ 83,906,265	\$ 464,402,958

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2009

(Amounts in thousands)

	General Fund		
	Actual	Estimated	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 323,934	\$ 599,000	\$ (275,066)
Corporation Taxes	9,535,679	10,197,000	(661,321)
Cigarette Tax	107,249	113,000	(5,751)
Horse Racing Revenues	2,768	2,375	393
Inheritance, Estate, and Gift Taxes	245	—	245
Insurance Gross Premiums Tax	2,053,850	1,831,000	222,850
Trailer Coach License (In-Lieu) Fees	28,653	26,634	2,019
Motor Vehicle License (In-Lieu) Fees	216,172	—	216,172
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	43,558,615	46,807,000	(3,248,385)
Retail Sales and Use Taxes	23,753,364	27,778,000	(4,024,636)
Retail Sales and Use Taxes – Fiscal Recovery	—	—	—
Retail Sales and Use Taxes – Realignment	—	—	—
Oil Severance Tax	—	358,000	(358,000)
Total Major Taxes and Licenses	79,580,529	87,712,009	(8,131,480)
MINOR REVENUES	2,380,195	2,294,043	86,152
TOTAL, ALL REVENUES	\$ 81,960,724	\$ 90,006,052	\$ (8,045,328)

Special Fund Types			Total		
Actual	Estimated	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 323,934	\$ 599,000	\$ (275,066)
—	—	—	9,535,679	10,197,000	(661,321)
893,185	920,271	(27,086)	1,000,434	1,033,271	(32,837)
27,969	37,114	(9,145)	30,737	39,489	(8,752)
—	—	—	245	—	245
—	—	—	2,053,850	1,831,000	222,850
2,388	2,388	—	31,041	29,022	2,019
2,113,026	2,144,021	(30,995)	2,329,198	2,144,021	185,177
2,642,353	2,732,834	(90,481)	2,642,353	2,732,834	(90,481)
519,946	556,458	(36,512)	519,946	556,458	(36,512)
3,276,188	3,438,430	(162,242)	3,276,188	3,438,430	(162,242)
801,613	981,000	(179,387)	44,360,228	47,788,000	(3,427,772)
3,958,394	1,559,047	2,399,347	27,711,758	29,337,047	(1,625,289)
1,239,366	1,315,000	(75,634)	1,239,366	1,315,000	(75,634)
2,439,721	2,665,951	(226,230)	2,439,721	2,665,951	(226,230)
—	—	—	—	358,000	(358,000)
17,914,149	16,352,514	1,561,635	97,494,678	104,064,523	(6,569,845)
8,273,711	8,733,473	(459,762)	10,653,906	11,027,516	(373,610)
\$ 26,187,860	\$ 25,085,987	\$ 1,101,873	\$ 108,148,584	\$ 115,092,039	\$ (6,943,455)

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2009

(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, Executive			
Legislative	\$ 332,565	\$ 332,565	\$ —
Judicial	2,434,078	2,439,452	5,374
Executive	955,090	987,754	32,664
State and Consumer Services	531,755	555,165	23,410
Business, Transportation, and Housing			
Business and Housing	9,420	9,829	409
Transportation	1,019,994	1,019,994	—
Resources	1,227,106	1,543,576	316,470
Environmental Protection	67,657	70,578	2,921
Health and Human Services	28,301,158	30,773,272	2,472,114
Corrections and Rehabilitation	9,545,089	9,730,831	185,742
Education			
Education K-12	33,589,888	33,596,159	6,271
Higher Education	9,446,529	9,451,901	5,372
Labor and Workforce Development	95,445	96,908	1,463
General Government			
General Administration	380,960	406,326	25,366
Tax Relief	480,312	503,005	22,693
Shared Revenues	175,741	176,580	839
Debt Service	4,366,749	4,390,634	23,885
Other Statewide Expenditures	1,168,374	1,229,369	60,995
Expenditure Adjustment for Encumbrances	(475,161)	(475,161)	—
Credit for Overhead Services by General Fund	(508,804)	(508,804)	—
Statewide Indirect Cost Recoveries	(94,458)	(94,458)	—
TOTAL, ALL EXPENDITURES	\$ 93,049,487	\$ 96,235,475	\$ 3,185,988

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ (1,971)	\$ (1,971)	\$ —	\$ 330,594	\$ 330,594	\$ —
1,528,211	1,567,173	38,962	3,962,289	4,006,625	44,336
714,386	752,153	37,767	1,669,476	1,739,907	70,431
716,767	840,912	124,145	1,248,522	1,396,077	147,555
218,988	246,967	27,979	228,408	256,796	28,388
6,311,290	8,007,205	1,695,915	7,331,284	9,027,199	1,695,915
1,998,519	2,105,310	106,791	3,225,625	3,648,886	423,261
964,555	1,164,694	200,139	1,032,212	1,235,272	203,060
6,740,823	6,807,371	66,548	35,041,981	37,580,643	2,538,662
21,385	22,020	635	9,566,474	9,752,851	186,377
764,953	767,705	2,752	34,354,841	34,363,864	9,023
39,788	39,924	136	9,486,317	9,491,825	5,508
318,862	332,278	13,416	414,307	429,186	14,879
1,347,821	1,534,508	186,687	1,728,781	1,940,834	212,053
—	—	—	480,312	503,005	22,693
1,800,309	1,800,309	—	1,976,050	1,976,889	839
1,327,146	1,327,802	656	5,693,895	5,718,436	24,541
563	32,602	32,039	1,168,937	1,261,971	93,034
1,026,987	1,026,987	—	551,826	551,826	—
1,261	1,261	—	(507,543)	(507,543)	—
—	—	—	(94,458)	(94,458)	—
\$ 25,840,643	\$ 28,375,210	\$ 2,534,567	\$ 118,890,130	\$ 124,610,685	\$ 5,720,555

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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, 2009. 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 online, at www.sco.ca.gov, or from the State Controller's Office, Division of Accounting and Reporting, P.O. Box 942850, Sacramento, California 94250-5872.

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. Two major fund types exist in this classification: the General Fund and Special Funds. The purpose of each fund classification is as follows:

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 accounts within the General Fund created by the Legislature to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes. Included within these Accounts is the Budget Stabilization Account (BSA) which was established by Proposition 58 in March 2004. This fund requires the Controller to transfer a percentage of estimated General Fund revenue, currently three percent, from the General Fund to the BSA. However, pursuant to Section 20(e) of Article XVI of the Constitution of the State of California, the transfers of money from the General Fund to the BSA may be suspended for a fiscal year by issue of an executive order by the Governor no later than June 1 of the preceding year. In May 2008, the Governor issued Executive Order S-05-08 to suspend the transfer of moneys from the General Fund to the BSA for fiscal year 2008-09. The suspension was necessary to alleviate the need for additional program cuts given the unprecedented budget deficit.
- *Feeder Funds* are the depositories for the collection of major taxes prior to clearance to the General Fund. The resources and obligations of these funds that apply to the General Fund as of June 30 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 funds that derive their revenue from sources other than general and special taxes, licenses, fees, or other state revenues. Expenditures of these funds do not represent a cost of government. Three major fund classifications exist under this group: Bond Funds, Trust and Agency Funds – Federal, and Other Nongovernmental Cost Funds. The purpose of each fund classification is as follows:

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

Trust and Agency Funds – Federal are used to account for 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 to other state agencies or local governments.

- *Retirement Funds* are used to account for contributions received by various retirement systems, the investment of these moneys, retirement allowances, and refunds to members.
- *Trust and Agency Funds – Other* are used to account for moneys and properties that are received and disbursed by the State as trustee or custodian.

C. Measurement Focus and Basis of Accounting

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

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

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

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

D. Fixed Assets

Fixed assets are reported in this publication 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 first used to support the public school system and public institutions of higher education. The General Fund can then be used to service the debt on outstanding general obligation bonds. Self-liquidating bonds reimburse the General Fund for the debt service provided on their behalf.

F. Fund Equity

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

Other Reserves represents the amounts reserved for other specific purposes.

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's "rainy day fund," it provides the moneys for 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. At June 30, 2009, the SFEU balance of \$1.5 billion was added to the negative \$9.0 billion Unreserved-Undesignated balance of the General Fund, in accordance with Government Code Section 16418(d).

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

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

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

G. Pooled Money Investment Account Loans

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

H. Comparative Statements

This report includes the Comparative Statement of Actual and Estimated Revenues and the Comparative Statement of Actual and Budgeted Expenditures for the year ended June 30, 2009. 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 2009-10 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 2008-09 fiscal year.

I. Appropriations Limit

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

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

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

Proposition 111 provides that tax revenues received in excess of the state appropriations limit in one fiscal year may be carried over to the succeeding fiscal year. The portion of the excess revenues carried over that are not appropriated in that fiscal year would be considered excess revenues. Fifty percent of all excess revenues must be allocated to school districts and community colleges, and the other 50% must be returned to the taxpayers. Prior to the enactment of Proposition 111, the maximum amount to be allocated to school districts and community colleges was 4% of the minimum school funding level. Proposition 111 excludes from

the State's appropriations limit appropriations for the costs of natural disasters, appropriations for all qualified capital outlay projects, and appropriations of revenue derived from increases in motor vehicle fuel taxes, sales and use taxes on the increased motor vehicle fuel taxes, and weight fees.

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

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

J. Cash Management

As part of its cash management program, the State issues short-term obligations, known as revenue anticipation notes (RANs), to meet cash flow needs during the fiscal year. The State issued a total of \$5.5 billion of short-term debt, including \$5.0 billion in Revenue Anticipation Notes (RANs) on October 23, 2008, and an additional \$500 million on March 23, 2009. As required by law, those RANs were repaid prior to June 30, 2009.

NOTE 2: BUDGETARY AND LEGAL COMPLIANCE

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

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

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

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

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

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

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

NOTE 3: LONG-TERM OBLIGATIONS

A. Capital Appreciation Bonds

The State issued capital appreciation bonds in the amount of \$17 million with a delivery date of April 1, 1993. The bonds were issued in denominations of principal amounts per \$1,000 value, payable in full at maturity. Unlike all other bonds issued by the State, these bonds are not subject to redemption prior to their stated maturities, and no current interest payments will be made prior to maturity. In the General Obligation Bonds, Interest and Redemption statement, the accreted value is included in the "Bonds Outstanding" column and the "Issued" column. The accreted value represents the portion of the face value of the bonds that reflects principal and interest accrued to date. For June 30, the accreted value is interpolated on a straight-line basis between the accreted value for the immediately preceding April 1 and the next succeeding October 1, as displayed in the official bond statement. As of June 30, 2009, the accumulated interest of the bonds outstanding was \$3.5 million.

B. Defeased Bond

The State has defeased certain bonds by placing the proceeds of new bonds in irrevocable escrow in a special trust account with the State Treasury to provide for all future debt service payments on the refunded bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2009, general obligation bonds outstanding in the amount of approximately \$7.0 billion are considered defeased.

C. Commercial Paper Notes

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



Detailed Financial Statements

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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, 2009
(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 35	\$ 90	\$ 1
Deposits in Surplus Money Investment Fund	16	—	16
Receivables	513	—	—
Due From Other Funds	200	300	400
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 764	\$ 390	\$ 417
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 32
Due to Other Funds	884	26	100
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	884	26	132
FUND BALANCE			
Reserved for Encumbrances	159	14	27
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	350	258
Unreserved-Undesignated	(279)	—	—
Total Fund Balance (Deficit)	(120)	364	285
Total Liabilities and Fund Balance	\$ 764	\$ 390	\$ 417

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

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund * (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)
\$ 99	\$ 37	\$ —	\$ 19	\$ 85	\$ 248	\$ 10
—	—	—	—	—	26	—
100	2	—	61	3	349	—
—	—	—	500	3,900	10,648	8,000
—	—	—	—	—	1,480	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 199	\$ 39	\$ —	\$ 580	\$ 3,988	\$ 12,751	\$ 8,010
\$ 27	\$ —	\$ —	\$ —	\$ —	\$ 277	\$ 241
—	—	—	30	7	1,167	—
—	—	—	—	—	—	—
—	—	—	—	—	17	—
—	—	—	—	—	—	—
9	—	—	30	7	1,461	241
—	—	—	—	70	365	2
—	—	—	—	79,446	—	30,005
190	39	—	550	—	10,925	—
—	—	—	—	(75,535)	—	(22,238)
190	39	—	550	3,981	11,290	7,769
\$ 199	\$ 39	\$ —	\$ 580	\$ 3,988	\$ 12,751	\$ 8,010

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2009
(Amounts in thousands)

	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 100	\$ 1,339	\$ 4
Deposits in Surplus Money Investment Fund	—	—	84
Receivables	—	—	797
Due From Other Funds	—	6,100	10,512
Due From Other Governments	—	312	111
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 100	\$ 7,751	\$ 11,508
LIABILITIES			
Accounts Payable	\$ —	\$ 2,053	\$ 908
Due to Other Funds	—	1,208	31
Due to Other Governments	—	4,306	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	7,567	939
FUND BALANCE			
Reserved for Encumbrances	—	11	92
Reserved for Unencumbered			
Balances of Continuing Appropriations	29	—	—
Contingency Reserve for Economic Uncertainties	71	173	10,477
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	100	184	10,569
Total Liabilities and Fund Balance	\$ 100	\$ 7,751	\$ 11,508

Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Expedited Site Remediation Trust Fund (0456)
\$ 2	\$ —	\$ 829	\$ 312	\$ 434	\$ 1	\$ 1
25	61	69	88	—	83	77
273	—	19	638	164	—	—
2,006	100	6,809	1,413	34,825	2,800	2,900
87	—	161	—	—	—	—
—	—	11	—	1,053	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,393	\$ 161	\$ 7,898	\$ 2,451	\$ 36,476	\$ 2,884	\$ 2,978
\$ 1	\$ —	\$ 230	\$ —	\$ 1,554	\$ —	\$ —
20	—	58	1,898	317	—	—
—	—	—	—	—	—	—
—	—	2,476	—	630	—	—
—	—	—	—	—	—	—
—	—	—	—	7	—	—
21	—	2,764	1,898	2,508	—	—
13	—	206	326	18,174	—	—
—	—	—	—	—	250	—
2,359	161	4,928	227	15,794	2,634	2,978
—	—	—	—	—	—	—
2,372	161	5,134	553	33,968	2,884	2,978
\$ 2,393	\$ 161	\$ 7,898	\$ 2,451	\$ 36,476	\$ 2,884	\$ 2,978

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2009

(Amounts in thousands)

	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4	\$ 1	\$ 3
Deposits in Surplus Money Investment Fund	29	52	45
Receivables	—	—	2
Due From Other Funds	1,598	1,800	700
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,631	\$ 1,853	\$ 750
LIABILITIES			
Accounts Payable	\$ 15	\$ —	\$ 3
Due to Other Funds	33	26	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	48	26	3
FUND BALANCE			
Reserved for Encumbrances	—	1,045	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,583	782	747
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,583	1,827	747
Total Liabilities and Fund Balance	\$ 1,631	\$ 1,853	\$ 750

Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account	
					Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 79	\$ 65	\$ —	\$ 1	\$ —	\$ 8	\$ —
—	68	65	17	47	—	34
—	5,955	36	1	16	—	—
1,021	6,545	800	300	2,400	343	9,200
—	2,991	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,100	\$ 15,624	\$ 901	\$ 319	\$ 2,463	\$ 351	\$ 9,234
\$ —	\$ 2,519	\$ 25	\$ —	\$ 17	\$ —	\$ 1
—	4	11	3	—	348	46
—	3	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,526	36	3	17	348	47
—	2,113	3	3	—	—	5,280
—	—	—	—	—	—	397
1,100	10,985	862	313	2,446	3	3,510
—	—	—	—	—	—	—
1,100	13,098	865	316	2,446	3	9,187
\$ 1,100	\$ 15,624	\$ 901	\$ 319	\$ 2,463	\$ 351	\$ 9,234

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2009
(Amounts in thousands)

	Hazardous Substance Account Site Operation and Maintenance Account (0458)	Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 447	\$ 409
Deposits in Surplus Money Investment Fund	25	14	—
Receivables	—	10,114	79
Due From Other Funds	1,200	20,486	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	931	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,226	\$ 31,992	\$ 488
LIABILITIES			
Accounts Payable	\$ —	\$ 1,618	\$ 425
Due to Other Funds	—	1,243	—
Due to Other Governments	—	47	—
Advance Collections	—	1,911	—
Deposits	—	—	—
Other Liabilities	—	90	—
Total Liabilities	—	4,909	425
FUND BALANCE			
Reserved for Encumbrances	—	2,887	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,226	24,196	63
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,226	27,083	63
Total Liabilities and Fund Balance	\$ 1,226	\$ 31,992	\$ 488

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

Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account * (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
\$ 1	\$ 1	\$ —	\$ 544	\$ —	\$ 1,449	\$ 108
6	9	83	—	—	—	—
—	—	—	6	—	—	95
5,800	100	1,500	622	—	993	3,805
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,807	\$ 110	\$ 1,583	\$ 1,172	\$ —	\$ 2,442	\$ 4,008
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 14	\$ 659
2	—	—	194	—	198	74
—	—	—	—	—	646	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,391	—
2	—	—	194	—	2,249	733
1,017	—	—	—	—	192	—
—	—	1,306	—	—	—	—
4,788	110	277	978	—	1	3,275
—	—	—	—	—	—	—
5,805	110	1,583	978	—	193	3,275
\$ 5,807	\$ 110	\$ 1,583	\$ 1,172	\$ —	\$ 2,442	\$ 4,008

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2009
(Amounts in thousands)

	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 331	\$ 24
Deposits in Surplus Money Investment Fund	—	—	13
Receivables	—	257	—
Due From Other Funds	—	69	3,100
Due From Other Governments	—	9	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2	\$ 666	\$ 3,137
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	611	422
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	611	422
FUND BALANCE			
Reserved for Encumbrances	—	—	178
Reserved for Unencumbered			
Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2	55	2,537
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2	55	2,715
Total Liabilities and Fund Balance	\$ 2	\$ 666	\$ 3,137

Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Emergency Telephone Number Account (0022)
\$ 1,335	\$ 60	\$ 1	\$ 2	\$ 45	\$ 31	\$ 6,809
24	—	96	—	—	91	—
7,509	—	—	—	24	—	17,725
36,530	1,300	21,600	100	600	400	137,800
—	—	—	—	—	—	—
291	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 45,689	\$ 1,360	\$ 21,697	\$ 102	\$ 669	\$ 522	\$ 162,334
\$ 2,453	\$ —	\$ 776	\$ —	\$ —	\$ —	\$ 8,171
884	—	—	—	—	3	224
1	—	73	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
35	—	—	—	—	—	—
3,373	—	849	—	—	3	8,395
9,723	—	18,874	—	—	—	7,760
—	—	609	—	—	—	—
32,593	1,360	1,365	102	669	519	146,179
—	—	—	—	—	—	—
42,316	1,360	20,848	102	669	519	153,939
\$ 45,689	\$ 1,360	\$ 21,697	\$ 102	\$ 669	\$ 522	\$ 162,334

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2009
(Amounts in thousands)

	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 8,762	\$ 778	\$ 50
Deposits in Surplus Money Investment Fund	8,180	—	—
Receivables	—	—	—
Due From Other Funds	14,830	26,135	200
Due From Other Governments	44	1	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 31,816	\$ 26,914	\$ 250
LIABILITIES			
Accounts Payable	\$ 252	\$ 600	\$ —
Due to Other Funds	29	467	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	281	1,067	—
FUND BALANCE			
Reserved for Encumbrances	4,422	—	—
Reserved for Unencumbered			
Balances of Continuing Appropriations	11,481	—	247
Contingency Reserve for Economic Uncertainties	15,632	25,847	3
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	31,535	25,847	250
Total Liabilities and Fund Balance	\$ 31,816	\$ 26,914	\$ 250

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)
		Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)			
\$ —	\$ —	\$ 1	\$ 1	\$ 5,624	\$ 1	\$ 1
46	45	11	85	—	61	22
—	—	—	—	—	4,149	—
—	1,403	55,100	52,817	2,538,596	55,554	100
—	—	—	—	—	—	—
—	—	—	10	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 46	\$ 1,448	\$ 55,112	\$ 52,913	\$ 2,544,220	\$ 59,765	\$ 123
\$ —	\$ —	\$ —	\$ 140	\$ 61,620	\$ 41	\$ —
40	441	179	30	—	1,753	—
—	—	—	—	—	—	—
—	—	—	—	—	2,051	—
—	—	—	14,465	—	—	—
—	—	—	—	2,482,600	—	—
40	441	179	14,635	2,544,220	3,845	—
3	91	—	4	—	5,239	—
—	—	—	—	—	—	—
3	916	54,933	38,274	—	50,681	123
—	—	—	—	—	—	—
6	1,007	54,933	38,278	—	55,920	123
\$ 46	\$ 1,448	\$ 55,112	\$ 52,913	\$ 2,544,220	\$ 59,765	\$ 123

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2009
(Amounts in thousands)

	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 3	\$ —
Deposits in Surplus Money Investment Fund	39	30
Receivables	—	1,350
Due From Other Funds	100	6,004
Due From Other Governments	—	—
Prepaid Expenses	—	—
Interfund Loans Receivable	—	—
Other Assets	—	—
Total Assets	\$ 142	\$ 7,384
LIABILITIES		
Accounts Payable	\$ —	\$ 14
Due to Other Funds	11	251
Due to Other Governments	—	—
Advance Collections	—	—
Deposits	—	—
Other Liabilities	—	—
Total Liabilities	11	265
FUND BALANCE		
Reserved for Encumbrances	—	360
Reserved for Unencumbered		
Balances of Continuing Appropriations	—	—
Contingency Reserve for Economic Uncertainties	131	6,759
Unreserved-Undesignated	—	—
Total Fund Balance (Deficit)	131	7,119
Total Liabilities and Fund Balance	\$ 142	\$ 7,384

Vietnam Veterans Memorial Account (0473)	Total
\$ 1	\$ 30,530
6	9,887
—	50,135
—	3,103,066
—	5,196
—	2,296
—	—
—	—
\$ 7	\$ 3,201,110

\$ —	\$ 84,661
—	13,280
—	5,076
—	7,085
—	14,465
—	2,484,123
—	2,608,690

—	78,653
—	123,770
7	488,049
—	(98,052)
7	592,420
\$ 7	\$ 3,201,110

(Concluded)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 199	\$ 345	\$ 612
ADDITIONS			
Revenues	659	74	877
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(400)	—	—
Other Additions	—	—	—
Total Additions	259	74	877
DEDUCTIONS			
Appropriation Expenditures			
State Operations	615	55	1,242
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	615	55	1,242
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(37)	—	(38)
Other Deductions	—	—	—
Total Deductions	578	55	1,204
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ (120)	\$ 364	\$ 285

California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California Residential Earthquake Recovery Fund (0285)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)	Colorado River Management Account (0050)
\$ 207	\$ 21	\$ 178	\$ 643	\$ 3,118	\$ 8,853	\$ 6,429
2	91	—	410	46	29,225	—
—	—	—	—	—	—	—
—	2	—	—	(22)	2,802	—
—	—	—	—	965	—	—
2	93	—	410	989	32,027	—
19	75	—	504	2	29,558	2
—	—	—	—	—	—	(1,342)
—	—	—	—	—	—	—
19	75	—	504	2	29,558	(1,340)
—	—	178	—	124	—	—
—	—	—	(1)	—	32	—
—	—	—	—	—	—	—
19	75	178	503	126	29,590	(1,340)
\$ 190	\$ 39	\$ —	\$ 550	\$ 3,981	\$ 11,290	\$ 7,769

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	County School Service Fund Contingency Account (0030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 100	\$ 3,767	\$ 8,955
ADDITIONS			
Revenues	—	10,311	12,598
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(649)	7
Other Additions	—	—	—
Total Additions	—	9,662	12,605
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	13,334	11,179
Local Assistance	—	—	32
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	13,334	11,211
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	—	(89)	(220)
Other Deductions	—	—	—
Total Deductions	—	13,245	10,991
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 100	\$ 184	\$ 10,569

Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Elevator Safety Account (0452)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)	Expedited Site Remediation Trust Fund (0456)
\$ 3,176	\$ 163	\$ 6,957	\$ 2,316	\$ 28,934	\$ 2,879	\$ 2,978
2,103	1	4,580	15,017	12	6	2
13	—	—	1	60,437	—	—
(7)	—	46	382	—	—	—
—	—	—	—	—	1	—
<u>2,109</u>	<u>1</u>	<u>4,626</u>	<u>15,400</u>	<u>60,449</u>	<u>7</u>	<u>2</u>
1,920	2	6,451	17,111	56,622	2	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,920</u>	<u>2</u>	<u>6,451</u>	<u>17,111</u>	<u>56,622</u>	<u>2</u>	<u>2</u>
1,000	—	—	—	—	—	—
(7)	1	(2)	52	(1,207)	—	—
—	—	—	—	—	—	—
<u>2,913</u>	<u>3</u>	<u>6,449</u>	<u>17,163</u>	<u>55,415</u>	<u>2</u>	<u>2</u>
<u>\$ 2,372</u>	<u>\$ 161</u>	<u>\$ 5,134</u>	<u>\$ 553</u>	<u>\$ 33,968</u>	<u>\$ 2,884</u>	<u>\$ 2,978</u>

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Farmworker Remedial Account (0023)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,556	\$ 1,761	\$ 584
ADDITIONS			
Revenues	327	1	209
Transfers From Other Funds	—	1,000	—
Prior Year Revenue Adjustments	—	—	4
Other Additions	—	—	—
Total Additions	327	1,001	213
DEDUCTIONS			
Appropriation Expenditures			
State Operations	302	1,025	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	302	1,025	2
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	(2)	(90)	48
Other Deductions	—	—	—
Total Deductions	300	935	50
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,583	\$ 1,827	\$ 747

Financial Responsibility Penalty Account (0487)	Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account	
					Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 1,536	\$ 16,596	\$ 641	\$ 313	\$ 2,142	\$ 4	\$ 8,459
1,079	62,481	480	39	376	5,262	1
—	—	—	—	—	—	1,624
—	(242)	1	—	32	—	—
—	—	—	—	—	—	—
<u>1,079</u>	<u>62,239</u>	<u>481</u>	<u>39</u>	<u>408</u>	<u>5,262</u>	<u>1,625</u>
2	67,280	257	36	2	3,684	238
—	—	—	—	—	—	1,510
—	—	—	—	—	—	—
<u>2</u>	<u>67,280</u>	<u>257</u>	<u>36</u>	<u>2</u>	<u>3,684</u>	<u>1,748</u>
1,513	—	—	—	—	1,579	—
—	(1,543)	—	—	102	—	(851)
—	—	—	—	—	—	—
<u>1,515</u>	<u>65,737</u>	<u>257</u>	<u>36</u>	<u>104</u>	<u>5,263</u>	<u>897</u>
<u>\$ 1,100</u>	<u>\$ 13,098</u>	<u>\$ 865</u>	<u>\$ 316</u>	<u>\$ 2,446</u>	<u>\$ 3</u>	<u>\$ 9,187</u>

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Hazardous Substance Account Site Operation and Maintenance Account (0458)	Hazardous Waste Control Account (0014)	Higher Education Fees and Income, CSU (0498)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,365	\$ 25,464	\$ 298
ADDITIONS			
Revenues	12	50,381	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1,430	—
Other Additions	—	—	—
Total Additions	12	51,811	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	151	52,104	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	151	52,104	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	—	(1,912)	235
Other Deductions	—	—	—
Total Deductions	151	50,192	235
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,226	\$ 27,083	\$ 63

Illegal Drug Lab Cleanup Account (0065)	Leaking Underground Storage Tank Cost Recovery Fund (0025)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)
\$ 6,407	\$ 113	\$ 1,680	\$ 900	\$ 5,871	\$ 212	\$ 4,169
4	1	1	3,400	—	4,221	3,398
—	—	—	—	—	—	—
—	—	—	63	—	(294)	(7)
—	—	—	—	—	—	—
4	1	1	3,463	—	3,927	3,391
658	4	—	3,187	—	1,434	3,488
—	—	98	—	—	2,641	—
—	—	—	—	—	—	—
658	4	98	3,187	—	4,075	3,488
—	—	—	397	5,871	—	1,100
(52)	—	—	(199)	—	(129)	(303)
—	—	—	—	—	—	—
606	4	98	3,385	5,871	3,946	4,285
\$ 5,805	\$ 110	\$ 1,583	\$ 978	\$ —	\$ 193	\$ 3,275

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Property Acquisition Law Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 2	\$ 2,683	\$ 3,466
ADDITIONS			
Revenues	98	2,079	10,513
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	148	34
Other Additions	—	—	—
Total Additions	98	2,227	10,547
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	3,546	11,311
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2	3,546	11,311
Transfers to Other Funds	96	1,200	—
Adjustments to Prior Year Appropriation Expenditures.....	—	109	(13)
Other Deductions	—	—	—
Total Deductions	98	4,855	11,298
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 2	\$ 55	\$ 2,715

Public Utilities Commission Utilities Reimbursement Account (0462)	Rural CUPA Reimbursement Account (1006)	Site Remediation Account (0018)	Special Account for Capital Outlay (0036)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Emergency Telephone Number Account (0022)
\$ 27,383	\$ 1,307	\$ 19,603	\$ 104	\$ 541	\$ 401	\$ 151,485
124,965	—	4	—	134	160	107,797
96	—	8,743	—	—	—	—
—	—	—	—	8	—	1,602
—	—	—	—	—	—	—
125,061	—	8,747	—	142	160	109,399
86,620	(53)	7,735	2	14	42	8,309
—	—	—	—	—	—	94,635
—	—	—	—	—	—	—
86,620	(53)	7,735	2	14	42	102,944
24,849	—	—	—	—	—	—
(1,341)	—	(233)	—	—	—	4,001
—	—	—	—	—	—	—
110,128	(53)	7,502	2	14	42	106,945
\$ 42,316	\$ 1,360	\$ 20,848	\$ 102	\$ 669	\$ 519	\$ 153,939

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 28,283	\$ 28,323	\$ 250
ADDITIONS			
Revenues	844	15,117	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1)	(2)	—
Other Additions	3,293	—	4,263
Total Additions	4,136	15,115	4,263
DEDUCTIONS			
Appropriation Expenditures			
State Operations	884	17,382	4,263
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	884	17,382	4,263
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures.....	—	209	—
Other Deductions	—	—	—
Total Deductions	884	17,591	4,263
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 31,535	\$ 25,847	\$ 250

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)
		Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)			
\$ 224	\$ 2,894	\$ 60,675	\$ 45,225	\$ —	\$ 46,576	\$ 124
1	2,005	6,569	4,871	—	58,012	1
—	—	—	—	—	507	—
—	—	193	—	—	9	—
—	—	—	—	10,409,068	—	—
1	2,005	6,762	4,871	10,409,068	58,528	1
221	3,962	2,477	1,586	—	42,375	2
—	—	—	253	—	—	—
—	—	—	—	—	—	—
221	3,962	2,477	1,839	—	42,375	2
—	—	10,000	10,000	—	8,743	—
(2)	(70)	27	(21)	—	(1,934)	—
—	—	—	—	10,409,068	—	—
219	3,892	12,504	11,818	10,409,068	49,184	2
\$ 6	\$ 1,007	\$ 54,933	\$ 38,278	\$ —	\$ 55,920	\$ 123

(Continued)

Governmental Cost Funds General Fund Special Accounts Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 138	\$ 6,384
ADDITIONS		
Revenues	27	3,987
Transfers From Other Funds	—	—
Prior Year Revenue Adjustments	—	62
Other Additions	—	—
Total Additions	27	4,049
DEDUCTIONS		
Appropriation Expenditures		
State Operations	34	3,508
Local Assistance	—	—
Capital Outlay	—	—
Total Appropriation Expenditures	34	3,508
Transfers to Other Funds	—	—
Adjustments to Prior Year Appropriation Expenditures.....	—	(194)
Other Deductions	—	—
Total Deductions	34	3,314
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 131	\$ 7,119

Vietnam Veterans Memorial Account (0473)	Total
\$ 4	\$ 586,976
5	544,876
—	72,421
—	5,201
—	10,417,590
5	11,040,088
2	466,773
—	97,827
—	—
2	564,600
—	66,650
—	(5,674)
—	10,409,068
2	11,034,644
\$ 7	\$ 592,420

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Feeder Funds

Governmental Cost Funds Feeder Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 195	\$ 7,289	\$ 10,180	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	28,903	9,628	1,513,300	9,300
Due From Other Funds	—	—	343,800	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Total Assets	\$ 29,098	\$ 16,917	\$ 1,867,280	\$ 9,300
LIABILITIES				
Accounts Payable	\$ 429	\$ 12	\$ 59,780	\$ 3,935
Due to Other Funds	28,669	16,905	76,700	5,365
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Other Liabilities	—	—	1,730,800	—
Total Liabilities	29,098	16,917	1,867,280	9,300
FUND BALANCE				
Reserved for Encumbrances	—	—	—	—
Reserved for Unencumbered Balances of				
Continuing Appropriations	—	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—	—
Unreserved-Undesignated	—	—	—	—
Total Fund Balance	—	—	—	—
Total Liabilities and Fund Balance	\$ 29,098	\$ 16,917	\$ 1,867,280	\$ 9,300

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

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund * (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ 2	\$ —	\$ 4,876	\$ 19,189	\$ 1,236,606	\$ 1,278,337
—	—	—	—	4,903	4,903
—	—	41,694	3,554,003	2,758,988	7,915,816
—	—	—	310,159	97,577	751,536
—	—	—	—	—	—
—	—	—	—	—	—
\$ 2	\$ —	\$ 46,570	\$ 3,883,351	\$ 4,098,074	\$ 9,950,592
\$ —	\$ —	\$ —	\$ —	\$ 10,301	\$ 74,457
2	—	45,953	3,883,351	2,975,174	7,032,119
—	—	—	—	1,112,599	1,112,599
—	—	317	—	—	317
—	—	300	—	—	1,731,100
2	—	46,570	3,883,351	4,098,074	9,950,592
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
\$ 2	\$ —	\$ 46,570	\$ 3,883,351	\$ 4,098,074	\$ 9,950,592

(Concluded)

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)	Estate Tax Fund (0085)
FUND BALANCE, JULY 1, 2008	\$ —	\$ —	\$ —	\$ —
ADDITIONS				
Revenues	—	—	—	—
Revenues Collected for Other Funds	327,808	107,254	9,539,412	15
Sales Tax Collected for Local Government	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	(928)	(22)	767,016	17,675
Other Additions	—	—	—	—
Total Additions	326,880	107,232	10,306,428	17,690
DEDUCTIONS				
Appropriation Expenditures				
State Operations	—	—	—	—
Local Assistance	—	—	—	—
Total Appropriation Expenditures	—	—	—	—
Disbursement of Revenues Collected for Other Funds	327,808	107,254	9,539,412	15
Distribution of Local Sales Tax Collections	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Other Deductions	(928)	(22)	767,016	17,675
Total Deductions	326,880	107,232	10,306,428	17,690
FUND BALANCE, JUNE 30, 2009	\$ —	\$ —	\$ —	\$ —

Highway Carriers' Uniform Business License Tax Fund (0097)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	4,787	7,637,480	7,642,267
170	245	2,053,867	43,581,162	23,754,894	79,364,827
—	—	—	—	8,439,533	8,439,533
—	—	—	3,482	—	3,482
—	—	9,696	(167,837)	34,123	659,723
—	—	—	—	115,089	115,089
170	245	2,063,563	43,421,594	39,981,119	96,224,921
—	—	—	2,366	103,982	106,348
—	—	—	—	—	—
—	—	—	2,366	103,982	106,348
170	245	2,053,867	43,581,162	23,754,894	79,364,827
—	—	—	—	8,439,533	8,439,533
—	—	—	5,903	7,644,046	7,649,949
—	—	—	—	—	—
—	—	9,696	(167,837)	38,664	664,264
170	245	2,063,563	43,421,594	39,981,119	96,224,921
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

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Transportation Funds

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Aeronautics Account		
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	Bicycle Transportation Account (0045)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	10,740	5,610	18,894
Receivables	—	530	—
Due From Other Funds	1,266	18	680
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	2,100	—	10,000
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 14,107	\$ 6,159	\$ 29,574
LIABILITIES			
Accounts Payable	\$ 195	\$ —	\$ —
Due to Other Funds	207	—	—
Due to Other Governments	31	—	24
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	433	—	24
FUND BALANCE			
Reserved for Encumbrances	6,625	—	28,020
Reserved for Unencumbered Balances of Continuing Appropriations	520	—	15
Contingency Reserve for Economic Uncertainties	6,529	6,159	1,515
Unreserved-Undesignated	—	—	—
Total Fund Balance	13,674	6,159	29,550
Total Liabilities and Fund Balance	\$ 14,107	\$ 6,159	\$ 29,574

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ —	\$ —	\$ 1	\$ 176,783	\$ 2,214	\$ 34,248	\$ —
—	185	3,775	333,585	—	62	17,991
—	15	—	33,142	—	298,055	3,681
336,675	800	60	346,781	407	5,502	26,351
—	—	—	2,123	—	—	—
—	—	—	32,487	—	—	—
—	—	—	15,500	—	—	—
—	—	—	—	—	—	—
—	—	—	13	—	—	—
\$ 336,675	\$ 1,000	\$ 3,836	\$ 940,414	\$ 2,621	\$ 337,867	\$ 48,023
\$ —	\$ —	\$ —	\$ 122,301	\$ —	\$ 968	\$ —
219,217	—	180	178,045	170	336,899	71,368
117,458	—	—	7,375	—	—	—
—	—	—	—	—	—	—
—	—	—	13,960	390	—	—
—	—	—	388	—	—	—
—	—	—	—	—	—	—
—	—	—	24,238	—	—	—
336,675	—	180	346,307	560	337,867	71,368
—	—	—	413,550	—	—	23
—	—	—	19,655	—	—	2,786
—	1,000	3,656	160,902	2,061	—	—
—	—	—	—	—	—	(26,154)
—	1,000	3,656	594,107	2,061	—	(23,345)
\$ 336,675	\$ 1,000	\$ 3,836	\$ 940,414	\$ 2,621	\$ 337,867	\$ 48,023

(Continued)

Governmental Cost Funds Transportation Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 9
Deposits in Surplus Money Investment Fund	1,717	10	268,201
Receivables	—	—	3,568
Due From Other Funds	6	—	66,388
Due From Other Governments	—	—	107
Prepaid Expenses	—	—	34
Advances and Loans Receivable	—	—	50,000
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,723	\$ 10	\$ 388,307
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 34,739
Due to Other Funds	—	—	14,203
Due to Other Governments	—	—	21,056
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	31
Total Liabilities	—	—	70,029
FUND BALANCE			
Reserved for Encumbrances	—	—	454,831
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	324,748
Contingency Reserve for Economic Uncertainties	1,723	10	—
Unreserved-Undesignated	—	—	(461,301)
Total Fund Balance	1,723	10	318,278
Total Liabilities and Fund Balance	\$ 1,723	\$ 10	\$ 388,307

<u>State Highway Account</u>			<u>Transportation Tax Fund</u>		
<u>Local Transportation Loan Account (2501)</u>	<u>State Highway Account (0042)</u>	<u>Transportation Revolving Account (0048)</u>	<u>Local Safety and Protection Account (3149)</u>	<u>Total</u>	
\$ —	\$ 18,203	\$ 46	\$ 56,672	\$ 288,178	
3,324	181,904	270,247	—	1,116,245	
1	170,552	37,567	—	547,111	
12	315,939	2,413,118	8,800	3,522,803	
—	—	—	—	2,230	
—	2,497	43,525	—	78,543	
—	2,000,000	—	—	2,077,600	
—	—	—	—	—	
—	—	—	—	13	
\$ 3,337	\$ 2,689,095	\$ 2,764,503	\$ 65,472	\$ 7,632,723	
\$ —	\$ 149,713	\$ 112,894	\$ —	\$ 420,810	
—	1,214,919	42,847	45,824	2,123,879	
—	5,875	52	—	151,871	
—	—	—	—	—	
—	3,961	—	—	18,311	
—	3,083	—	—	3,471	
—	—	2,564,100	—	2,564,100	
—	321	44,610	—	69,200	
—	1,377,872	2,764,503	45,824	5,351,642	
—	1,212,526	—	7,164	2,122,739	
—	4,222,547	—	—	4,570,271	
3,337	—	—	12,484	199,376	
—	(4,123,850)	—	—	(4,611,305)	
3,337	1,311,223	—	19,648	2,281,081	
\$ 3,337	\$ 2,689,095	\$ 2,764,503	\$ 65,472	\$ 7,632,723	

(Concluded)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Aeronautics Account		Bicycle Transportation Account (0045)
	Aeronautics Account (0041)	Local Airport Loan Account (0052)	
FUND BALANCE, JULY 1, 2008	\$ 14,101	\$ 10,270	\$ 35,825
ADDITIONS			
Revenues	254	1,538	632
Transfers From Other Funds	6,107	—	7,200
Prior Year Revenue Adjustments	—	(39)	—
Other Additions	—	2,340	—
Total Additions	6,361	3,839	7,832
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,842	—	10
Local Assistance	3,701	450	9,261
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,543	450	9,271
Transfers to Other Funds	30	7,500	6,000
Adjustments to Prior Year Appropriation Expenditures	215	—	(1,164)
Other Deductions	—	—	—
Total Deductions	6,788	7,950	14,107
FUND BALANCE, JUNE 30, 2009	\$ 13,674	\$ 6,159	\$ 29,550

Highway User's Tax Account (0062)	Mass Transit Revolving Account (0055)	Motor Carriers Safety Improvement Fund (0293)	Motor Vehicle Account		Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)
			Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)		
\$ —	\$ 1,000	\$ 3,820	\$ 652,216	\$ 2,253	\$ —	\$ (22,077)
—	—	1,703	2,314,907	1,500	3,169,858	517,241
2,957,043	—	22	3,890	—	—	1,176
—	—	—	859	—	(27,293)	89
—	11,388	—	—	—	—	—
2,957,043	11,388	1,725	2,319,656	1,500	3,142,565	518,506
1,264	—	1,837	2,390,423	1,708	42,986	347,620
1,028,023	11,388	—	11,980	—	—	171,365
—	—	—	4,546	—	—	999
1,029,287	11,388	1,837	2,406,949	1,708	42,986	519,984
1,927,756	—	—	3,669	—	3,099,579	—
—	—	52	(32,853)	(16)	—	(210)
—	—	—	—	—	—	—
2,957,043	11,388	1,889	2,377,765	1,692	3,142,565	519,774
\$ —	\$ 1,000	\$ 3,656	\$ 594,107	\$ 2,061	\$ —	\$ (23,345)

(Continued)

Governmental Cost Funds Transportation Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Motor Vehicle Transportation Tax Account (0063)	Pedestrian Safety Account (2500)	Public Transportation Account (0046)
FUND BALANCE, JULY 1, 2008	\$ 1,686	\$ 1,704	\$ 246,223
ADDITIONS			
Revenues	37	21	4,475
Transfers From Other Funds	—	—	884,268
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	266,467
Total Additions	37	21	1,155,210
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	165,412
Local Assistance	—	—	897,790
Capital Outlay	—	—	21,339
Total Appropriation Expenditures	—	—	1,084,541
Transfers to Other Funds	—	1,715	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(1,386)
Other Deductions	—	—	—
Total Deductions	—	1,715	1,083,155
FUND BALANCE, JUNE 30, 2009	\$ 1,723	\$ 10	\$ 318,278

<u>State Highway Account</u>			<u>Transportation Tax Fund</u>		
<u>Local Transportation Loan Account (2501)</u>	<u>State Highway Account (0042)</u>	<u>Transportation Revolving Account (0048)</u>	<u>Local Safety and Protection Account (3149)</u>	<u>Total</u>	
\$ 3,262	\$ 1,811,560	\$ —	\$ —	\$ 2,761,843	
77	1,041,522	—	—	7,053,765	
—	2,119,199	—	65,472	6,044,377	
—	(8,532)	—	—	(34,916)	
—	—	9,400,993	—	9,681,188	
77	3,152,189	9,400,993	65,472	22,744,414	
2	2,744,370	—	—	5,698,474	
—	145,948	—	45,824	2,325,730	
—	518,417	—	—	545,301	
2	3,408,735	—	45,824	8,569,505	
—	321,443	—	—	5,367,692	
—	(77,652)	—	—	(113,014)	
—	—	9,400,993	—	9,400,993	
2	3,652,526	9,400,993	45,824	23,225,176	
\$ 3,337	\$ 1,311,223	\$ —	\$ 19,648	\$ 2,281,081	

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**Other
Governmental
Cost Funds**

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 568	\$ 1,388	\$ 193
Deposits in Surplus Money Investment Fund	—	11,509	4,128
Receivables	—	—	—
Due From Other Funds	—	6,323	1,006
Due From Other Governments	—	—	—
Prepaid Expenses	—	2	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 568	\$ 19,222	\$ 5,328
LIABILITIES			
Accounts Payable	\$ 76	\$ 9	\$ 4
Due to Other Funds	—	2,282	462
Due to Other Governments	—	—	—
Advance Collections	—	798	99
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	76	3,089	565
FUND BALANCE			
Reserved for Encumbrances	205	438	19
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	287	15,695	4,744
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	492	16,133	4,763
Total Liabilities and Fund Balance	\$ 568	\$ 19,222	\$ 5,328

AIDS Drug Assistance Program Rebate Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
\$ 8	\$ 34	\$ 1,295	\$ 15,068	\$ 31,696	\$ 964	\$ 1
82,650	—	119,847	—	—	—	94,713
1	—	7,854	—	19	—	—
19,288	—	24,520	783	5,663	—	2,435
—	—	—	—	5	—	—
—	—	—	—	1,029	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 101,947	\$ 34	\$ 153,516	\$ 15,851	\$ 38,412	\$ 964	\$ 97,149
\$ 10,757	\$ —	\$ 445	\$ —	\$ 1,077	\$ 10	\$ —
7	—	28,758	389	547	3	50
—	—	—	—	—	—	—
—	—	—	—	13	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	21,638	—	—
10,764	—	29,203	389	23,275	13	50
—	—	79,958	14,314	2,129	6	4,500
—	189	339	—	—	—	71,213
—	—	—	—	—	—	—
91,183	—	44,016	1,148	13,008	945	21,386
—	(155)	—	—	—	—	—
91,183	34	124,313	15,462	15,137	951	97,099
\$ 101,947	\$ 34	\$ 153,516	\$ 15,851	\$ 38,412	\$ 964	\$ 97,149

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Analytical Laboratory Account (3101)	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 6,310	\$ 611
Deposits in Surplus Money Investment Fund	1,096	—	617
Receivables	—	—	5
Due From Other Funds	797	33	6
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,893	\$ 6,343	\$ 1,239
LIABILITIES			
Accounts Payable	\$ —	\$ 458	\$ 329
Due to Other Funds	93	655	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	93	1,113	329
FUND BALANCE			
Reserved for Encumbrances	—	2,412	85
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,581	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,800	1,237	825
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,800	5,230	910
Total Liabilities and Fund Balance	\$ 1,893	\$ 6,343	\$ 1,239

Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)
\$ 51	\$ 10	\$ 9	\$ 15,820	\$ 313	\$ 756	\$ 666
20,320	894	339	—	773	3,777	3,452
240	12	5	—	—	—	823
948	3	2	—	4	1,176	12
—	—	—	—	—	—	—
—	—	—	39	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 21,559	\$ 919	\$ 355	\$ 15,859	\$ 1,090	\$ 5,712	\$ 4,953
\$ 29	\$ —	\$ —	\$ 15,702	\$ —	\$ 9	\$ 3,346
192	13	7	—	132	396	16
—	—	—	—	—	—	—
—	—	—	—	—	657	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
221	13	7	15,702	132	1,062	3,362
101	4	3	—	13	157	—
—	—	—	113	—	—	—
—	—	—	—	—	—	—
21,237	902	345	44	945	4,493	1,591
—	—	—	—	—	—	—
21,338	906	348	157	958	4,650	1,591
\$ 21,559	\$ 919	\$ 355	\$ 15,859	\$ 1,090	\$ 5,712	\$ 4,953

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 110	\$ 2,239
Deposits in Surplus Money Investment Fund	1,087	784	13,947
Receivables	535	—	—
Due From Other Funds	3	490	6,925
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	5
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,626	\$ 1,384	\$ 23,116
LIABILITIES			
Accounts Payable	\$ 85	\$ —	\$ 16
Due to Other Funds	126	234	2,352
Due to Other Governments	—	—	—
Advance Collections	—	127	2,083
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	211	361	4,451
FUND BALANCE			
Reserved for Encumbrances	313	1	536
Reserved for Unencumbered Balances of Continuing Appropriations	250	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	852	1,022	18,129
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,415	1,023	18,665
Total Liabilities and Fund Balance	\$ 1,626	\$ 1,384	\$ 23,116

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

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

Breast Cancer Fund			Budget Stabilization Account Deficit	Building Standards Administration Special Revolving Fund (3144)	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund ** (0274)
Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Recovery Bond Retirement Sinking Fund Subaccount * (3090)			
\$ 1	\$ 1,442	\$ —	\$ —	\$ 176	\$ 407	\$ —
22,342	4,233	26,205	—	—	2,866	—
—	1,494	—	—	—	—	—
1,834	51	1,653	—	—	1,768	—
—	—	—	—	—	—	—
—	—	—	—	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 24,177	\$ 7,220	\$ 27,858	\$ —	\$ 176	\$ 5,044	\$ —
\$ 10,344	\$ 2	\$ 27,457	\$ —	\$ —	\$ 19	\$ —
113	3,107	2	—	—	764	—
—	—	—	—	—	—	—
—	—	—	—	—	144	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,457	3,109	27,459	—	—	927	—
—	—	—	—	—	17	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13,720	4,111	399	—	176	4,100	—
—	—	—	—	—	—	—
13,720	4,111	399	—	176	4,117	—
\$ 24,177	\$ 7,220	\$ 27,858	\$ —	\$ 176	\$ 5,044	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	California Advanced Services Fund (3141)	California Architects Board Fund (0706)	California Beach and Coastal Enhancement Account (0371)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 92	\$ 520	\$ 2,065
Deposits in Surplus Money Investment Fund	78,990	2,418	—
Receivables	—	—	—
Due From Other Funds	252	39	40
Due From Other Governments	—	—	—
Prepaid Expenses	—	1	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 79,334	\$ 2,978	\$ 2,105
LIABILITIES			
Accounts Payable	\$ —	\$ 5	\$ 111
Due to Other Funds	—	58	3
Due to Other Governments	—	—	—
Advance Collections	—	490	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	553	114
FUND BALANCE			
Reserved for Encumbrances	—	98	1,165
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	378
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	79,334	2,327	448
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	79,334	2,425	1,991
Total Liabilities and Fund Balance	\$ 79,334	\$ 2,978	\$ 2,105

California Beverage Container Recycling Fund							California Board of Architectural Examiners-Landscape Architects Fund (0757)
Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund (3131)		
\$ 1	\$ 30	\$ 1	\$ —	\$ —	\$ 398	\$ 88	
9,460	98,319	18,512	3,233	9,578	—	1,643	
318	179,982	5,617	25	7,415	—	—	
35	193,604	6,102	12	31,804	—	117	
—	—	—	—	—	—	—	
—	268	—	—	—	—	1	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 9,814	\$ 472,203	\$ 30,232	\$ 3,270	\$ 48,797	\$ 398	\$ 1,849	
\$ —	\$ 49,254	\$ —	\$ —	\$ —	\$ —	\$ —	
173	28,165	30,105	—	48,609	42	28	
—	159,347	—	—	—	—	—	
—	—	—	—	—	—	66	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
173	236,766	30,105	—	48,609	42	94	
—	75,091	—	—	—	21	28	
—	108,527	—	—	—	316	—	
—	—	—	—	—	—	—	
9,641	51,819	127	3,270	188	19	1,727	
—	—	—	—	—	—	—	
9,641	235,437	127	3,270	188	356	1,755	
\$ 9,814	\$ 472,203	\$ 30,232	\$ 3,270	\$ 48,797	\$ 398	\$ 1,849	

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

California Children and Families Trust Fund
(Continued on next page)

	Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 44	\$ 36,350	\$ 1
Deposits in Surplus Money Investment Fund	24,459	7,920	58,112
Receivables	4	40,007	—
Due From Other Funds	943	788	3,622
Due From Other Governments	—	—	—
Prepaid Expenses	74	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 25,524	\$ 85,065	\$ 61,735
LIABILITIES			
Accounts Payable	\$ 345	\$ 59	\$ 300
Due to Other Funds	113	85,001	1,344
Due to Other Governments	1	—	3,910
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	459	85,060	5,554
FUND BALANCE			
Reserved for Encumbrances	—	—	221
Reserved for Unencumbered Balances of Continuing Appropriations	25,065	—	54,681
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	5	1,279
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	25,065	5	56,181
Total Liabilities and Fund Balance	\$ 25,524	\$ 85,065	\$ 61,735

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

Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)
\$ 1	\$ 1	\$ 1	\$ 1	\$ 58	\$ 19	\$ —
901	118,657	96,073	75,681	13,932	—	6,280
—	—	—	—	—	—	251
68,055	4,693	5,450	2,832	9,045	1	24
—	—	—	—	7,466	—	—
—	—	—	—	—	—	25
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 68,957	\$ 123,351	\$ 101,524	\$ 78,514	\$ 30,501	\$ 20	\$ 6,580
\$ —	\$ 1,194	\$ 3,399	\$ 616	\$ —	\$ —	\$ 24
—	2,865	1,305	1,828	992	19	47
68,957	13,303	—	384	6,532	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
68,957	17,362	4,704	2,828	7,524	19	71
—	520	234	325	—	—	306
—	104,191	96,586	75,361	22,977	—	—
—	—	—	—	—	—	—
—	1,278	—	—	—	1	6,203
—	—	—	—	—	—	—
—	105,989	96,820	75,686	22,977	1	6,509
\$ 68,957	\$ 123,351	\$ 101,524	\$ 78,514	\$ 30,501	\$ 20	\$ 6,580

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund	
		California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 107	\$ 238
Deposits in Surplus Money Investment Fund	3,819	69	—
Receivables	19	19	—
Due From Other Funds	15	8,839	22
Due From Other Governments	—	—	—
Prepaid Expenses	—	217	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,853	\$ 9,251	\$ 260
LIABILITIES			
Accounts Payable	\$ 10	\$ 2,202	\$ —
Due to Other Funds	6	672	—
Due to Other Governments	—	449	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	16	3,323	—
FUND BALANCE			
Reserved for Encumbrances	—	5,045	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	113	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,837	770	260
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,837	5,928	260
Total Liabilities and Fund Balance	\$ 3,853	\$ 9,251	\$ 260

California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)
\$ 1,443	\$ 21	\$ 2,439	\$ 1	\$ 20	\$ 3,152	\$ —
639	2,129	26,225	69	73,369	67	37
52	—	192	—	—	—	—
3	696	2,244	—	4,881	6,200	—
923	—	(65)	—	—	—	—
—	—	—	—	—	12,690	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,060	\$ 2,846	\$ 31,035	\$ 70	\$ 78,270	\$ 22,109	\$ 37
\$ —	\$ —	\$ 240	\$ —	\$ 3,280	\$ 37,179	\$ —
446	135	1,937	—	4	4	—
—	—	6	—	6	—	—
—	21	10,665	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9	—	—	—	—	—	—
455	156	12,848	—	3,290	37,183	—
164	23	11,711	—	7,042	14	—
—	—	459	—	—	—	30
—	—	—	—	—	—	—
2,441	2,667	6,017	70	67,938	—	7
—	—	—	—	—	(15,088)	—
2,605	2,690	18,187	70	74,980	(15,074)	37
\$ 3,060	\$ 2,846	\$ 31,035	\$ 70	\$ 78,270	\$ 22,109	\$ 37

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 12	\$ 83	\$ 8
Deposits in Surplus Money Investment Fund	35,550	80,381	21,747
Receivables	—	11,902	4,001
Due From Other Funds	4,737	6,531	2,221
Due From Other Governments	—	3	5
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 40,299	\$ 98,900	\$ 27,982
LIABILITIES			
Accounts Payable	\$ 23,067	\$ 766	\$ 1,642
Due to Other Funds	1	6,256	586
Due to Other Governments	—	159	70
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	23,068	7,181	2,298
FUND BALANCE			
Reserved for Encumbrances	3	44,082	24,176
Reserved for Unencumbered Balances of Continuing Appropriations	1,761	—	1,113
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	15,467	47,637	395
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	17,231	91,719	25,684
Total Liabilities and Fund Balance	\$ 40,299	\$ 98,900	\$ 27,982

California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)
\$ 1	\$ 8	\$ 1,624	\$ 2,120	\$ 1,275	\$ 836	\$ 103
46	9,068	—	—	—	—	2,679
—	1,889	—	3	866	860	—
—	710	—	—	—	—	217
—	—	—	—	—	—	—
—	—	—	—	—	—	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 47	\$ 11,675	\$ 1,624	\$ 2,123	\$ 2,141	\$ 1,696	\$ 3,002
\$ —	\$ —	\$ —	\$ 276	\$ —	\$ 21	\$ —
—	954	—	476	10	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	122
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	954	—	752	10	21	122
—	423	—	—	6	—	2
4,525	—	2,494	—	—	—	—
—	—	—	—	—	—	—
—	10,298	—	1,371	2,125	1,675	2,878
(4,478)	—	(870)	—	—	—	—
47	10,721	1,624	1,371	2,131	1,675	2,880
\$ 47	\$ 11,675	\$ 1,624	\$ 2,123	\$ 2,141	\$ 1,696	\$ 3,002

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Certification Fund (0271)	Certified Access Specialist Fund (3091)	Charity Bingo Mitigation Fund (3132)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 23	\$ 109	\$ 3,467
Deposits in Surplus Money Investment Fund	4,195	—	—
Receivables	—	—	—
Due From Other Funds	46	55	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,264	\$ 164	\$ 3,467
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	175	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	175	—	—
FUND BALANCE			
Reserved for Encumbrances	26	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	3,467
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	4,063	164	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	4,089	164	3,467
Total Liabilities and Fund Balance	\$ 4,264	\$ 164	\$ 3,467

Cigarette and Tobacco Products Surtax Fund (Continued on next page)						
Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
\$ 5	\$ 3	\$ —	\$ 5,406	\$ 18,551	\$ 2	\$ —
4,847	40,098	10,425	—	7,146	58,591	23,609
—	1,431	—	23	23,336	—	—
179	1,154	22	—	460	10,950	17,441
—	—	—	—	—	114	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,031	\$ 42,686	\$ 10,447	\$ 5,429	\$ 49,493	\$ 69,657	\$ 41,050
\$ 798	\$ 12,407	\$ —	\$ 46	\$ 30	\$ 36,110	\$ —
407	883	—	—	49,466	1,039	29,044
—	—	—	—	—	7,085	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,205	13,290	—	46	49,496	44,234	29,044
49	—	136	—	—	6,570	—
—	—	—	—	—	1,783	—
—	—	—	—	—	—	—
3,777	29,396	10,311	5,383	—	17,070	12,006
—	—	—	—	(3)	—	—
3,826	29,396	10,447	5,383	(3)	25,423	12,006
\$ 5,031	\$ 42,686	\$ 10,447	\$ 5,429	\$ 49,493	\$ 69,657	\$ 41,050

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

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

	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	8	1,088	35,158
Receivables	—	—	—
Due From Other Funds	6,823	2,483	2,603
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,832	\$ 3,571	\$ 37,762
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 35,198
Due to Other Funds	4,802	733	47
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	4,802	733	35,245
FUND BALANCE			
Reserved for Encumbrances	—	443	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,030	2,395	2,517
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,030	2,838	2,517
Total Liabilities and Fund Balance	\$ 6,832	\$ 3,571	\$ 37,762

Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Act Services Fund (3123)	Community Revitalization Fee Fund (3038)	Construction Management Education Account (0093)
\$ —	\$ 14	\$ 2,871	\$ 1	\$ 896	\$ 1	\$ 7
7,774	—	—	19	—	38	491
—	—	22	—	—	—	—
12,862	—	203	—	—	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 20,636	\$ 14	\$ 3,096	\$ 20	\$ 896	\$ 39	\$ 500
\$ 4,684	\$ —	\$ 463	\$ —	\$ 59	\$ —	\$ —
10,354	—	—	—	196	38	—
—	—	—	—	—	—	—
—	—	—	—	—	—	6
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15,038	—	463	—	255	38	6
—	—	—	—	134	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,598	14	2,633	20	507	1	494
—	—	—	—	—	—	—
5,598	14	2,633	20	641	1	494
\$ 20,636	\$ 14	\$ 3,096	\$ 20	\$ 896	\$ 39	\$ 500

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Consumer Affairs Fund		Contingent Fund of the Medical Board of California
	Certification Account (0166)	Consumer Affairs Fund (0702)	(0758)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ (466)	\$ 4,993
Deposits in Surplus Money Investment Fund	1,133	41,239	18,101
Receivables	—	363	—
Due From Other Funds	208	13,698	13,807
Due From Other Governments	—	—	—
Prepaid Expenses	10	3,894	44
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,351	\$ 58,728	\$ 36,945
LIABILITIES			
Accounts Payable	\$ —	\$ 14,247	\$ 36
Due to Other Funds	515	40,852	4,388
Due to Other Governments	—	—	—
Advance Collections	—	—	7,584
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	362	2
Total Liabilities	515	55,461	12,010
FUND BALANCE			
Reserved for Encumbrances	25	1,726	556
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	811	1,541	24,379
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	836	3,267	24,935
Total Liabilities and Fund Balance	\$ 1,351	\$ 58,728	\$ 36,945

Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
\$ 9	\$ 5,775	\$ 6,621	\$ 84	\$ 210	\$ 93	\$ —
2,975	15,988	—	30,396	—	1,407	4,692
—	—	—	266	6	—	—
11	8,510	4,698	135	—	41	22
—	—	—	—	—	—	—
—	79	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,995	\$ 30,352	\$ 11,319	\$ 30,881	\$ 216	\$ 1,542	\$ 4,714
\$ 61	\$ 52	\$ 48	\$ 21,799	\$ —	\$ 1	\$ —
199	1,442	74	—	—	15	2,046
—	—	—	—	—	—	—
—	3,726	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	37	—	—	—
260	5,220	122	21,836	—	16	2,046
—	1,523	1,056	6,530	134	6	78
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,735	23,609	10,141	2,515	82	1,520	2,590
—	—	—	—	—	—	—
2,735	25,132	11,197	9,045	216	1,526	2,668
\$ 2,995	\$ 30,352	\$ 11,319	\$ 30,881	\$ 216	\$ 1,542	\$ 4,714

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Dam Safety Fund (3057)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 13,415	\$ 92	\$ —
Deposits in Surplus Money Investment Fund	—	54,370	—
Receivables	—	—	—
Due From Other Funds	800	3,203	100
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 14,215	\$ 57,665	\$ 100
LIABILITIES			
Accounts Payable	\$ 39	\$ 3,867	\$ —
Due to Other Funds	694	32	61
Due to Other Governments	—	—	—
Advance Collections	12,565	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	13,298	3,899	61
FUND BALANCE			
Reserved for Encumbrances	31	38,625	39
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	886	15,141	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	917	53,766	39
Total Liabilities and Fund Balance	\$ 14,215	\$ 57,665	\$ 100

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

Delta Flood Protection Fund (0176)	Department of Food and Agriculture Fund			Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund (Continued on next page)
	Agricultural Biomass Utilization Account * (3021)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)			Department of Pesticide Regulation Fund (0106)
\$ —	\$ —	\$ 1	\$ 2,239	\$ 1	\$ 1	\$ 96
—	—	64	24,773	1,185	299	13,852
—	—	—	5,990	7	—	10
—	—	—	17,614	104	1	7,249
—	—	—	—	1	—	120
—	—	—	—	—	—	732
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ 65	\$ 50,616	\$ 1,298	\$ 301	\$ 22,059
\$ —	\$ —	\$ —	\$ 1,017	\$ 1	\$ —	\$ 1,266
—	—	11	4,033	20	—	92
—	—	—	2,572	—	—	5,459
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1	8,410	—	—	4
—	—	12	16,032	21	—	6,821
—	—	—	—	4	—	4,398
995	—	—	36,424	—	—	—
—	—	—	—	—	—	—
—	—	53	—	1,273	301	10,840
(995)	—	—	(1,840)	—	—	—
—	—	53	34,584	1,277	301	15,238
\$ —	\$ —	\$ 65	\$ 50,616	\$ 1,298	\$ 301	\$ 22,059

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	(Continued from previous page)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)
	Food Safety Account (0224)		
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 25	\$ 1	\$ 99
Deposits in Surplus Money Investment Fund	—	502	1,515
Receivables	—	1,893	—
Due From Other Funds	—	3	5
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 25	\$ 2,399	\$ 1,619
LIABILITIES			
Accounts Payable	\$ —	\$ 68	\$ —
Due to Other Funds	—	33	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	101	—
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	25	2,298	1,619
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	25	2,298	1,619
Total Liabilities and Fund Balance	\$ 25	\$ 2,399	\$ 1,619

Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)
\$ 8	\$ 23	\$ 1	\$ 1,562	\$ 7	\$ 9,513	\$ 821
—	371	29,293	—	2,120	—	—
—	—	5,926	151	4	—	—
—	1	1,472	—	8	—	12,121
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8	\$ 395	\$ 36,692	\$ 1,713	\$ 2,139	\$ 9,513	\$ 12,942
\$ —	\$ —	\$ 1,787	\$ 462	\$ 114	\$ 4,053	\$ 1
—	39	2	67	15	7	12,139
—	—	—	—	—	—	—
—	11	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	50	1,789	529	129	4,060	12,140
—	—	3,889	—	—	—	166
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8	345	31,014	1,184	2,010	5,453	636
—	—	—	—	—	—	—
8	345	34,903	1,184	2,010	5,453	802
\$ 8	\$ 395	\$ 36,692	\$ 1,713	\$ 2,139	\$ 9,513	\$ 12,942

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,593	\$ 8,548	\$ 2,346
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	209	16	—
Due From Other Funds	53	1	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,855	\$ 8,565	\$ 2,346
LIABILITIES			
Accounts Payable	\$ 15	\$ 174	\$ 2,987
Due to Other Funds	—	27	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	15	201	2,987
FUND BALANCE			
Reserved for Encumbrances	9	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,831	8,364	—
Unreserved-Undesignated	—	—	(641)
Total Fund Balance (Deficit)	1,840	8,364	(641)
Total Liabilities and Fund Balance	\$ 1,855	\$ 8,565	\$ 2,346

Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)
\$ 1,776	\$ 45	\$ 369	\$ —	\$ 1	\$ 6	\$ 1
—	5,327	1,556	869	287	176	1,875
—	73	—	—	—	5	—
3,255	19	678	2	32	3	3,695
—	—	—	—	100	—	—
—	—	3	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,031	\$ 5,464	\$ 2,606	\$ 871	\$ 420	\$ 190	\$ 5,571
\$ 818	\$ —	\$ 8	\$ —	\$ —	\$ —	\$ —
—	619	278	—	—	64	5,571
807	—	—	—	—	—	—
—	—	237	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,625	619	523	—	—	64	5,571
—	385	2	277	42	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,406	4,460	2,081	594	378	124	—
—	—	—	—	—	—	—
3,406	4,845	2,083	871	420	126	—
\$ 5,031	\$ 5,464	\$ 2,606	\$ 871	\$ 420	\$ 190	\$ 5,571

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 131	\$ 56	\$ 566
Deposits in Surplus Money Investment Fund	17,000	—	11,686
Receivables	36,024	—	56
Due From Other Funds	11,501	—	44
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	1,235	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 65,891	\$ 56	\$ 12,352
LIABILITIES			
Accounts Payable	\$ 49	\$ —	\$ 19
Due to Other Funds	29,615	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	7,984	—	59
Total Liabilities	37,648	—	78
FUND BALANCE			
Reserved for Encumbrances	904	—	3,734
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	27,339	56	8,540
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	28,243	56	12,274
Total Liabilities and Fund Balance	\$ 65,891	\$ 56	\$ 12,352

Energy Resources Surcharge Fund (0186)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)
\$ 24,656	\$ 1	\$ 1	\$ 151	\$ —	\$ —	\$ 1
—	23,772	1,830	829	2,790	187	84
14,120	—	—	—	—	—	—
5,700	1,085	7	3	11	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,000	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 44,476	\$ 26,858	\$ 1,838	\$ 983	\$ 2,801	\$ 189	\$ 85
\$ —	\$ 376	\$ —	\$ 96	\$ —	\$ —	\$ —
30,301	114	—	61	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
30,301	490	—	157	—	—	—
—	23,050	—	—	2,173	7	—
—	—	—	—	—	—	376
—	—	—	—	—	—	—
14,175	3,318	1,838	826	628	182	—
—	—	—	—	—	—	(291)
14,175	26,368	1,838	826	2,801	189	85
\$ 44,476	\$ 26,858	\$ 1,838	\$ 983	\$ 2,801	\$ 189	\$ 85

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Equality in Prevention and Services for Domestic Abuse Fund (3112)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund Fair and Exposition Fund (0191)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 626	\$ 6,886	\$ 392
Deposits in Surplus Money Investment Fund	—	—	3,746
Receivables	—	626	4
Due From Other Funds	8	3	1,223
Due From Other Governments	—	—	231
Prepaid Expenses	—	—	74
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	62
Total Assets	\$ 634	\$ 7,515	\$ 5,732
LIABILITIES			
Accounts Payable	\$ 15	\$ 241	\$ 2,945
Due to Other Funds	—	343	522
Due to Other Governments	—	—	162
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	3	—
Total Liabilities	15	587	3,629
FUND BALANCE			
Reserved for Encumbrances	453	214	452
Reserved for Unencumbered Balances of Continuing Appropriations	—	800	1,397
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	166	5,914	254
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	619	6,928	2,103
Total Liabilities and Fund Balance	\$ 634	\$ 7,515	\$ 5,732

Satellite Wagering Account (0192)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)
\$ 5	\$ 1	\$ —	\$ —	\$ 167	\$ 2	\$ 4
640	7,073	2,705	2	5,002	2,842	924,759
—	—	311	1	330	184	—
1,224	6,018	10	—	4,168	98	10,427
—	—	—	—	—	—	—
—	—	—	—	247	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,869	\$ 13,092	\$ 3,026	\$ 3	\$ 9,914	\$ 3,126	\$ 935,190
\$ —	\$ 560	\$ 110	\$ —	\$ 371	\$ 174	\$ 51
5	11,221	970	—	82	—	1,949
—	—	—	—	—	4	—
—	—	—	—	5	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5	11,781	1,080	—	458	178	2,000
—	219	12	—	279	64	—
17,303	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,092	1,934	3	9,177	2,884	933,190
(15,439)	—	—	—	—	—	—
1,864	1,311	1,946	3	9,456	2,948	933,190
\$ 1,869	\$ 13,092	\$ 3,026	\$ 3	\$ 9,914	\$ 3,126	\$ 935,190

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

Fish and Game Preservation Fund
(Continued on next page)

	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 99,124	\$ 1
Deposits in Surplus Money Investment Fund	2,791	—	3,940
Receivables	—	492	39
Due From Other Funds	11	4,411	23
Due From Other Governments	—	—	—
Prepaid Expenses	—	2,607	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,802	\$ 106,634	\$ 4,003
LIABILITIES			
Accounts Payable	\$ —	\$ 205	\$ —
Due to Other Funds	21	4,986	141
Due to Other Governments	—	—	—
Advance Collections	—	344	—
Deposits	—	211	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	21	5,746	141
FUND BALANCE			
Reserved for Encumbrances	98	14,037	77
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,242	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,683	85,609	3,785
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	2,781	100,888	3,862
Total Liabilities and Fund Balance	\$ 2,802	\$ 106,634	\$ 4,003

Fish and Game Preservation Fund
(Continued from previous page)

Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Gambling Control Fund (0567)	Garment Industry Regulations Fund (3004)
\$ 97	\$ 15	\$ 53	\$ 4,579	\$ 426	\$ 177	\$ —
7,330	137	3,258	—	—	7,309	2,822
—	—	28	—	—	1	92
28	—	989	—	—	2,586	11
—	—	—	—	—	—	—
—	—	—	—	—	107	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,455	\$ 152	\$ 4,328	\$ 4,579	\$ 426	\$ 10,180	\$ 2,925
\$ —	\$ —	\$ 248	\$ 28	\$ —	\$ 651	\$ —
—	—	1	34	—	119	201
—	—	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	6	—
—	—	249	62	—	777	201
—	—	—	213	—	296	84
—	—	—	—	—	—	—
—	—	—	—	—	—	—
7,455	152	4,079	4,304	426	9,107	2,640
—	—	—	—	—	—	—
7,455	152	4,079	4,517	426	9,403	2,724
\$ 7,455	\$ 152	\$ 4,328	\$ 4,579	\$ 426	\$ 10,180	\$ 2,925

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1,245	\$ 157
Deposits in Surplus Money Investment Fund	6,660	4,613	671
Receivables	—	28,771	—
Due From Other Funds	33,667	7,614	259
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 40,327	\$ 42,243	\$ 1,088
LIABILITIES			
Accounts Payable	\$ 6,151	\$ 36,058	\$ 6
Due to Other Funds	89	196	153
Due to Other Governments	—	77	—
Advance Collections	—	—	93
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6,240	36,331	252
FUND BALANCE			
Reserved for Encumbrances	8,841	—	8
Reserved for Unencumbered Balances of Continuing Appropriations	2,261	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	22,985	5,912	828
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	34,087	5,912	836
Total Liabilities and Fund Balance	\$ 40,327	\$ 42,243	\$ 1,088

Graphic Design License Plate Account (0078)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
\$ 1	\$ 135	\$ 40,097	\$ 2,241	\$ 55	\$ 1,833	\$ 528
5,304	112	—	5,681	318	—	13,064
—	—	—	—	—	—	495
95	1	9,453	2,210	1	—	2,053
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,400	\$ 248	\$ 49,550	\$ 10,132	\$ 374	\$ 1,833	\$ 16,140
\$ 15	\$ 11	\$ 2,570	\$ 182	\$ —	\$ 2,889	\$ 2,823
—	10	153	108	140	—	847
—	—	80	—	—	—	418
—	—	52	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15	21	2,855	290	140	2,889	4,088
1,312	—	16,485	1,032	2	—	—
877	—	42,720	2	—	—	—
—	—	—	—	—	—	—
3,196	227	—	8,808	232	—	12,052
—	—	(12,510)	—	—	(1,056)	—
5,385	227	46,695	9,842	234	(1,056)	12,052
\$ 5,400	\$ 248	\$ 49,550	\$ 10,132	\$ 374	\$ 1,833	\$ 16,140

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	High Polluter Repair or Removal Account		
	Hearing Aid Dispensers Fund (0208)	Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 94	\$ 1	\$ 500
Deposits in Surplus Money Investment Fund	1,174	28,497	13,323
Receivables	—	—	—
Due From Other Funds	158	763	21,522
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,426	\$ 29,261	\$ 35,346
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	76	—	9,355
Due to Other Governments	—	—	—
Advance Collections	60	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	136	—	9,355
FUND BALANCE			
Reserved for Encumbrances	6	—	5,038
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,284	29,261	20,953
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,290	29,261	25,991
Total Liabilities and Fund Balance	\$ 1,426	\$ 29,261	\$ 35,346

Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)
\$ —	\$ 566	\$ 157	\$ —	\$ —	\$ 408	\$ 2,767
1,955	84,494	112,864	181	1,063	6,522	37,720
—	15,750	12,420	1	1,021	—	18,826
127	6,542	21,262	1	4	29	20,545
—	—	—	—	—	—	—
—	651	—	—	—	—	1,852
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,082	\$ 108,003	\$ 146,703	\$ 183	\$ 2,088	\$ 6,959	\$ 81,710
\$ —	\$ 2,429	\$ 579	\$ 1	\$ —	\$ 2,365	\$ 4,004
1,500	768	1,264	—	6	6	1,956
—	—	3	—	—	—	—
—	2,000	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	234
1,500	5,197	1,846	1	6	2,371	6,194
—	6,852	7,163	50	1	—	17,989
—	—	98	—	—	—	—
—	—	—	—	—	—	—
582	95,954	137,596	132	2,081	4,588	57,527
—	—	—	—	—	—	—
582	102,806	144,857	182	2,082	4,588	75,516
\$ 2,082	\$ 108,003	\$ 146,703	\$ 183	\$ 2,088	\$ 6,959	\$ 81,710

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Integrated Waste Management Fund		
	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 9,580	\$ 683	\$ 617
Deposits in Surplus Money Investment Fund	35,376	4,056	11,853
Receivables	13,066	11,236	—
Due From Other Funds	8,444	8,649	550
Due From Other Governments	—	2,283	—
Prepaid Expenses	—	751	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 66,466	\$ 27,658	\$ 13,020
LIABILITIES			
Accounts Payable	\$ 34,547	\$ 1,348	\$ 2,002
Due to Other Funds	518	864	65
Due to Other Governments	—	115	2
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	30	—
Total Liabilities	35,065	2,357	2,069
FUND BALANCE			
Reserved for Encumbrances	288	14,658	852
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	31,113	10,643	10,099
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	31,401	25,301	10,951
Total Liabilities and Fund Balance	\$ 66,466	\$ 27,658	\$ 13,020

Jobs-Housing Balance Improvement Account (3006)	Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)
\$ —	\$ 1	\$ 7,133	\$ 4,157	\$ 5	\$ 2	\$ 1
—	52,217	—	—	99	533	1,119
—	—	42	—	—	2	—
22,760	217	—	26	—	2	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 22,760	\$ 52,435	\$ 7,175	\$ 4,183	\$ 104	\$ 539	\$ 1,124
\$ 21,064	\$ 1,411	\$ 31	\$ 110	\$ —	\$ —	\$ —
42	16	50	222	—	91	—
1,654	—	—	16	—	—	—
—	—	—	607	3	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
22,760	1,427	81	955	3	91	—
—	23,390	—	2,022	—	2	133
—	—	—	60	—	—	—
—	—	—	—	—	—	—
—	27,618	7,094	1,146	101	446	991
—	—	—	—	—	—	—
—	51,008	7,094	3,228	101	448	1,124
\$ 22,760	\$ 52,435	\$ 7,175	\$ 4,183	\$ 104	\$ 539	\$ 1,124

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Local Revenue Fund (Continued on next page)		
	Local Revenue Fund (0330)	Sales Tax Account	
		Health Subaccount (0353)	Mental Health Subaccount (0351)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	5	—
Receivables	3,442	—	—
Due From Other Funds	256,178	53,192	114,622
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 259,620	\$ 53,198	\$ 114,622
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	256,356	—	—
Due to Other Governments	—	53,198	114,622
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	256,356	53,198	114,622
FUND BALANCE			
Reserved for Encumbrances	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	3,264	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,264	—	—
Total Liabilities and Fund Balance	\$ 259,620	\$ 53,198	\$ 114,622

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

Local Revenue Fund
(Continued on next page)

Sales Tax Growth Account						
Sales Tax Account (0331)	Social Services Subaccount (0352)	Caseload Subaccount (0354)	County Medical Services Subaccount (0359)	Sales Tax Growth Account * (0333)	Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
60,406	—	—	—	—	94,618	72
—	—	—	—	—	—	—
329,972	217,545	—	11,631	—	8,791	96,217
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 390,379	\$ 217,545	\$ —	\$ 11,631	\$ —	\$ 103,409	\$ 96,289
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
390,379	—	—	—	—	—	6,599
—	217,545	—	11,631	—	103,409	89,690
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
390,379	217,545	—	11,631	—	103,409	96,289
—	—	—	—	—	—	—
—	—	2	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(2)	—	—	—	—
—	—	—	—	—	—	—
\$ 390,379	\$ 217,545	\$ —	\$ 11,631	\$ —	\$ 103,409	\$ 96,289

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)
	Vehicle License Fee Growth Account * (0334)		
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 35,203
Deposits in Surplus Money Investment Fund	—	127	—
Receivables	—	—	5
Due From Other Funds	—	—	7,347
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	114
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 128	\$ 42,669
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 6,585
Due to Other Funds	—	—	1,930
Due to Other Governments	—	—	—
Advance Collections	—	—	7
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	8,522
FUND BALANCE			
Reserved for Encumbrances	—	—	1
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	128	34,146
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	—	128	34,147
Total Liabilities and Fund Balance	\$ —	\$ 128	\$ 42,669

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

Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Mass Transportation Fund (3116)	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Licensing and Certification Fund (3099)
\$ 1	\$ 782	\$ 2,263	\$ 100,321	\$ 334	\$ 70	\$ 79
1,931	13,043	—	—	—	1,182	—
—	438	349	—	—	1	—
7	4,169	—	—	—	7	—
—	—	—	—	—	—	—
—	422	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3	—	—	—	—	—
\$ 1,939	\$ 18,857	\$ 2,612	\$ 100,321	\$ 334	\$ 1,260	\$ 79
\$ —	\$ 1,092	\$ 84	\$ —	\$ 13	\$ 45	\$ —
—	47	159	106,750	25	—	71
—	—	—	—	—	—	—
—	211	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,350	243	106,750	38	45	71
—	8,618	1,342	—	—	—	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,939	8,889	1,027	—	296	1,215	—
—	—	—	(6,429)	—	—	—
1,939	17,507	2,369	(6,429)	296	1,215	8
\$ 1,939	\$ 18,857	\$ 2,612	\$ 100,321	\$ 334	\$ 1,260	\$ 79

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 103
Deposits in Surplus Money Investment Fund	1,372	2,575,758	795
Receivables	9	4	—
Due From Other Funds	5	20,241	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,386	\$ 2,596,004	\$ 899
LIABILITIES			
Accounts Payable	\$ 25	\$ 30,635	\$ —
Due to Other Funds	2	13,920	61
Due to Other Governments	—	517,547	—
Advance Collections	59	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	86	562,102	61
FUND BALANCE			
Reserved for Encumbrances	430	608,177	108
Reserved for Unencumbered Balances of Continuing Appropriations	—	651,228	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	870	774,497	730
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,300	2,033,902	838
Total Liabilities and Fund Balance	\$ 1,386	\$ 2,596,004	\$ 899

Mine Reclamation Account (0336)	Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Park Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Disaster Assistance Fund Earthquake Emergency Investigations Account (0257)
\$ 497	\$ 16	\$ —	\$ 957	\$ 1	\$ 667	\$ 57
2	—	3,683	8	1,207	—	—
80	—	631	13	—	1	—
3,400	—	240	3,288	113	—	—
—	—	—	—	—	—	—
—	—	—	387	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,979	\$ 16	\$ 4,554	\$ 4,653	\$ 1,321	\$ 668	\$ 57
\$ —	\$ —	\$ 224	\$ 839	\$ —	\$ 12	\$ —
735	—	—	427	80	180	—
—	—	—	—	—	—	—
990	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,942	—	—	—
1,725	—	224	3,208	80	192	—
154	—	356	205	66	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,100	16	3,974	1,240	1,175	468	57
—	—	—	—	—	—	—
2,254	16	4,330	1,445	1,241	476	57
\$ 3,979	\$ 16	\$ 4,554	\$ 4,653	\$ 1,321	\$ 668	\$ 57

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Natural Resources Infrastructure Fund (0383)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 348	\$ 14	\$ 1
Deposits in Surplus Money Investment Fund	—	138	598
Receivables	—	—	—
Due From Other Funds	—	1	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 348	\$ 153	\$ 601
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	—	7	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	7	—
FUND BALANCE			
Reserved for Encumbrances	2,000	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	146	601
Unreserved-Undesignated	(1,652)	—	—
Total Fund Balance (Deficit)	348	146	601
Total Liabilities and Fund Balance	\$ 348	\$ 153	\$ 601

Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
\$ 1,037	\$ 449	\$ —	\$ 11	\$ 6,425	\$ 90	\$ 1
—	—	211	148	—	3,031	1,406
—	—	—	1	24	—	—
—	—	1	208	87	237	301
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,037	\$ 449	\$ 212	\$ 368	\$ 6,536	\$ 3,358	\$ 1,708
\$ —	\$ —	\$ 11	\$ 147	\$ —	\$ 1	\$ —
102	—	2	—	1,702	100	1,708
—	—	—	—	—	—	—
—	—	—	—	—	106	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
102	—	13	147	1,702	207	1,708
219	—	8	—	246	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
716	449	191	221	4,588	3,149	—
—	—	—	—	—	—	—
935	449	199	221	4,834	3,151	—
\$ 1,037	\$ 449	\$ 212	\$ 368	\$ 6,536	\$ 3,358	\$ 1,708

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Off-Highway Vehicle Trust Fund		Oil, Gas, and Geothermal Administrative Fund
	Conservation and Enforcement Services Account (0265)	Off-Highway Vehicle Trust Fund (0263)	Acute Orphan Well Account (3102)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 147	\$ 1
Deposits in Surplus Money Investment Fund	286	162,846	1,115
Receivables	—	8	—
Due From Other Funds	1	10,943	5
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 287	\$ 173,944	\$ 1,121
LIABILITIES			
Accounts Payable	\$ —	\$ 516	\$ —
Due to Other Funds	—	7,423	265
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	7,939	265
FUND BALANCE			
Reserved for Encumbrances	—	31,731	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	42,695	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	287	91,579	856
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	287	166,005	856
Total Liabilities and Fund Balance	\$ 287	\$ 173,944	\$ 1,121

Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)
\$ 29	\$ 55	\$ —	\$ 501	\$ 125	\$ —	\$ 1
8,846	10,292	57,060	—	4,030	196	247
—	2,475	—	—	—	—	—
1,756	2,700	220	—	47	1	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,631	\$ 15,522	\$ 57,280	\$ 501	\$ 4,202	\$ 197	\$ 249
\$ —	\$ 129	\$ 1,288	\$ 465	\$ —	\$ —	\$ —
6,267	1,188	151	—	4	—	25
—	17	—	—	—	—	—
177	—	—	—	15	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,444	1,334	1,439	465	19	—	25
742	3,330	33	—	9	—	2
—	—	99	—	—	—	—
—	—	—	—	—	—	—
3,445	10,858	55,709	36	4,174	197	222
—	—	—	—	—	—	—
4,187	14,188	55,841	36	4,183	197	224
\$ 10,631	\$ 15,522	\$ 57,280	\$ 501	\$ 4,202	\$ 197	\$ 249

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund * (3003)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 107	\$ 10,016	\$ —
Deposits in Surplus Money Investment Fund	25,691	—	—
Receivables	223	—	—
Due From Other Funds	13,015	11,962	—
Due From Other Governments	—	—	—
Prepaid Expenses	54	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 39,090	\$ 21,978	\$ —
LIABILITIES			
Accounts Payable	\$ 3,779	\$ 17,934	\$ —
Due to Other Funds	711	2	—
Due to Other Governments	707	—	—
Advance Collections	—	161	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,197	18,097	—
FUND BALANCE			
Reserved for Encumbrances	9,632	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	3,880	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	24,261	1	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	33,893	3,881	—
Total Liabilities and Fund Balance	\$ 39,090	\$ 21,978	\$ —

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

Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)
\$ 904	\$ 319	\$ 128	\$ —	\$ 132	\$ 1	\$ 90
9,755	1,073	1,954	12,664	38	32,518	1,593
—	—	—	—	928	—	—
2,113	479	8	4,727	506	763	402
—	—	—	—	—	—	—
5	6	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,777	\$ 1,877	\$ 2,090	\$ 17,391	\$ 1,604	\$ 33,282	\$ 2,085
\$ 15	\$ 8	\$ 2	\$ 1,997	\$ —	\$ —	\$ 2
616	230	—	8,505	1,313	—	220
—	—	—	—	—	—	—
874	400	131	—	—	—	78
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,505	638	133	10,502	1,313	—	300
269	48	9	—	88	—	4
—	—	—	2,555	—	—	—
—	—	—	—	—	—	—
11,003	1,191	1,948	4,334	203	33,282	1,781
—	—	—	—	—	—	—
11,272	1,239	1,957	6,889	291	33,282	1,785
\$ 12,777	\$ 1,877	\$ 2,090	\$ 17,391	\$ 1,604	\$ 33,282	\$ 2,085

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 156	\$ 1,105	\$ 953
Deposits in Surplus Money Investment Fund	869	3,556	4,873
Receivables	—	—	—
Due From Other Funds	3	4,403	1,153
Due From Other Governments	—	—	1
Prepaid Expenses	—	4	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,028	\$ 9,068	\$ 6,981
LIABILITIES			
Accounts Payable	\$ —	\$ 14	\$ 21
Due to Other Funds	—	1,444	1
Due to Other Governments	—	—	—
Advance Collections	—	824	1,821
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	2,282	1,843
FUND BALANCE			
Reserved for Encumbrances	—	46	1,155
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,028	6,740	3,983
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,028	6,786	5,138
Total Liabilities and Fund Balance	\$ 1,028	\$ 9,068	\$ 6,981

Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development, and Demonstration Fund		
				Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)
\$ 18	\$ 58	\$ 384	\$ 12,587	\$ —	\$ 16	\$ 1
16	505	2,345	—	35,972	282,274	3,399
—	—	—	—	—	7	—
230	2	683	—	130	9,060	1,357
—	—	—	—	—	—	—
—	—	3	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 264	\$ 565	\$ 3,415	\$ 12,587	\$ 36,102	\$ 291,357	\$ 4,757
\$ 1	\$ —	\$ 1	\$ 19	\$ 55	\$ 6,925	\$ 113
178	17	406	—	290	1,536	4
—	—	—	—	—	2,662	1
6	122	334	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
185	139	741	19	345	11,123	118
3	—	96	8,165	15,634	169,353	—
—	—	—	114	—	55,846	—
—	—	—	—	—	—	—
76	426	2,578	4,289	20,123	55,035	4,639
—	—	—	—	—	—	—
79	426	2,674	12,568	35,757	280,234	4,639
\$ 264	\$ 565	\$ 3,415	\$ 12,587	\$ 36,102	\$ 291,357	\$ 4,757

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,259	\$ —	\$ 369
Deposits in Surplus Money Investment Fund	39,248	1,711	8,971
Receivables	15	—	31
Due From Other Funds	5,518	2,014	2,032
Due From Other Governments	3,753	—	—
Prepaid Expenses	31	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 50,824	\$ 3,725	\$ 11,403
LIABILITIES			
Accounts Payable	\$ 1,767	\$ —	\$ 5,099
Due to Other Funds	266	466	329
Due to Other Governments	—	—	—
Advance Collections	36,746	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	2	—	—
Total Liabilities	38,781	466	5,428
FUND BALANCE			
Reserved for Encumbrances	3,630	1,420	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	8,413	1,839	5,975
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	12,043	3,259	5,975
Total Liabilities and Fund Balance	\$ 50,824	\$ 3,725	\$ 11,403

Rail Accident Prevention and Response Fund		Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)					
\$ 1	\$ —	\$ 77	\$ 594	\$ 1	\$ 1	\$ 1
8	21	2,057	23,486	670	4,469	2,604
—	—	317	592	—	20	1
—	—	239	12,278	3	17	10
—	—	—	—	—	—	—
—	—	22	1,117	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9	\$ 21	\$ 2,712	\$ 38,067	\$ 674	\$ 4,507	\$ 2,616
\$ —	\$ —	\$ 149	\$ 4,435	\$ 31	\$ 62	\$ 14
—	—	246	8,461	22	22	64
—	—	39	1	—	—	—
—	—	—	—	—	381	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	434	12,897	53	465	78
—	—	352	2,991	—	1,293	201
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9	21	1,926	22,179	621	2,749	2,337
—	—	—	—	—	—	—
9	21	2,278	25,170	621	4,042	2,538
\$ 9	\$ 21	\$ 2,712	\$ 38,067	\$ 674	\$ 4,507	\$ 2,616

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 10
Deposits in Surplus Money Investment Fund	72	47,629	178,327
Receivables	—	—	—
Due From Other Funds	—	624	31,725
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 73	\$ 48,254	\$ 210,062
LIABILITIES			
Accounts Payable	\$ —	\$ 741	\$ 7,437
Due to Other Funds	—	384	758
Due to Other Governments	—	—	—
Advance Collections	—	41,178	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	42,303	8,195
FUND BALANCE			
Reserved for Encumbrances	—	—	43,941
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	68
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	73	5,951	157,858
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	73	5,951	201,867
Total Liabilities and Fund Balance	\$ 73	\$ 48,254	\$ 210,062

Residential and Outpatient Program Licensing Fund (3113)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
\$ 3,437	\$ 652	\$ 288	\$ 64,854	\$ 259	\$ 18	\$ 9
—	—	1,603	—	—	74	9,120
193	—	—	45	—	6,897	—
—	1	630	22,390	—	2	34
—	—	—	6,764	—	—	—
—	—	—	218	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,630	\$ 653	\$ 2,521	\$ 94,271	\$ 259	\$ 6,991	\$ 9,163
\$ —	\$ —	\$ 1	\$ 6,922	\$ —	\$ 344	\$ —
41	—	279	1,131	1	1,910	5
—	—	—	6,367	—	—	—
—	—	265	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
41	—	545	14,420	1	2,254	5
15	—	187	22,602	10	—	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,574	653	1,789	57,249	248	4,737	9,149
—	—	—	—	—	—	—
3,589	653	1,976	79,851	258	4,737	9,158
\$ 3,630	\$ 653	\$ 2,521	\$ 94,271	\$ 259	\$ 6,991	\$ 9,163

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,052	\$ 332	\$ 1
Deposits in Surplus Money Investment Fund	—	—	476
Receivables	77	—	—
Due From Other Funds	616	—	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,745	\$ 332	\$ 479
LIABILITIES			
Accounts Payable	\$ 209	\$ 3	\$ —
Due to Other Funds	153	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	362	3	—
FUND BALANCE			
Reserved for Encumbrances	—	220	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	1,383	109	479
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	1,383	329	479
Total Liabilities and Fund Balance	\$ 1,745	\$ 332	\$ 479

San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)
\$ 3	\$ 936	\$ 29,831	\$ 1	\$ 1	\$ 4,601	\$ —
—	—	—	873	1,970	3,174	5,277
—	2	—	—	—	1	23
—	—	17,699	19,903	7	5,158	23
—	—	659	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3	\$ 938	\$ 48,189	\$ 20,777	\$ 1,978	\$ 12,934	\$ 5,323
\$ —	\$ 41	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	19,900	7	11,166	143
—	—	5,206	—	—	—	—
—	387	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	428	5,206	19,900	7	11,166	143
—	137	—	—	43	1,768	167
—	—	25,288	—	3,557	—	—
—	—	—	—	—	—	—
3	373	17,695	877	—	—	5,013
—	—	—	—	(1,629)	—	—
3	510	42,983	877	1,971	1,768	5,180
\$ 3	\$ 938	\$ 48,189	\$ 20,777	\$ 1,978	\$ 12,934	\$ 5,323

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 7,525	\$ 1	\$ 18
Deposits in Surplus Money Investment Fund	—	385	1,180
Receivables	—	—	—
Due From Other Funds	2,066	1	530
Due From Other Governments	—	—	—
Prepaid Expenses	21	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 9,612	\$ 387	\$ 1,728
LIABILITIES			
Accounts Payable	\$ 7,526	\$ —	\$ —
Due to Other Funds	—	1	136
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	7,526	1	136
FUND BALANCE			
Reserved for Encumbrances	—	—	49
Reserved for Unencumbered Balances of Continuing Appropriations	10,877	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	386	1,543
Unreserved-Undesignated	(8,791)	—	—
Total Fund Balance (Deficit)	2,086	386	1,592
Total Liabilities and Fund Balance	\$ 9,612	\$ 387	\$ 1,728

Solid Waste Disposal Site Cleanup Trust Fund (0386)	Speech-Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Certified Unified Program Agency Account (3084)	State Coastal Conservancy Fund Coastal Access Account (0593)
\$ 1	\$ 107	\$ 6,276	\$ 2,039	\$ 39	\$ —	\$ 2,018
18,789	1,095	—	7,383	5,279	2,263	—
—	—	—	—	4	164	—
674	226	379	3,505	20	21	190
—	—	—	—	—	—	—
—	—	15	12	34	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 19,464	\$ 1,428	\$ 6,670	\$ 12,939	\$ 5,376	\$ 2,448	\$ 2,208
\$ 610	\$ 1	\$ 581	\$ 28	\$ 440	\$ —	\$ 62
28	384	24	5,289	161	318	—
69	—	9	—	—	—	—
—	86	—	1,287	—	139	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
707	471	614	6,604	601	457	62
13,404	46	3,273	266	409	102	484
—	18	—	1,052	—	—	586
—	—	—	—	—	—	—
5,353	893	2,783	5,017	4,366	1,889	1,076
—	—	—	—	—	—	—
18,757	957	6,056	6,335	4,775	1,991	2,146
\$ 19,464	\$ 1,428	\$ 6,670	\$ 12,939	\$ 5,376	\$ 2,448	\$ 2,208

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	State Corporations Fund (0067)	State Court Facilities Construction Fund	
		Immediate and Critical Needs Account (3138)	State Court Facilities Construction Fund (3037)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,844	\$ 59,396	\$ 1
Deposits in Surplus Money Investment Fund	32,708	—	327,454
Receivables	16,335	34,213	24,507
Due From Other Funds	3,509	—	17,126
Due From Other Governments	—	—	—
Prepaid Expenses	556	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 56,952	\$ 93,609	\$ 369,088
LIABILITIES			
Accounts Payable	\$ 481	\$ —	\$ 3,498
Due to Other Funds	77	—	5,658
Due to Other Governments	—	—	—
Advance Collections	6,043	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	9	—	109
Total Liabilities	6,610	—	9,265
FUND BALANCE			
Reserved for Encumbrances	1,639	—	20,634
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	49,660
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	48,703	93,609	289,529
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	50,342	93,609	359,823
Total Liabilities and Fund Balance	\$ 56,952	\$ 93,609	\$ 369,088

State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Department of Health Services Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)
	Dentally Underserved Account (3039)	State Dentistry Fund (0741)				
\$ 282	\$ 1	\$ 742	\$ 160	\$ 1,000	\$ 3,161	\$ 157
2,007	2,220	7,302	45,295	—	—	2,132
—	—	—	4,387	—	—	—
470	8	4,018	6,009	—	—	527
—	—	—	—	—	—	—
7	—	27	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,766	\$ 2,229	\$ 12,089	\$ 55,851	\$ 1,000	\$ 3,161	\$ 2,816
\$ 11	\$ —	\$ 9	\$ 16,366	\$ —	\$ —	\$ 1
384	—	3,657	4,218	—	617	311
—	—	—	—	—	—	—
174	—	756	—	—	957	91
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	166	—
569	—	4,422	20,584	—	1,740	403
92	—	346	—	—	75	3
—	2,191	697	—	—	—	—
—	—	—	—	—	—	—
2,105	38	6,624	35,267	1,000	1,346	2,410
—	—	—	—	—	—	—
2,197	2,229	7,667	35,267	1,000	1,421	2,413
\$ 2,766	\$ 2,229	\$ 12,089	\$ 55,851	\$ 1,000	\$ 3,161	\$ 2,816

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	State HICAP Fund (0289)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,261	\$ 133	\$ 3,849
Deposits in Surplus Money Investment Fund	318	714	36,141
Receivables	513	—	4,872
Due From Other Funds	3	241	16,451
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,095	\$ 1,088	\$ 61,313
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due to Other Funds	15	156	8,717
Due to Other Governments	—	—	—
Advance Collections	—	121	15,390
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	15	277	24,107
FUND BALANCE			
Reserved for Encumbrances	107	6	10,635
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	2,973	805	26,571
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	3,080	811	37,206
Total Liabilities and Fund Balance	\$ 3,095	\$ 1,088	\$ 61,313

State School Building Lease-Purchase Fund (0344)	State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)
\$ 3,382	\$ 4,109	\$ 212	\$ 39	\$ 435	\$ 13	\$ 1,396
—	—	13,843	695	1,283	506	—
—	—	—	—	—	—	—
—	387,841	895	3	88	2	23
109	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,491	\$ 391,950	\$ 14,950	\$ 737	\$ 1,806	\$ 521	\$ 1,419
\$ —	\$ 38,657	\$ —	\$ —	\$ 2	\$ —	\$ 396
—	61,072	1,995	76	3	242	—
—	285,286	—	—	—	—	—
—	—	—	—	174	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	385,015	1,995	76	179	242	396
—	—	1,111	44	145	4	551
3,491	—	—	—	—	—	142
—	—	—	—	—	—	—
—	6,935	11,844	617	1,482	275	330
—	—	—	—	—	—	—
3,491	6,935	12,955	661	1,627	279	1,023
\$ 3,491	\$ 391,950	\$ 14,950	\$ 737	\$ 1,806	\$ 521	\$ 1,419

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Teacher Credentials Fund		
	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 397	\$ 1	\$ 338
Deposits in Surplus Money Investment Fund	4,971	5,697	81
Receivables	5	504	—
Due From Other Funds	2,686	14	1,002
Due From Other Governments	—	—	—
Prepaid Expenses	158	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,217	\$ 6,216	\$ 1,421
LIABILITIES			
Accounts Payable	\$ 836	\$ —	\$ —
Due to Other Funds	189	730	1,081
Due to Other Governments	23	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,048	730	1,081
FUND BALANCE			
Reserved for Encumbrances	920	309	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	6,249	5,177	340
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	7,169	5,486	340
Total Liabilities and Fund Balance	\$ 8,217	\$ 6,216	\$ 1,421

Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)	Transportation Deferred Investment Fund (3093)
\$ 31	\$ 1,329	\$ 2,282	\$ 77,982	\$ —	\$ 4,719	\$ 45,613
447	—	—	—	442	—	—
—	2	—	—	—	—	—
2	—	—	93,245	2	37,677	26,500
—	—	—	—	—	—	164
—	—	—	—	—	—	—
—	—	—	300,000	—	—	100,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 480	\$ 1,331	\$ 2,282	\$ 471,227	\$ 444	\$ 42,396	\$ 172,277
\$ —	\$ 9	\$ —	\$ 32,723	\$ —	\$ —	\$ —
9	22	—	55,524	22	42,395	14,549
—	—	—	24,938	—	—	1,917
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9	31	—	113,185	22	42,395	16,466
—	—	—	464,758	—	—	127,789
—	—	—	51	407	—	28,026
—	—	—	—	—	—	—
471	1,300	2,282	—	15	1	—
—	—	—	(106,767)	—	—	(4)
471	1,300	2,282	358,042	422	1	155,811
\$ 480	\$ 1,331	\$ 2,282	\$ 471,227	\$ 444	\$ 42,396	\$ 172,277

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 124,500	\$ 38	\$ 62
Deposits in Surplus Money Investment Fund	—	1,678	—
Receivables	—	—	—
Due From Other Funds	343,206	7	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	100,000	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 567,706	\$ 1,723	\$ 62
LIABILITIES			
Accounts Payable	\$ 38,276	\$ —	\$ —
Due to Other Funds	248,310	545	—
Due to Other Governments	6,771	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	20	—
Total Liabilities	293,357	565	—
FUND BALANCE			
Reserved for Encumbrances	332,826	39	—
Reserved for Unencumbered Balances of Continuing Appropriations	617,337	—	71
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	—	1,119	—
Unreserved-Undesignated	(675,814)	—	(9)
Total Fund Balance (Deficit)	274,349	1,158	62
Total Liabilities and Fund Balance	\$ 567,706	\$ 1,723	\$ 62

Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)
\$ 535	\$ 1	\$ 1	\$ 1	\$ 645	\$ —	\$ 1
—	3,023	70,637	69,406	17,690	10,000	3,050
—	—	60,989	94,747	57,077	—	—
238	12	12,619	123,722	58,498	17	12
—	—	—	—	—	—	—
—	—	—	—	2,590	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 773	\$ 3,036	\$ 144,246	\$ 287,876	\$ 136,500	\$ 10,017	\$ 3,063
\$ 175	\$ 2	\$ 5,001	\$ 58,590	\$ 5,231	\$ —	\$ 77
9	103	21	17,350	5,333	—	32
—	—	—	—	428	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	6,758	158	—	—	—
184	105	11,780	76,098	10,992	—	109
41	10	96,855	37,901	34,079	—	94
—	—	—	—	—	—	—
—	—	—	—	—	—	—
548	2,921	35,611	173,877	91,429	10,017	2,860
—	—	—	—	—	—	—
589	2,931	132,466	211,778	125,508	10,017	2,954
\$ 773	\$ 3,036	\$ 144,246	\$ 287,876	\$ 136,500	\$ 10,017	\$ 3,063

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 818	\$ 99	\$ 196
Deposits in Surplus Money Investment Fund	142,214	—	—
Receivables	—	—	—
Due From Other Funds	27,342	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 170,374	\$ 99	\$ 196
LIABILITIES			
Accounts Payable	\$ 52,672	\$ —	\$ —
Due to Other Funds	98	—	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	52,770	—	—
FUND BALANCE			
Reserved for Encumbrances	24,934	—	12
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	988
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	92,670	99	—
Unreserved-Undesignated	—	—	(804)
Total Fund Balance (Deficit)	117,604	99	196
Total Liabilities and Fund Balance	\$ 170,374	\$ 99	\$ 196

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
\$ —	\$ 3,708	\$ 1	\$ 229	\$ 1	\$ 177	\$ —
66	33,115	1,189	1,373	15,756	11,399	618
—	—	—	—	—	—	5
200	22,015	45	9	4,584	42	7
—	—	—	—	—	—	—
—	397	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 266	\$ 59,235	\$ 1,235	\$ 1,611	\$ 20,341	\$ 11,618	\$ 630
\$ 1	\$ 43	\$ —	\$ 6	\$ 369	\$ —	\$ —
8	6,114	71	25	204	—	4
—	—	292	—	—	—	—
—	963	—	135	—	—	25
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9	7,120	363	166	573	—	29
—	13,230	—	36	5,100	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
257	38,885	872	1,409	14,668	11,618	601
—	—	—	—	—	—	—
257	52,115	872	1,445	19,768	11,618	601
\$ 266	\$ 59,235	\$ 1,235	\$ 1,611	\$ 20,341	\$ 11,618	\$ 630

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Vocational Nursing and Psychiatric Technicians Fund		
	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 156	\$ 753	\$ 1,056
Deposits in Surplus Money Investment Fund	1,127	5,046	23,890
Receivables	—	—	3,220
Due From Other Funds	529	1,716	6,520
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,812	\$ 7,515	\$ 34,686
LIABILITIES			
Accounts Payable	\$ 1	\$ 6	\$ —
Due to Other Funds	792	2,655	8,670
Due to Other Governments	—	—	—
Advance Collections	120	526	7,966
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	913	3,187	16,636
FUND BALANCE			
Reserved for Encumbrances	17	56	9,893
Reserved for Unencumbered Balances of Continuing Appropriations	19	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	863	4,272	8,157
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	899	4,328	18,050
Total Liabilities and Fund Balance	\$ 1,812	\$ 7,515	\$ 34,686

Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)
			Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)		
\$ —	\$ 74	\$ 45	\$ —	\$ 2	\$ 176	\$ 32
674	6,882	—	1,472	8,900	—	567
19	62	—	—	—	—	—
3	1,134	—	6	523	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
696	8,152	45	1,478	9,425	176	601
\$ 2	\$ 6	\$ —	\$ —	\$ 740	\$ —	\$ —
17	837	8	—	32	2	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19	843	8	—	772	2	3
—	508	—	—	1,376	—	135
—	—	—	—	4,059	—	—
—	—	—	—	—	—	—
677	6,801	37	1,478	3,218	174	463
—	—	—	—	—	—	—
677	7,309	37	1,478	8,653	174	598
696	8,152	45	1,478	9,425	176	601

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Compensation Return-to-Work Fund (3031)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3	\$ —	\$ 487
Deposits in Surplus Money Investment Fund	44,430	553	—
Receivables	371	2	—
Due From Other Funds	19,788	2	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 64,592	\$ 557	\$ 487
LIABILITIES			
Accounts Payable	\$ 3,287	\$ —	\$ 4
Due to Other Funds	2,199	7	—
Due to Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,486	7	4
FUND BALANCE			
Reserved for Encumbrances	10,065	4	—
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Other Reserves	—	—	—
Contingency Reserve for Economic Uncertainties	49,041	546	483
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit)	59,106	550	483
Total Liabilities and Fund Balance	\$ 64,592	\$ 557	\$ 487

Workers' Occupational Safety and Health Education Fund (3030)	Youth Pilot Program Fund (0287)	Youthful Offender Block Grant Fund (3115)	Total
\$ —	\$ 1	\$ 651	\$ 1,092,541
1,076	—	—	7,957,551
—	—	—	776,930
5	—	—	3,348,033
—	—	—	22,636
—	—	—	31,616
—	—	—	503,235
—	—	—	—
—	—	—	65
\$ 1,081	\$ 1	\$ 651	\$ 13,732,607
\$ —	\$ —	\$ —	\$ 830,593
247	—	—	1,882,232
—	301	—	1,714,255
—	—	—	162,804
—	—	—	211
—	—	—	—
—	—	—	47,943
247	301	—	4,638,038
169	—	—	2,651,126
—	5	654	2,187,730
—	—	—	—
665	—	—	5,111,288
—	(305)	(3)	(855,575)
834	(300)	651	9,094,569
\$ 1,081	\$ 1	\$ 651	\$ 13,732,607

(Concluded)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)	Acupuncture Fund (0108)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 475	\$ 25,938	\$ 4,036
ADDITIONS			
Revenues	1	12,612	2,491
Transfers From Other Funds	500	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	501	12,612	2,491
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	8,632	1,783
Local Assistance	526	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	528	8,632	1,783
Transfers to Other Funds	—	14,000	—
Adjustments to Prior Year Appropriation Expenditures	(44)	(215)	(19)
Total Deductions	484	22,417	1,764
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 492	\$ 16,133	\$ 4,763

AIDS Drug Assistance Program Rebate Fund (3080)	AIDS Vaccine Research and Development Grant Fund (0135)	Air Pollution Control Fund (0115)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
\$ 99,109	\$ 36	\$ 147,184	\$ —	\$ 14,130	\$ 802	\$ 4
159,958	—	100,641	38,338	49,168	1,050	97,275
—	—	51,481	—	—	—	—
(144)	—	(1,860)	—	29	—	—
—	—	—	—	—	—	—
159,814	—	150,262	38,338	49,197	1,050	97,275
1,165	2	174,471	22,876	46,164	899	180
166,576	—	—	—	3,231	—	—
—	—	1,152	—	—	—	—
167,741	2	175,623	22,876	49,395	899	180
—	—	—	—	—	—	—
(1)	—	(2,490)	—	(1,205)	2	—
167,740	2	173,133	22,876	48,190	901	180
\$ 91,183	\$ 34	\$ 124,313	\$ 15,462	\$ 15,137	\$ 951	\$ 97,099

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Analytical Laboratory Account (3101)	Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,743	\$ 7,405	\$ 2,507
ADDITIONS			
Revenues	1,272	1,463	4,285
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(679)	—	—
Other Additions	—	—	—
Total Additions	593	1,463	4,285
DEDUCTIONS			
Appropriation Expenditures			
State Operations	512	1,644	5,893
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	512	1,644	5,893
Transfers to Other Funds	—	2,000	—
Adjustments to Prior Year Appropriation Expenditures	24	(6)	(11)
Total Deductions	536	3,638	5,882
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,800	\$ 5,230	\$ 910

Apprenticeship Training Contribution Fund (3022)	Asbestos Consultant Certification Account (0368)	Asbestos Training Approval Account (0369)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Behavioral Science Examiners Fund (0773)	Birth Defects Monitoring Program Fund (3114)
\$ 17,729	\$ 804	\$ 252	\$ 1,435	\$ 1,009	\$ 7,252	\$ 825
10,226	468	226	85	1,868	5,957	3,047
—	—	—	—	—	—	—
18	—	—	5	—	—	(261)
—	—	—	—	—	—	—
10,244	468	226	90	1,868	5,957	2,786
6,695	366	130	81	1,905	5,670	2,020
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,695	366	130	81	1,905	5,670	2,020
—	—	—	—	—	3,000	—
(60)	—	—	1,287	14	(111)	—
6,635	366	130	1,368	1,919	8,559	2,020
\$ 21,338	\$ 906	\$ 348	\$ 157	\$ 958	\$ 4,650	\$ 1,591

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 891	\$ 1,094	\$ 21,779
ADDITIONS			
Revenues	2,447	896	19,470
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	2	—	—
Other Additions	—	—	—
Total Additions	2,449	896	19,470
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,014	982	20,789
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,014	982	20,789
Transfers to Other Funds	—	—	2,000
Adjustments to Prior Year Appropriation Expenditures	(89)	(15)	(205)
Total Deductions	1,925	967	22,584
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,415	\$ 1,023	\$ 18,665

Breast Cancer Fund			Budget Stabilization Account Deficit	Building Standards Administration Special Revolving Fund (3144)	Bureau of Home Furnishings and Thermal Insulation Fund (0752)	Business Reinvestment Fund (0274)
Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)	Recovery Bond Retirement Sinking Fund Subaccount (3090)			
\$ 12,767	\$ 3,991	\$ 659	\$ 1,884	\$ —	\$ 4,130	\$ 1
523	21,139	575	317	176	3,944	—
13,458	4,700	13,458	—	—	—	—
—	(18)	—	—	—	—	—
—	—	—	—	—	—	—
13,981	25,821	14,033	317	176	3,944	—
8,655	552	14,291	2,201	—	4,071	—
10,941	—	—	—	—	—	—
—	—	—	—	—	—	—
19,596	552	14,291	2,201	—	4,071	—
—	25,149	—	—	—	—	1
(6,568)	—	2	—	—	(114)	—
13,028	25,701	14,293	2,201	—	3,957	1
\$ 13,720	\$ 4,111	\$ 399	\$ —	\$ 176	\$ 4,117	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	California Advanced Services Fund (3141)	California Architects Board Fund (0706)	California Beach and Coastal Enhancement Account (0371)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ —	\$ 3,165	\$ 1,884
ADDITIONS			
Revenues	79,369	2,094	1,779
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	79,369	2,094	1,779
DEDUCTIONS			
Appropriation Expenditures			
State Operations	35	2,932	522
Local Assistance	—	—	788
Capital Outlay	—	—	432
Total Appropriation Expenditures	35	2,932	1,742
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(98)	(70)
Total Deductions	35	2,834	1,672
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 79,334	\$ 2,425	\$ 1,991

California Beverage Container Recycling Fund						California Board of Architectural Examiners-Landscape Architects Fund (0757)
Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund (3131)	
\$ 7,863	\$ 367,357	\$ 267	\$ 3,011	\$ 511	\$ —	\$ 1,744
2,132	1,093,487	13,428	257	14,840	20	801
—	1,800	55,566	—	32,774	500	—
38	100,772	(5,168)	4	(3,535)	—	—
—	—	—	—	—	—	—
2,170	1,196,059	63,826	261	44,079	520	801
392	1,207,550	63,966	2	44,402	164	817
—	—	—	—	—	—	—
—	—	—	—	—	—	—
392	1,207,550	63,966	2	44,402	164	817
—	124,140	—	—	—	—	—
—	(3,711)	—	—	—	—	(27)
392	1,327,979	63,966	2	44,402	164	790
\$ 9,641	\$ 235,437	\$ 127	\$ 3,270	\$ 188	\$ 356	\$ 1,755

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	California Children and Families Trust Fund (Continued on next page)		
	Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 26,186	\$ 6	\$ 61,419
ADDITIONS			
Revenues	551	556,197	1,341
Transfers From Other Funds	6,000	—	15,759
Prior Year Revenue Adjustments	(747)	2,028	—
Other Additions	—	—	—
Total Additions	5,804	558,225	17,100
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6,927	11,723	2
Local Assistance	—	—	22,336
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,927	11,723	22,338
Transfers to Other Funds	—	546,503	—
Adjustments to Prior Year Appropriation Expenditures	(2)	—	—
Total Deductions	6,925	558,226	22,338
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 25,065	\$ 5	\$ 56,181

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

Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)
\$ —	\$ 131,974	\$ 78,673	\$ 75,277	\$ 27,261	\$ 1	\$ 8,765
415	2,749	1,844	1,670	360	43	1,760
420,242	26,265	31,518	15,759	10,506	—	—
—	—	—	—	—	—	(11)
—	—	—	—	—	—	—
420,657	29,014	33,362	17,429	10,866	43	1,749
—	2	2	2	2	2	2,060
420,657	54,997	15,213	17,018	15,148	41	—
—	—	—	—	—	—	—
420,657	54,999	15,215	17,020	15,150	43	2,060
—	—	—	—	—	—	2,000
—	—	—	—	—	—	(55)
420,657	54,999	15,215	17,020	15,150	43	4,005
\$ —	\$ 105,989	\$ 96,820	\$ 75,686	\$ 22,977	\$ 1	\$ 6,509

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	California Debt Limit Allocation Committee Fund (0169)	California Environmental License Plate Fund	
		California Environmental License Plate Fund (0140)	Yosemite Foundation Account (0071)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 6,094	\$ 11,592	\$ 19
ADDITIONS			
Revenues	754	37,730	920
Transfers From Other Funds	—	126	—
Prior Year Revenue Adjustments	59	42	—
Other Additions	—	—	—
Total Additions	813	37,898	920
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,071	36,271	2
Local Assistance	—	4,597	677
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,071	40,868	679
Transfers to Other Funds	2,000	3,890	—
Adjustments to Prior Year Appropriation Expenditures	(1)	(1,196)	—
Total Deductions	3,070	43,562	679
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 3,837	\$ 5,928	\$ 260

California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)
\$ 1,500	\$ 348	\$ 22,298	\$ 70	\$ 82,497	\$ 125,790	\$ 38
2,620	3,575	26,035	2	32,259	60,201	1
—	—	—	—	—	—	—
294	—	500	—	(1,617)	(3,184)	—
—	—	—	—	—	—	—
2,914	3,575	26,535	2	30,642	57,017	1
1,816	1,161	16,635	2	44,648	139,031	2
—	—	2,332	—	—	—	—
—	—	—	—	—	—	—
1,816	1,161	18,967	2	44,648	139,031	2
—	—	12,000	—	—	59,000	—
(7)	72	(321)	—	(6,489)	(150)	—
1,809	1,233	30,646	2	38,159	197,881	2
\$ 2,605	\$ 2,690	\$ 18,187	\$ 70	\$ 74,980	\$ (15,074)	\$ 37

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Used Oil Recycling Fund (0100)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 34,917	\$ 99,343	\$ 28,949
ADDITIONS			
Revenues	18,938	49,362	15,784
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1,655)	(623)	(327)
Other Additions	—	163	—
Total Additions	17,283	48,902	15,457
DEDUCTIONS			
Appropriation Expenditures			
State Operations	32,426	18,993	9,411
Local Assistance	—	16,739	9,083
Capital Outlay	—	—	—
Total Appropriation Expenditures	32,426	35,732	18,494
Transfers to Other Funds	—	30,226	266
Adjustments to Prior Year Appropriation Expenditures	2,543	(9,432)	(38)
Total Deductions	34,969	56,526	18,722
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 17,231	\$ 91,719	\$ 25,684

California Water Fund (0144)	Cal-OSHA Targeted Inspection and Consultation Fund (0096)	Cancer Research Fund (0589)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery Fund (0717)
\$ 1,139	\$ 4,849	\$ 2,473	\$ 1,437	\$ 726	\$ 352	\$ 4,013
10	15,193	—	2,061	1,521	1,407	632
—	—	—	86	—	—	—
—	(264)	—	(2)	13	8	—
—	—	—	—	—	—	—
10	14,929	—	2,145	1,534	1,415	632
2	9,501	(1,270)	2,150	131	2	1,777
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	9,501	(1,270)	2,150	131	2	1,777
1,100	—	2,119	—	—	—	—
—	(444)	—	61	(2)	90	(12)
1,102	9,057	849	2,211	129	92	1,765
\$ 47	\$ 10,721	\$ 1,624	\$ 1,371	\$ 2,131	\$ 1,675	\$ 2,880

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Certification Fund (0271)	Certified Access Specialist Fund (3091)	Charity Bingo Mitigation Fund (3132)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 3,562	\$ —	\$ —
ADDITIONS			
Revenues	1,575	164	—
Transfers From Other Funds	—	—	5,000
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,575	164	5,000
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,108	—	—
Local Assistance	—	—	1,533
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,108	—	1,533
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(60)	—	—
Total Deductions	1,048	—	1,533
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 4,089	\$ 164	\$ 3,467

Cigarette and Tobacco Products Surtax Fund (Continued on next page)						
Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)
\$ 4,404	\$ 46,245	\$ 3,843	\$ 4,638	\$ (2)	\$ 24,706	\$ 3,838
4,752	19,495	1,760	1,894	315,344	1,607	774
—	—	—	—	—	74,729	107,675
77	(15,412)	6,393	(30)	(794)	73	—
—	—	—	—	—	—	—
4,829	4,083	8,153	1,864	314,550	76,409	108,449
2,830	9,437	2	1,134	6,908	8,919	2
2,648	13,716	1,547	—	—	67,143	40,651
—	—	—	—	—	—	—
5,478	23,153	1,549	1,134	6,908	76,062	40,653
—	—	—	—	307,643	—	59,628
(71)	(2,221)	—	(15)	—	(370)	—
5,407	20,932	1,549	1,119	314,551	75,692	100,281
\$ 3,826	\$ 29,396	\$ 10,447	\$ 5,383	\$ (3)	\$ 25,423	\$ 12,006

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

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

	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 326	\$ 3,406	\$ 3,194
ADDITIONS			
Revenues	105	63	754
Transfers From Other Funds	30,764	15,382	18,682
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	30,869	15,445	19,436
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	15,498	20,246
Local Assistance	2,739	—	—
Capital Outlay	—	391	—
Total Appropriation Expenditures	2,741	15,889	20,246
Transfers to Other Funds	26,424	370	—
Adjustments to Prior Year Appropriation Expenditures	—	(246)	(133)
Total Deductions	29,165	16,013	20,113
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 2,030	\$ 2,838	\$ 2,517

Unallocated Account (0236)	Clandestine Drug Lab Cleanup Account (0174)	Clinical Laboratory Improvement Fund (0098)	Coachella Valley Mountains Conservancy Fund (0296)	Coastal Act Services Fund (3123)	Community Revitalization Fee Fund (3038)	Construction Management Education Account (0093)
\$ 3,371	\$ 11	\$ 2,344	\$ 16	\$ —	\$ 43	\$ 412
406	4	6,117	6	1,426	1	84
76,911	—	—	—	—	—	—
—	1	(32)	—	—	—	—
—	—	—	—	—	—	—
77,317	5	6,085	6	1,426	1	84
3,054	2	5,853	2	285	43	2
63,059	—	—	—	—	—	—
—	—	—	—	—	—	—
66,113	2	5,853	2	285	43	2
8,998	—	—	—	500	—	—
(21)	—	(57)	—	—	—	—
75,090	2	5,796	2	785	43	2
\$ 5,598	\$ 14	\$ 2,633	\$ 20	\$ 641	\$ 1	\$ 494

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Consumer Affairs Fund		Contingent Fund of the Medical Board of California
	Certification Account (0166)	Consumer Affairs Fund (0702)	(0758)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 789	\$ 5,342	\$ 25,421
ADDITIONS			
Revenues	1,081	111	51,313
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(8)	—
Other Additions	—	—	—
Total Additions	1,081	103	51,313
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,033	2,248	46,431
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,033	2,248	46,431
Transfers to Other Funds	—	—	6,000
Adjustments to Prior Year Appropriation Expenditures	1	(70)	(632)
Total Deductions	1,034	2,178	51,799
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 836	\$ 3,267	\$ 24,935

Continuing Care Provider Fee Fund (0163)	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)
\$ 2,519	\$ 38,048	\$ 9,943	\$ 3,092	\$ 129	\$ 1,815	\$ 3,214
1,241	51,836	13,055	54,885	184	865	5,192
—	—	9,800	—	—	—	—
—	1	25	15	(2)	—	—
—	—	—	—	—	—	—
1,241	51,837	22,880	54,900	182	865	5,192
1,025	55,528	1,705	49,094	95	855	5,741
—	—	18,687	—	—	—	—
—	—	—	—	—	—	—
1,025	55,528	20,392	49,094	95	855	5,741
—	10,000	—	—	—	300	—
—	(775)	1,234	(147)	—	(1)	(3)
1,025	64,753	21,626	48,947	95	1,154	5,738
\$ 2,735	\$ 25,132	\$ 11,197	\$ 9,045	\$ 216	\$ 1,526	\$ 2,668

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Dam Safety Fund (3057)	Deaf and Disabled Tele- communications Program Administrative Committee Fund (0483)	Delinquent Tax Collection Fund (0167)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ (281)	\$ 80,420	\$ —
ADDITIONS			
Revenues	10,646	48,650	—
Transfers From Other Funds	—	—	109
Prior Year Revenue Adjustments	490	(2,522)	—
Other Additions	—	—	—
Total Additions	11,136	46,128	109
DEDUCTIONS			
Appropriation Expenditures			
State Operations	9,960	42,694	70
Local Assistance	—	552	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	9,960	43,246	70
Transfers to Other Funds	—	30,000	—
Adjustments to Prior Year Appropriation Expenditures	(22)	(464)	—
Total Deductions	9,938	72,782	70
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 917	\$ 53,766	\$ 39

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

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

Delta Flood Protection Fund * (0176)	Department of Food and Agriculture Fund			Department of Justice Child Abuse Fund (0566)	Department of Justice DNA Testing Fund (0255)	Department of Pesticide Regulation Fund (0106) (Continued on next page)
	Agricultural Biomass Utilization Account ** (3021)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)			
\$ —	\$ —	\$ 56	\$ 30,176	\$ 1,135	\$ 293	\$ 18,449
—	—	32	66,939	502	7	66,813
—	—	—	32,966	—	3	—
—	—	6	(468)	—	—	(1)
—	—	—	29	—	—	—
—	—	38	99,466	502	10	66,812
—	—	41	68,763	360	2	51,815
—	—	—	27,858	—	—	18,964
—	—	—	—	—	—	—
—	—	41	96,621	360	2	70,779
—	—	—	—	—	—	—
—	—	—	(1,563)	—	—	(756)
—	—	41	95,058	360	2	70,023
\$ —	\$ —	\$ 53	\$ 34,584	\$ 1,277	\$ 301	\$ 15,238

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	(Continued from previous page)	Developmental Disabilities Program Development Fund (0172)	Diesel Emission Reduction Fund (0314)
	Food Safety Account (0224)		
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 26	\$ 1,920	\$ 1,273
ADDITIONS			
Revenues	1	3,332	348
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1,545)	—
Other Additions	—	—	—
Total Additions	1	1,787	348
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	278	2
Local Assistance	—	1,147	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2	1,425	2
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(16)	—
Total Deductions	2	1,409	2
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 25	\$ 2,298	\$ 1,619

Disaster Relief Fund (0372)	Dispensing Opticians Fund (0175)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Drinking Water Treatment and Research Fund (0622)	Driver Training Penalty Assessment Fund (0178)
\$ 10	\$ 331	\$ 33,590	\$ 1,136	\$ 3,130	\$ 10,242	\$ 718
—	174	29,111	956	1,655	—	42,568
—	—	3	—	—	—	—
—	—	131	121	(2)	—	82
—	—	—	—	—	—	—
—	174	29,245	1,077	1,653	—	42,650
2	158	24,239	793	1,212	128	1,585
—	—	—	235	—	4,327	—
—	—	—	—	—	—	—
2	158	24,239	1,028	1,212	4,455	1,585
—	—	—	—	1,600	—	40,977
—	2	3,693	1	(39)	334	4
2	160	27,932	1,029	2,773	4,789	42,566
\$ 8	\$ 345	\$ 34,903	\$ 1,184	\$ 2,010	\$ 5,453	\$ 802

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Driving-Under- the-Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,607	\$ 7,763	\$ (639)
ADDITIONS			
Revenues	1,451	4,386	—
Transfers From Other Funds	—	—	1,000
Prior Year Revenue Adjustments	216	(19)	—
Other Additions	—	—	—
Total Additions	1,667	4,367	1,000
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,436	4,326	1,502
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,436	4,326	1,502
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2)	(560)	(500)
Total Deductions	1,434	3,766	1,002
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,840	\$ 8,364	\$ (641)

Educational Tele- communication Fund (0349)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)	Employment Development Department Benefit Audit Fund (0184)
\$ 16,713	\$ 4,223	\$ 1,772	\$ 664	\$ 467	\$ 148	\$ 121
—	2,642	2,249	10	1,349	277	20,116
—	—	—	561	—	—	—
—	(2)	—	—	(25)	—	—
—	—	—	—	—	—	—
—	2,640	2,249	571	1,324	277	20,116
2	2,063	1,959	8	1,416	327	14,666
13,305	—	—	364	—	—	—
—	—	—	—	—	—	—
13,307	2,063	1,959	372	1,416	327	14,666
—	—	—	—	—	—	5,571
—	(45)	(21)	(8)	(45)	(28)	—
13,307	2,018	1,938	364	1,371	299	20,237
\$ 3,406	\$ 4,845	\$ 2,083	\$ 871	\$ 420	\$ 126	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Employment Development Department Contingent Fund (0185)	Energy and Resources Fund (0188)	Energy Facility License and Compliance Fund (3062)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 42,797	\$ 56	\$ 9,283
ADDITIONS			
Revenues	83,602	—	3,814
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(28,186)	—	—
Other Additions	—	—	—
Total Additions	55,416	—	3,814
DEDUCTIONS			
Appropriation Expenditures			
State Operations	70,436	—	885
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	70,436	—	885
Transfers to Other Funds	26	—	—
Adjustments to Prior Year Appropriation Expenditures	(492)	—	(62)
Total Deductions	69,970	—	823
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 28,243	\$ 56	\$ 12,274

Energy Resources Surcharge Fund (0186)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)	Environmental Laboratory Improvement Fund (0179)	Environmental Protection Trust Fund (0225)	Environmental Quality Assessment Fund (3035)	Environmental Water Fund (0244)
\$ 18,006	\$ 24,988	\$ 1,726	\$ 632	\$ 7,634	\$ 140	\$ 2,464
57,049	459	117	2,732	73	307	21
—	10,000	—	—	—	—	—
(443)	—	13	2	—	—	—
—	—	—	—	—	—	—
56,606	10,459	130	2,734	73	307	21
—	51	18	2,571	4,906	260	—
—	6,456	—	—	—	—	—
—	—	—	—	—	—	—
—	6,507	18	2,571	4,906	260	—
60,437	4,400	—	—	—	—	2,400
—	(1,828)	—	(31)	—	(2)	—
60,437	9,079	18	2,540	4,906	258	2,400
\$ 14,175	\$ 26,368	\$ 1,838	\$ 826	\$ 2,801	\$ 189	\$ 85

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Equality in Prevention and Services for Domestic Abuse Fund (3112)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund Fair and Exposition Fund (0191)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 414	\$ 5,742	\$ 1,040
ADDITIONS			
Revenues	76	6,271	16,930
Transfers From Other Funds	400	—	—
Prior Year Revenue Adjustments	3	531	—
Other Additions	—	—	—
Total Additions	479	6,802	16,930
DEDUCTIONS			
Appropriation Expenditures			
State Operations	27	5,276	12,245
Local Assistance	247	—	3,513
Capital Outlay	—	—	—
Total Appropriation Expenditures	274	5,276	15,758
Transfers to Other Funds	—	—	246
Adjustments to Prior Year Appropriation Expenditures	—	340	(137)
Total Deductions	274	5,616	15,867
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 619	\$ 6,928	\$ 2,103

Satellite Wagering Account (0192)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Film Promotion and Marketing Fund (3095)	Financial Institutions Fund (0298)	Firearms Safety and Enforcement Special Fund (1008)	Fiscal Recovery Fund (3059)
\$ 4,648	\$ 10,984	\$ 2,592	\$ 3	\$ 8,438	\$ 1,886	\$ 1,003,331
12,475	11,435	1,948	4	24,020	4,166	13,801
—	—	—	—	—	—	1,240,658
—	—	16	—	(1)	2	—
—	—	—	—	—	—	—
12,475	11,435	1,964	4	24,019	4,168	1,254,459
481	8,163	2,611	4	23,089	3,261	1,324,600
14,778	—	—	—	—	—	—
—	—	—	—	—	—	—
15,259	8,163	2,611	4	23,089	3,261	1,324,600
—	11,137	—	—	—	—	—
—	1,808	(1)	—	(88)	(155)	—
15,259	21,108	2,610	4	23,001	3,106	1,324,600
\$ 1,864	\$ 1,311	\$ 1,946	\$ 3	\$ 9,456	\$ 2,948	\$ 933,190

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Fish and Game Preservation Fund (Continued on next page)		
	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 2,888	\$ 73,013	\$ 4,008
ADDITIONS			
Revenues	62	96,458	2,450
Transfers From Other Funds	—	604	—
Prior Year Revenue Adjustments	23	1,302	102
Other Additions	—	—	—
Total Additions	85	98,364	2,552
DEDUCTIONS			
Appropriation Expenditures			
State Operations	57	76,309	2,661
Local Assistance	—	—	—
Capital Outlay	—	(562)	—
Total Appropriation Expenditures	57	75,747	2,661
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	135	(5,258)	37
Total Deductions	192	70,489	2,698
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 2,781	\$ 100,888	\$ 3,862

Fish and Game Preservation Fund (Continued from previous page)			Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Gambling Control Fund (0567)	Garment Industry Regulations Fund (3004)
Lifetime License Trust Account (0219)	Native Species Conservation and Enhancement Account (0213)	Food Safety Fund (0177)				
\$ 7,089	\$ 105	\$ 2,561	\$ 6,749	\$ 94	\$ 16,213	\$ 1,967
366	47	6,813	—	334	12,880	3,153
—	—	—	—	—	—	—
—	—	(22)	—	—	(148)	249
—	—	—	—	—	—	—
366	47	6,791	—	334	12,732	3,402
—	—	5,818	(355)	2	9,022	2,668
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	5,818	(355)	2	9,022	2,668
—	—	—	2,800	—	10,500	—
—	—	(545)	(213)	—	20	(23)
—	—	5,273	2,232	2	19,542	2,645
\$ 7,455	\$ 152	\$ 4,079	\$ 4,517	\$ 426	\$ 9,403	\$ 2,724

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Geology and Geophysics Fund (0205)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 97,465	\$ 9,209	\$ 976
ADDITIONS			
Revenues	354,890	105,202	1,068
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	95,073	(1,509)	—
Other Additions	—	—	—
Total Additions	449,963	103,693	1,068
DEDUCTIONS			
Appropriation Expenditures			
State Operations	492,357	108,002	1,280
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	492,357	108,002	1,280
Transfers to Other Funds	21,000	—	—
Adjustments to Prior Year Appropriation Expenditures	(16)	(1,012)	(72)
Total Deductions	513,341	106,990	1,208
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 34,087	\$ 5,912	\$ 836

Graphic Design License Plate Account (0078)	Guide Dogs for the Blind Fund (0024)	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle-Deserted Well Abatement Fund (0275)	Health Care Benefits Fund (3054)	Health Statistics Special Fund (0099)
\$ 5,658	\$ 224	\$ 54,095	\$ 7,053	\$ 262	\$ (802)	\$ 16,440
2,682	160	—	18,812	108	1,656	19,180
—	—	8,248	—	—	—	—
—	7	—	597	14	—	861
—	—	—	—	—	—	—
<u>2,682</u>	<u>167</u>	<u>8,248</u>	<u>19,409</u>	<u>122</u>	<u>1,656</u>	<u>20,041</u>
1,033	164	272	16,664	150	1,910	24,392
1,930	—	2,631	—	—	—	510
—	—	25,846	1,108	—	—	—
<u>2,963</u>	<u>164</u>	<u>28,749</u>	<u>17,772</u>	<u>150</u>	<u>1,910</u>	<u>24,902</u>
—	—	—	—	—	—	—
(8)	—	(13,101)	(1,152)	—	—	(473)
<u>2,955</u>	<u>164</u>	<u>15,648</u>	<u>16,620</u>	<u>150</u>	<u>1,910</u>	<u>24,429</u>
\$ 5,385	\$ 227	\$ 46,695	\$ 9,842	\$ 234	\$ (1,056)	\$ 12,052

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Hearing Aid Dispensers Fund (0208)	High Polluter Repair or Removal Account	
		Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,279	\$ —	\$ 56,266
ADDITIONS			
Revenues	719	29,263	42,385
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	719	29,263	42,385
DEDUCTIONS			
Appropriation Expenditures			
State Operations	715	2	61,424
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	715	2	61,424
Transfers to Other Funds	—	—	20,000
Adjustments to Prior Year Appropriation Expenditures	(7)	—	(8,764)
Total Deductions	708	2	72,660
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,290	\$ 29,261	\$ 25,991

Historic Property Maintenance Fund (0365)	Hospital Building Fund (0121)	Indian Gaming Special Distribution Fund (0367)	Industrial Development Fund (0215)	Industrial Relations Construction Industry Enforcement Fund (0216)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)
\$ 3,608	\$ 94,326	\$ 196,407	\$ 223	\$ 1,024	\$ 5,874	\$ 73,594
1,490	78,097	48,511	145	1,113	4,570	216,012
—	—	—	—	—	—	—
—	(4,113)	(159)	13	4	45	(1,853)
—	—	—	—	—	—	—
<u>1,490</u>	<u>73,984</u>	<u>48,352</u>	<u>158</u>	<u>1,117</u>	<u>4,615</u>	<u>214,159</u>
1,514	45,712	26,027	204	59	6,334	170,435
—	—	29,902	—	—	—	48,983
—	—	—	—	—	—	—
<u>1,514</u>	<u>45,712</u>	<u>55,929</u>	<u>204</u>	<u>59</u>	<u>6,334</u>	<u>219,418</u>
3,000	20,000	44,200	—	—	—	—
2	(208)	(227)	(5)	—	(433)	(7,181)
<u>4,516</u>	<u>65,504</u>	<u>99,902</u>	<u>199</u>	<u>59</u>	<u>5,901</u>	<u>212,237</u>
<u>\$ 582</u>	<u>\$ 102,806</u>	<u>\$ 144,857</u>	<u>\$ 182</u>	<u>\$ 2,082</u>	<u>\$ 4,588</u>	<u>\$ 75,516</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Integrated Waste Management Fund		
	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	Recycling Market Development Revolving Loan Subaccount (0281)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 16,990	\$ 39,441	\$ 17,489
ADDITIONS			
Revenues	108,698	46,753	1,438
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1,613)	(1,564)	—
Other Additions	—	1,040	2,783
Total Additions	107,085	46,229	4,221
DEDUCTIONS			
Appropriation Expenditures			
State Operations	92,752	49,871	1,033
Local Assistance	—	6,143	9,727
Capital Outlay	—	—	—
Total Appropriation Expenditures	92,752	56,014	10,760
Transfers to Other Funds	—	5,334	—
Adjustments to Prior Year Appropriation Expenditures	(78)	(979)	(1)
Total Deductions	92,674	60,369	10,759
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 31,401	\$ 25,301	\$ 10,951

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

Jobs-Housing Balance Improvement Account * (3006)	Judicial Administration Efficiency and Modernization Fund (0556)	Labor and Workforce Development Fund (3078)	Lake Tahoe Conservancy Account (0286)	Licensed Midwifery Fund (0755)	Local Agency Deposit Security Fund (0240)	Local Public Prosecutors and Public Defenders Training Fund (0241)
\$ —	\$ 43,832	\$ 2,290	\$ 2,955	\$ 79	\$ 325	\$ 1,038
—	886	4,983	1,198	24	375	872
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	886	4,983	1,198	24	375	872
—	2	262	829	2	254	2
—	(3,210)	—	—	—	—	788
—	—	—	49	—	—	—
—	(3,208)	262	878	2	254	790
—	—	—	—	—	—	—
—	(3,082)	(83)	47	—	(2)	(4)
—	(6,290)	179	925	2	252	786
\$ —	\$ 51,008	\$ 7,094	\$ 3,228	\$ 101	\$ 448	\$ 1,124

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Local Revenue Fund (Continued on next page)		
	Local Revenue Fund (0330)	Sales Tax Account	
		Health Subaccount (0353)	Mental Health Subaccount (0351)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 225	\$ —	\$ —
ADDITIONS			
Revenues	1,546,624	—	—
Transfers From Other Funds	2,454,255	353,099	719,086
Prior Year Revenue Adjustments	12,238	—	—
Other Additions	—	—	—
Total Additions	4,013,117	353,099	719,086
DEDUCTIONS			
Appropriation Expenditures			
State Operations	679	—	—
Local Assistance	—	353,099	719,086
Capital Outlay	—	—	—
Total Appropriation Expenditures	679	353,099	719,086
Transfers to Other Funds	4,009,403	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	—	—
Total Deductions	4,010,078	353,099	719,086
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 3,264	\$ —	\$ —

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

Local Revenue Fund (Continued on next page)						
Sales Tax Account (0331)	Social Services Subaccount (0352)	Sales Tax Growth Account			Vehicle License Collection Account (0329)	Vehicle License Fee Account (0332)
		Caseload Subaccount * (0354)	County Medical Services Subaccount (0359)	Sales Tax Growth Account * (0333)		
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
1,439	—	—	37,351	—	51,004	1,125
2,444,041	1,361,202	—	12,727	—	—	1,565,363
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,445,480	1,361,202	—	50,078	—	51,004	1,566,488
—	—	—	—	—	—	2
—	1,361,202	—	50,078	—	51,004	1,566,486
—	—	—	—	—	—	—
—	1,361,202	—	50,078	—	51,004	1,566,488
2,445,480	—	—	—	—	—	—
—	—	—	—	—	—	—
2,445,480	1,361,202	—	50,078	—	51,004	1,566,488
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Local Revenue Fund (Continued from previous page)	Low-Level Radioactive Waste Disposal Fund (0227)	Major Risk Medical Insurance Fund (0313)
	Vehicle License Fee Growth Account * (0334)		
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ —	\$ 127	\$ 5,939
ADDITIONS			
Revenues	—	3	1
Transfers From Other Funds	—	—	48,939
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	3	48,940
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	2	908
Local Assistance	—	—	19,763
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	2	20,671
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	61
Total Deductions	—	2	20,732
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ 128	\$ 34,147

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

Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Mass Transportation Fund (3116)	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Licensing and Certification Fund (3099)
\$ —	\$ 21,066	\$ 2,440	\$ —	\$ 53	\$ 781	\$ (2)
1,939	46,973	3,964	—	373	2,215	355
—	—	—	804,877	—	—	—
—	(38)	(45)	—	108	(1)	—
—	—	—	—	—	—	—
1,939	46,935	3,919	804,877	481	2,214	355
—	42,310	3,974	82,678	244	1,811	345
—	—	—	420,268	—	—	—
—	—	—	—	—	—	—
—	42,310	3,974	502,946	244	1,811	345
—	10,000	—	308,360	—	—	—
—	(1,816)	16	—	(6)	(31)	—
—	50,494	3,990	811,306	238	1,780	345
\$ 1,939	\$ 17,507	\$ 2,369	\$ (6,429)	\$ 296	\$ 1,215	\$ 8

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Mine Reclamation Account Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,192	\$ 1,838,834	\$ 385
ADDITIONS			
Revenues	290	854,396	652
Transfers From Other Funds	—	438,388	—
Prior Year Revenue Adjustments	(25)	—	—
Other Additions	—	—	—
Total Additions	265	1,292,784	652
DEDUCTIONS			
Appropriation Expenditures			
State Operations	157	34,398	235
Local Assistance	—	1,063,888	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	157	1,098,286	235
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(570)	(36)
Total Deductions	157	1,097,716	199
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,300	\$ 2,033,902	\$ 838

Mine Reclamation Account (0336)	Missing Children Reward Fund (0113)	Missing Persons DNA Data Base Fund (3016)	Mobilehome-Manufactured Home Revolving Fund (0648)	Mobilehome Park Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Disaster Assistance Fund Earthquake Emergency Investigations Account (0257)
\$ 1,748	\$ 18	\$ 5,210	\$ 1,821	\$ 2,183	\$ 365	\$ 57
3,933	—	3,258	15,394	4,840	1,265	—
—	—	—	—	—	—	—
(38)	—	114	(2)	—	(24)	—
—	—	—	—	—	—	—
3,895	—	3,372	15,392	4,840	1,241	—
3,348	2	4,458	15,965	5,803	1,124	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,348	2	4,458	15,965	5,803	1,124	—
—	—	—	—	—	—	—
41	—	(206)	(197)	(21)	6	—
3,389	2	4,252	15,768	5,782	1,130	—
\$ 2,254	\$ 16	\$ 4,330	\$ 1,445	\$ 1,241	\$ 476	\$ 57

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Natural Resources Infrastructure Fund (0383)	Naturopathic Doctor's Fund (3069)	Nondesignated Public Hospital Supplemental Fund (3096)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ (89)	\$ 78	\$ 89
ADDITIONS			
Revenues	—	184	16
Transfers From Other Funds	2,695	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,695	184	16
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	116	2
Local Assistance	2,606	—	(498)
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,608	116	(496)
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(350)	—	—
Total Deductions	2,258	116	(496)
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 348	\$ 146	\$ 601

Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)
\$ 1,022	\$ —	\$ 198	\$ 81	\$ —	\$ 3,153	\$ (1,427)
349	—	76	407	18,725	962	2,471
—	—	—	—	—	—	5
—	—	—	12	—	—	—
—	—	—	—	—	—	—
349	—	76	419	18,725	962	2,476
334	(449)	75	277	13,891	965	2
—	—	—	—	—	—	1,047
—	—	—	—	—	—	—
334	(449)	75	277	13,891	965	1,049
—	—	—	—	—	—	—
102	—	—	2	—	(1)	—
436	(449)	75	279	13,891	964	1,049
\$ 935	\$ 449	\$ 199	\$ 221	\$ 4,834	\$ 3,151	\$ —

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	<u>Off-Highway Vehicle Trust Fund</u>		<u>Oil, Gas, and Geothermal Administrative Fund</u>
	Conservation and Enforcement Services Account (0265)	Off-Highway Vehicle Trust Fund (0263)	Acute Orphan Well Account (3102)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 26,910	\$ 187,776	\$ 1,261
ADDITIONS			
Revenues	287	29,273	32
Transfers From Other Funds	—	91,991	—
Prior Year Revenue Adjustments	—	31	—
Other Additions	—	—	—
Total Additions	287	121,295	32
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	42,887	274
Local Assistance	—	11,969	—
Capital Outlay	—	933	—
Total Appropriation Expenditures	—	55,789	274
Transfers to Other Funds	26,910	90,000	—
Adjustments to Prior Year Appropriation Expenditures	—	(2,723)	163
Total Deductions	26,910	143,066	437
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 287	\$ 166,005	\$ 856

Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Payphone Service Providers Committee Fund (0491)
\$ 3,890	\$ 16,233	\$ 56,565	\$ 36	\$ 4,197	\$ 195	\$ 442
20,143	32,050	2,005	—	1,472	4	67
—	—	—	—	—	—	—
19	207	454	—	—	—	(18)
—	—	—	—	—	—	—
20,162	32,257	2,459	—	1,472	4	49
20,117	33,782	3,154	—	1,288	2	267
—	1,094	—	—	—	—	—
—	—	—	—	—	—	—
20,117	34,876	3,154	—	1,288	2	267
—	—	—	—	—	—	—
(252)	(574)	29	—	198	—	—
19,865	34,302	3,183	—	1,486	2	267
\$ 4,187	\$ 14,188	\$ 55,841	\$ 36	\$ 4,183	\$ 197	\$ 224

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Peace Officers' Training Fund (0268)	Perinatal Insurance Fund (0309)	Permanent Amusement Ride Safety Inspection Fund (3003)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 40,156	\$ 3,046	\$ 1
ADDITIONS			
Revenues	40,649	6,979	—
Transfers From Other Funds	8,000	48,379	—
Prior Year Revenue Adjustments	203	278	—
Other Additions	—	—	—
Total Additions	48,852	55,636	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	34,892	210	—
Local Assistance	18,330	54,580	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	53,222	54,790	—
Transfers to Other Funds	5,000	—	1
Adjustments to Prior Year Appropriation Expenditures	(3,107)	11	—
Total Deductions	55,115	54,801	1
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 33,893	\$ 3,881	\$ —

Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician's Assistant Fund (0280)	Pierce's Disease Management Account (3010)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)
\$ 11,343	\$ 696	\$ 1,918	\$ 14,368	\$ 198	\$ 17,984	\$ 1,882
10,099	2,411	1,180	2,448	4,498	16,338	747
—	—	—	—	—	—	—
1	—	—	47	(246)	—	—
—	—	—	—	—	—	—
10,100	2,411	1,180	2,495	4,252	16,338	747
9,223	1,921	1,162	10,113	4,161	2	861
—	—	—	—	—	1,038	—
—	—	—	—	—	—	—
9,223	1,921	1,162	10,113	4,161	1,040	861
1,000	—	—	—	—	—	—
(52)	(53)	(21)	(139)	(2)	—	(17)
10,171	1,868	1,141	9,974	4,159	1,040	844
\$ 11,272	\$ 1,239	\$ 1,957	\$ 6,889	\$ 291	\$ 33,282	\$ 1,785

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Private Postsecondary and Vocational Education Administration Fund (0305)	Private Security Services Fund (0239)	Professional Engineers' and Land Surveyors' Fund (0770)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,004	\$ 5,565	\$ 5,812
ADDITIONS			
Revenues	19	9,734	9,596
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	19	9,734	9,596
DEDUCTIONS			
Appropriation Expenditures			
State Operations	4	8,588	8,339
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	4	8,588	8,339
Transfers to Other Funds	—	—	2,000
Adjustments to Prior Year Appropriation Expenditures	(9)	(75)	(69)
Total Deductions	(5)	8,513	10,270
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,028	\$ 6,786	\$ 5,138

Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Interest Research, Development, and Demonstration Fund		Public Rights Law Enforcement Special Fund (3053)
				Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	
\$ 866	\$ 413	\$ 4,568	\$ 9,526	\$ 16,673	\$ 253,428	\$ 5,391
342	135	3,380	—	541	76,913	669
215	—	—	6,500	21,000	—	—
—	98	—	—	—	—	15
—	—	—	—	—	—	—
<u>557</u>	<u>233</u>	<u>3,380</u>	<u>6,500</u>	<u>21,541</u>	<u>76,913</u>	<u>684</u>
299	232	2,868	2	89	52,107	1,487
—	—	—	7,709	—	2,662	—
—	—	—	—	—	—	—
<u>299</u>	<u>232</u>	<u>2,868</u>	<u>7,711</u>	<u>89</u>	<u>54,769</u>	<u>1,487</u>
1,055	—	2,500	—	—	—	—
(10)	(12)	(94)	(4,253)	2,368	(4,662)	(51)
<u>1,344</u>	<u>220</u>	<u>5,274</u>	<u>3,458</u>	<u>2,457</u>	<u>50,107</u>	<u>1,436</u>
\$ 79	\$ 426	\$ 2,674	\$ 12,568	\$ 35,757	\$ 280,234	\$ 4,639

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Ratepayer Advocate Account (3089)	Radiation Control Fund (0075)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 75,914	\$ 1,210	\$ 6,094
ADDITIONS			
Revenues	43,688	75	19,762
Transfers From Other Funds	—	24,849	—
Prior Year Revenue Adjustments	(36)	—	305
Other Additions	—	—	—
Total Additions	43,652	24,924	20,067
DEDUCTIONS			
Appropriation Expenditures			
State Operations	47,533	23,519	20,820
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	47,533	23,519	20,820
Transfers to Other Funds	60,000	—	—
Adjustments to Prior Year Appropriation Expenditures	(10)	(644)	(634)
Total Deductions	107,523	22,875	20,186
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 12,043	\$ 3,259	\$ 5,975

Rail Accident Prevention and Response Fund		Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
Hazardous Spill Prevention Account (0059)	Rail Accident Prevention and Response Fund (0058)					
\$ 10	\$ 22	\$ 18,847	\$ 40,462	\$ 596	\$ 3,868	\$ 1,945
1	1	3,885	24,391	369	1,514	3,218
—	—	—	—	—	—	—
—	—	(57)	(355)	—	(130)	(1)
—	—	—	—	—	72	—
1	1	3,828	24,036	369	1,456	3,217
2	2	4,047	40,478	357	1,327	2,786
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	2	4,047	40,478	357	1,327	2,786
—	—	16,600	—	—	—	—
—	—	(250)	(1,150)	(13)	(45)	(162)
2	2	20,397	39,328	344	1,282	2,624
\$ 9	\$ 21	\$ 2,278	\$ 25,170	\$ 621	\$ 4,042	\$ 2,538

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Account (0294)	Renewable Resource Trust Fund (0382)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 69	\$ 5,686	\$ 177,194
ADDITIONS			
Revenues	6	3,670	75,821
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	6	3,670	75,821
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	3,021	40,385
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2	3,021	40,385
Transfers to Other Funds	—	384	10,900
Adjustments to Prior Year Appropriation Expenditures	—	—	(137)
Total Deductions	2	3,405	51,148
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 73	\$ 5,951	\$ 201,867

Residential and Outpatient Program Licensing Fund (3113)	Resources License Plate Fund (0073)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Rigid Container Account (3024)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
\$ 1,131	\$ 612	\$ 1,726	\$ 156,893	\$ 275	\$ 7,066	\$ 6,487
3,480	43	2,350	122,659	—	10,773	3,524
—	—	—	—	—	—	—
806	—	—	315	—	(106)	48
—	—	—	—	—	—	—
4,286	43	2,350	122,974	—	10,667	3,572
1,867	2	2,211	114,123	26	12,882	926
—	—	—	9,062	—	—	—
—	—	—	—	—	—	—
1,867	2	2,211	123,185	26	12,882	926
—	—	—	80,400	—	—	—
(39)	—	(111)	(3,569)	(9)	114	(25)
1,828	2	2,100	200,016	17	12,996	901
\$ 3,589	\$ 653	\$ 1,976	\$ 79,851	\$ 258	\$ 4,737	\$ 9,158

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Restoration Account (0384)	San Francisco Bay Area Conservancy Program Account (0316)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,087	\$ 1,023	\$ 470
ADDITIONS			
Revenues	564	—	11
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	564	—	11
DEDUCTIONS			
Appropriation Expenditures			
State Operations	58	757	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	58	757	2
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	210	(63)	—
Total Deductions	268	694	2
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,383	\$ 329	\$ 479

San Francisco-Oakland Bay Bridge and I-880 Cypress Structure Disaster Fund (0373)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)	School Facilities Fee Assistance Fund (0101)	School Land Bank Fund (0347)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)
\$ 3	\$ 287	\$ 75,341	\$ 860	\$ 59,618	\$ 2,807	\$ 4,099
—	342	—	19	1,706	44,376	4,180
—	—	—	—	—	—	—
—	—	—	—	—	(13)	—
—	—	—	—	—	—	—
—	342	—	19	1,706	44,363	4,180
—	85	2	2	312	38,057	3,167
—	—	32,356	—	—	—	—
—	34	—	—	42	—	—
—	119	32,358	2	354	38,057	3,167
—	—	—	—	59,000	8,595	—
—	—	—	—	(1)	(1,250)	(68)
—	119	32,358	2	59,353	45,402	3,099
\$ 3	\$ 510	\$ 42,983	\$ 877	\$ 1,971	\$ 1,768	\$ 5,180

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Senate Operating Fund (0348)	Sexual Predator Public Information Account (0256)	Soil Conservation Fund (0141)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,811	\$ 307	\$ 2,043
ADDITIONS			
Revenues	14	158	1,537
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	14	158	1,537
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(2,052)	85	2,141
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(2,052)	85	2,141
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1,791	(6)	(153)
Total Deductions	(261)	79	1,988
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 2,086	\$ 386	\$ 1,592

Solid Waste Disposal Site Cleanup Trust Fund (0386)	Speech-Language Pathology and Audiology Fund (0376)	State Audit Fund (0126)	State Board of Barbering and Cosmetology Fund (0069)	State Board of Chiropractic Examiners' Fund (0152)	State Certified Unified Program Agency Account (3084)	State Coastal Conservancy Fund Coastal Access Account (0593)
\$ 18,042	\$ 929	\$ 6,199	\$ 12,228	\$ 5,595	\$ 1,714	\$ 2,322
436	784	—	19,475	2,402	1,579	—
5,000	—	—	—	—	—	499
—	—	—	1	(1)	(54)	—
—	—	—	—	—	—	—
<u>5,436</u>	<u>784</u>	<u>—</u>	<u>19,476</u>	<u>2,401</u>	<u>1,525</u>	<u>499</u>
4,725	769	143	15,936	3,224	1,281	2
—	—	—	—	—	—	—
—	—	—	—	—	—	688
<u>4,725</u>	<u>769</u>	<u>143</u>	<u>15,936</u>	<u>3,224</u>	<u>1,281</u>	<u>690</u>
—	—	—	10,000	—	—	—
(4)	(13)	—	(567)	(3)	(33)	(15)
<u>4,721</u>	<u>756</u>	<u>143</u>	<u>25,369</u>	<u>3,221</u>	<u>1,248</u>	<u>675</u>
<u>\$ 18,757</u>	<u>\$ 957</u>	<u>\$ 6,056</u>	<u>\$ 6,335</u>	<u>\$ 4,775</u>	<u>\$ 1,991</u>	<u>\$ 2,146</u>

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	State Corporations Fund (0067)	State Court Facilities Construction Fund	
		Immediate and Critical Needs Account (3138)	State Court Facilities Construction Fund (3037)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 17,561	\$ —	\$ 345,564
ADDITIONS			
Revenues	71,924	93,609	143,488
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(611)	—	4,147
Other Additions	—	—	—
Total Additions	71,313	93,609	147,635
DEDUCTIONS			
Appropriation Expenditures			
State Operations	34,261	—	53,350
Local Assistance	—	—	—
Capital Outlay	—	—	80,879
Total Appropriation Expenditures	34,261	—	134,229
Transfers to Other Funds	4,200	—	—
Adjustments to Prior Year Appropriation Expenditures	71	—	(853)
Total Deductions	38,532	—	133,376
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 50,342	\$ 93,609	\$ 359,823

State Dental Auxiliary Fund (0380)	State Dentistry Fund		State Department of Health Services Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State Funeral Directors and Embalmers Fund (0750)
	Dentally Underserved Account (3039)	State Dentistry Fund (0741)				
\$ 1,639	\$ 2,664	\$ 7,694	\$ 41,020	\$ —	\$ 1,376	\$ 2,491
2,917	78	7,986	79,210	1,000	1,935	1,269
—	—	—	—	—	—	—
—	—	—	(2,160)	—	13	—
—	—	—	—	—	—	—
<u>2,917</u>	<u>78</u>	<u>7,986</u>	<u>77,050</u>	<u>1,000</u>	<u>1,948</u>	<u>1,269</u>
2,486	513	8,186	72,270	—	1,911	1,359
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,486</u>	<u>513</u>	<u>8,186</u>	<u>72,270</u>	<u>—</u>	<u>1,911</u>	<u>1,359</u>
—	—	—	1,068	—	—	—
(127)	—	(173)	9,465	—	(8)	(12)
<u>2,359</u>	<u>513</u>	<u>8,013</u>	<u>82,803</u>	<u>—</u>	<u>1,903</u>	<u>1,347</u>
\$ 2,197	\$ 2,229	\$ 7,667	\$ 35,267	\$ 1,000	\$ 1,421	\$ 2,413

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	State HICAP Fund (0289)	State Optometry Fund (0763)	State Parks and Recreation Fund (0392)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 2,879	\$ 748	\$ 34,767
ADDITIONS			
Revenues	2,793	1,119	84,945
Transfers From Other Funds	—	—	30,049
Prior Year Revenue Adjustments	128	—	(2,857)
Other Additions	—	—	—
Total Additions	2,921	1,119	112,137
DEDUCTIONS			
Appropriation Expenditures			
State Operations	175	1,062	111,648
Local Assistance	2,559	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,734	1,062	111,648
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(14)	(6)	(1,950)
Total Deductions	2,720	1,056	109,698
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 3,080	\$ 811	\$ 37,206

State School Building Lease-Purchase Fund (0344)	State School Fund (0342)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)
\$ 3,123	\$ 7,969	\$ 11,461	\$ 781	\$ 3,011	\$ 693	\$ 1,288
—	55,799	5,625	325	2,514	136	—
—	—	—	—	—	—	—
—	(8,515)	(1)	—	—	—	—
—	—	—	—	—	—	—
—	47,284	5,624	325	2,514	136	—
—	—	5,217	447	3,901	550	3,208
(368)	48,318	—	—	—	—	(2,945)
—	—	—	—	—	—	—
(368)	48,318	5,217	447	3,901	550	263
—	—	—	—	—	—	—
—	—	(1,087)	(2)	(3)	—	2
(368)	48,318	4,130	445	3,898	550	265
\$ 3,491	\$ 6,935	\$ 12,955	\$ 661	\$ 1,627	\$ 279	\$ 1,023

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Teacher Credentials Fund		
	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 6,787	\$ 4,648	\$ 458
ADDITIONS			
Revenues	14,309	4,852	21,107
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(2)	589	17
Other Additions	—	—	—
Total Additions	14,307	5,441	21,124
DEDUCTIONS			
Appropriation Expenditures			
State Operations	14,174	4,718	21,242
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	14,174	4,718	21,242
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(249)	(115)	—
Total Deductions	13,925	4,603	21,242
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 7,169	\$ 5,486	\$ 340

Telephone Medical Advice Services Fund (0459)	Tissue Bank License Fund (0076)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transportation Debt Service Fund (3107)	Transportation Deferred Investment Fund (3093)
\$ 371	\$ 1,066	\$ 2,284	\$ 922,728	\$ 317	\$ 4,719	\$ 322,541
218	516	—	—	7	—	—
—	—	—	—	300	308,360	—
—	7	—	—	—	—	—
—	—	—	83,415	—	—	—
218	523	—	83,415	307	308,360	—
119	293	2	16,486	202	313,078	2
—	—	—	265,892	—	—	30,163
—	—	—	106,011	—	—	136,565
119	293	2	388,389	202	313,078	166,730
—	—	—	260,000	—	—	—
(1)	(4)	—	(288)	—	—	—
118	289	2	648,101	202	313,078	166,730
\$ 471	\$ 1,300	\$ 2,282	\$ 358,042	\$ 422	\$ 1	\$ 155,811

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Transportation Investment Fund (3008)	Transportation Rate Fund (0412)	Trauma Care Fund (3027)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 391,573	\$ 1,739	\$ 64
ADDITIONS			
Revenues	—	2,182	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	2,182	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	233,233	2,734	2
Local Assistance	(50,092)	—	—
Capital Outlay	(65,111)	—	—
Total Appropriation Expenditures	118,030	2,734	2
Transfers to Other Funds	—	19	—
Adjustments to Prior Year Appropriation Expenditures	(806)	10	—
Total Deductions	117,224	2,763	2
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 274,349	\$ 1,158	\$ 62

Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Improvement Fund (0159)	Trial Court Trust Fund (0932)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)
\$ 590	\$ 3,288	\$ 199,872	\$ 192,431	\$ 90,558	\$ —	\$ 4,946
1,093	736	78,857	1,237,536	224,777	17	1,112
—	—	26,216	31,563	2,320	10,000	—
2	—	(3,251)	541	(3,006)	—	3
—	—	—	—	—	—	—
1,095	736	101,822	1,269,640	224,091	10,017	1,115
111	1,105	12,074	9,002	196,786	—	3,163
991	—	125,647	1,225,989	—	—	—
—	—	—	—	—	—	—
1,102	1,105	137,721	1,234,991	196,786	—	3,163
—	—	31,563	27,158	10,000	—	—
(6)	(12)	(56)	(11,856)	(17,645)	—	(56)
1,096	1,093	169,228	1,250,293	189,141	—	3,107
\$ 589	\$ 2,931	\$ 132,466	\$ 211,778	\$ 125,508	\$ 10,017	\$ 2,954

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 124,246	\$ 97	\$ 998
ADDITIONS			
Revenues	274,684	4	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(19,143)	—	—
Other Additions	—	—	—
Total Additions	255,541	4	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	239,924	2	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	239,924	2	2
Transfers to Other Funds	45,000	—	800
Adjustments to Prior Year Appropriation Expenditures	(22,741)	—	—
Total Deductions	262,183	2	802
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 117,604	\$ 99	\$ 196

Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Veterans' Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)
\$ 201	\$ 82,137	\$ 841	\$ 1,303	\$ 20,060	\$ 9,590	\$ 487
141	110,891	629	2,298	14,637	1,969	167
—	1,055	—	—	4,121	—	—
9	268	—	—	28	99	(10)
—	—	—	—	—	—	—
150	112,214	629	2,298	18,786	2,068	157
90	116,790	44	2,208	1,063	80	43
—	—	554	—	16,490	—	—
—	—	—	—	—	—	—
90	116,790	598	2,208	17,553	80	43
—	25,215	—	—	2,000	—	—
4	231	—	(52)	(475)	(40)	—
94	142,236	598	2,156	19,078	40	43
\$ 257	\$ 52,115	\$ 872	\$ 1,445	\$ 19,768	\$ 11,618	\$ 601

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Psychiatric Technicians Account (0780)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 1,247	\$ 5,008	\$ 24,460
ADDITIONS			
Revenues	1,256	6,825	79,366
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1	(716)
Other Additions	—	—	—
Total Additions	1,256	6,826	78,650
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,631	6,547	85,976
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,631	6,547	85,976
Transfers to Other Funds	—	1,000	—
Adjustments to Prior Year Appropriation Expenditures	(27)	(41)	(916)
Total Deductions	1,604	7,506	85,060
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 899	\$ 4,328	\$ 18,050

Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Wildlife Restoration Fund		Wine Safety Fund (0116)	Winter Recreation Fund (0449)
			Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)		
\$ 669	\$ 7,878	\$ 27	\$ 1,447	\$ 15,140	\$ 181	\$ 587
198	10,228	67	32	922	—	248
—	—	—	—	20,841	—	—
—	(100)	—	—	(5,659)	—	—
—	—	—	—	—	—	—
198	10,128	67	32	16,104	—	248
191	8,462	56	2	804	6	388
—	—	—	—	—	—	—
—	—	—	(1)	21,848	—	—
191	8,462	56	1	22,652	6	388
—	2,320	—	—	—	—	—
(1)	(85)	1	—	(61)	1	(151)
190	10,697	57	1	22,591	7	237
\$ 677	\$ 7,309	\$ 37	\$ 1,478	\$ 8,653	\$ 174	\$ 598

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Compensation Return-to-Work Fund (3031)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 75,333	\$ 483	\$ 492
ADDITIONS			
Revenues	150,421	186	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	172	—	—
Other Additions	—	—	—
Total Additions	150,593	186	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	168,843	120	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	168,843	120	2
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,023)	(1)	7
Total Deductions	166,820	119	9
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 59,106	\$ 550	\$ 483

Workers' Occupational Safety and Health Education Fund (3030)	Youth Pilot Program Fund (0287)	Youthful Offender Block Grant Fund (3115)	Total
\$ 1,416	\$ (547)	\$ 653	\$ 10,315,847
863	—	—	10,946,952
—	—	—	13,179,928
—	—	—	103,835
—	—	—	87,502
863	—	—	24,318,217
1,461	2	2	7,718,335
—	(249)	—	8,571,551
—	—	—	310,304
1,461	(247)	2	16,600,190
—	—	—	9,090,816
(16)	—	—	(151,511)
1,445	(247)	2	25,539,495
\$ 834	\$ (300)	\$ 651	\$ 9,094,569

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Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 14	\$ 2
Deposits in Surplus Money Investment Fund	—	—	334,579	427,829
Receivables	—	—	2	—
Due From Other Funds	20	90,194	2,959	1,242
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	476,723	789,049
Bonds Authorized and Unissued	—	—	269,157	173,220
Total Assets	\$ 20	\$ 90,194	\$ 1,083,434	\$ 1,391,342
LIABILITIES				
Accounts Payable	\$ —	\$ 88,190	\$ 71,789	\$ 102,898
Due to Other Funds	20	24	4,941	21
Due to Other Governments	—	1,980	4,111	28,278
PMIA Loans Payable	—	—	42,441	980
Total Liabilities	20	90,194	123,282	132,177
FUND BALANCE				
Reserved for Encumbrances	—	—	557,908	286,581
Reserve for Unencumbered				
Balances of Continuing Appropriations	99,642	—	212,615	732,001
Unreserved-Undesignated	(99,642)	—	189,629	240,583
Total Fund Balance (Deficit)	—	—	960,152	1,259,165
Total Liabilities and Fund Balance	\$ 20	\$ 90,194	\$ 1,083,434	\$ 1,391,342

California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction and Renovation Fund (0794)	California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)
\$ 1	\$ —	\$ —	\$ 2	\$ 20	\$ 10	\$ 277
6,615	—	—	37,218	3,354	1,260	368,067
—	—	—	—	—	—	82
—	—	2	102	—	5	1,675
—	—	—	—	443	49	—
—	—	—	64,980	—	6,900	170,704
—	2,595	—	—	2,500	—	2,074,296
\$ 6,616	\$ 2,595	\$ 2	\$ 102,302	\$ 6,317	\$ 8,224	\$ 2,615,101
\$ —	\$ —	\$ —	\$ 25,157	\$ 64	\$ —	\$ 1,469
—	—	4	341	174	13	315
—	—	—	20,534	—	—	10
—	—	—	2,743	—	1,165	44,343
—	—	4	48,775	238	1,178	46,137
—	—	8,426	53,395	322	—	—
6,675	7	37,329	11,129	7,316	7,204	2,585,577
(59)	2,588	(45,757)	(10,997)	(1,559)	(158)	(16,613)
6,616	2,595	(2)	53,527	6,079	7,046	2,568,964
\$ 6,616	\$ 2,595	\$ 2	\$ 102,302	\$ 6,317	\$ 8,224	\$ 2,615,101

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2	\$ 51	\$ —	\$ 1,527
Deposits in Surplus Money Investment Fund	970	—	151,322	3,407
Receivables	—	—	—	—
Due From Other Funds	—	—	564	9
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	—	375,000	289,315	161,760
Bonds Authorized and Unissued	7,330	605,000	—	15,630
Total Assets	\$ 8,302	\$ 980,051	\$ 441,201	\$ 182,333
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	1	3	496	—
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	70,554	3,358
Total Liabilities	1	3	71,050	3,358
FUND BALANCE				
Reserved for Encumbrances	43	—	18,355	2,505
Reserved for Unencumbered				
Balances of Continuing Appropriations	5,175	48	268	184,656
Unreserved-Undesignated	3,083	980,000	351,528	(8,186)
Total Fund Balance (Deficit)	8,301	980,048	370,151	178,975
Total Liabilities and Fund Balance	\$ 8,302	\$ 980,051	\$ 441,201	\$ 182,333

Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)
\$ —	\$ —	\$ 3	\$ —	\$ —	\$ 1	\$ —
120	251	424,697	8,981	—	1,360	—
—	—	5,618	—	—	—	—
—	—	1,669	34	—	—	—
124	—	—	—	—	—	—
—	—	1,356,425	14,735	—	—	—
—	—	2,181,425	—	924,660	—	10,440
\$ 244	\$ 251	\$ 3,969,837	\$ 23,750	\$ 924,660	\$ 1,361	\$ 10,440
\$ —	\$ —	\$ 35,531	\$ 43	\$ —	\$ —	\$ —
124	—	7,977	212	—	—	—
—	—	—	—	—	—	—
—	—	115,166	8,865	—	—	—
124	—	158,674	9,120	—	—	—
50	—	392,960	11,883	—	572	584
83	225	596,151	—	—	63	3,694
(13)	26	2,822,052	2,747	924,660	726	6,162
120	251	3,811,163	14,630	924,660	1,361	10,440
\$ 244	\$ 251	\$ 3,969,837	\$ 23,750	\$ 924,660	\$ 1,361	\$ 10,440

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009

(Amounts in thousands)

	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)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1	\$ 43
Deposits in Surplus Money Investment Fund	76	1,266	2,990	54,420
Receivables	—	—	—	92
Due From Other Funds	—	—	—	159
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	—	17,675	—	13,600
Bonds Authorized and Unissued	2,110	(10,440)	37,465	—
Total Assets	\$ 2,187	\$ 8,502	\$ 40,456	\$ 68,314
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 13,448
Due to Other Funds	—	—	—	1,071
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	—	29,662
Total Liabilities	—	—	—	44,181
FUND BALANCE				
Reserved for Encumbrances	—	—	—	13,347
Reserved for Unencumbered				
Balances of Continuing Appropriations	1,226	3,961	—	2,592
Unreserved-Undesignated	961	4,541	40,456	8,194
Total Fund Balance (Deficit)	2,187	8,502	40,456	24,133
Total Liabilities and Fund Balance	\$ 2,187	\$ 8,502	\$ 40,456	\$ 68,314

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

California Ports Infrastructure, Security, and Air Quality Improvement Account						
Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)	High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)
\$ 3	\$ 6	\$ 2	\$ —	\$ 1	\$ —	\$ 1
89,572	292,155	114,254	—	—	—	—
—	7	—	—	—	—	—
331	826	239	6,177	513	576	53,000
—	—	—	—	—	—	—
5,815	227,975	361,655	—	—	—	—
—	—	9,469,200	—	—	—	—
\$ 95,721	\$ 520,969	\$ 9,945,350	\$ 6,177	\$ 514	\$ 576	\$ 53,001
\$ 17,253	\$ 69,749	\$ 3,720	\$ —	\$ 481	\$ 8	\$ 10,793
1,961	3,598	—	6,177	33	568	41,827
3,690	6,846	—	—	—	—	381
47,953	85,645	—	—	—	—	—
70,857	165,838	3,720	6,177	514	576	53,001
10,833	99,620	20,518	226,893	96,521	62	363,430
5,041	112,680	—	—	—	413,210	1,671,444
8,990	142,831	9,921,112	(226,893)	(96,521)	(413,272)	(2,034,874)
24,864	355,131	9,941,630	—	—	—	—
\$ 95,721	\$ 520,969	\$ 9,945,350	\$ 6,177	\$ 514	\$ 576	\$ 53,001

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

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

	Highway- Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 10	\$ —
Deposits in Surplus Money Investment Fund	—	—	2,453,599	—
Receivables	—	—	—	—
Due From Other Funds	67	21,520	6,100	1,244
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	4,756,415	—
Bonds Authorized and Unissued	—	—	10,671,980	—
Total Assets	\$ 67	\$ 21,520	\$ 17,888,104	\$ 1,244
LIABILITIES				
Accounts Payable	\$ —	\$ 3,701	\$ —	\$ 5
Due to Other Funds	67	17,178	428,279	656
Due to Other Governments	—	641	—	583
PMIA Loans Payable	—	—	440,228	—
Total Liabilities	67	21,520	868,507	1,244
FUND BALANCE				
Reserved for Encumbrances	6,066	181,894	179,658	13,755
Reserved for Unencumbered				
Balances of Continuing Appropriations	240,800	335,526	751	18,455
Unreserved-Undesignated	(246,866)	(517,420)	16,839,188	(32,210)
Total Fund Balance (Deficit)	—	—	17,019,597	—
Total Liabilities and Fund Balance	\$ 67	\$ 21,520	\$ 17,888,104	\$ 1,244

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

Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Home Building and Rehabilitation Fund (0714)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	28,735
—	—	—	—	—	—	—
2,616	235,554	80	768	12,200	79,043	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,616	\$ 235,554	\$ 80	\$ 768	\$ 12,200	\$ 79,043	\$ 28,735
\$ —	\$ —	\$ —	\$ 5	\$ 12,163	\$ 10,567	\$ —
9	235,561	80	763	37	67,823	17
2,607	—	—	—	—	653	—
—	—	—	—	—	—	—
2,616	235,561	80	768	12,200	79,043	17
3	96,359	—	469	127,821	532,462	—
—	325,790	200,000	104,298	—	903,513	28,805
(3)	(422,156)	(200,000)	(104,767)	(127,821)	(1,435,975)	(87)
—	(7)	—	—	—	—	28,718
\$ 2,616	\$ 235,554	\$ 80	\$ 768	\$ 12,200	\$ 79,043	\$ 28,735

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009

(Amounts in thousands)

Housing and Emergency Shelter Trust Fund of 2006
(Continued on next page)

	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Housing Urban-Suburban- and-Rural Parks Account (6071)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	260,005	—	505,449	—
Receivables	—	—	—	—
Due From Other Funds	902	831,276	1,473	7
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	354,224	—	2,286,495	—
Bonds Authorized and Unissued	137,891	—	—	—
Total Assets	\$ 753,025	\$ 831,276	\$ 2,793,418	\$ 7
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	505,092	831,276	1,670,824	7
Due to Other Governments	—	—	—	—
PMIA Loans Payable	120,407	—	78,382	—
Total Liabilities	625,499	831,276	1,749,206	7
FUND BALANCE				
Reserved for Encumbrances	—	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	190,198	389,008	—	440
Unreserved-Undesignated	(62,672)	(389,008)	1,044,212	(440)
Total Fund Balance (Deficit)	127,526	—	1,044,212	—
Total Liabilities and Fund Balance	\$ 753,025	\$ 831,276	\$ 2,793,418	\$ 7

Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)
\$ —	\$ —	\$ 1	\$ 1	\$ —	\$ —	\$ —
—	—	144	37	—	6,034	—
—	—	—	—	—	—	—
599,325	239,968	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	200	—	—
\$ 599,325	\$ 239,968	\$ 145	\$ 38	\$ 200	\$ 6,034	\$ —
\$ 599,020	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
305	239,968	—	—	—	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
599,325	239,968	—	—	—	2	—
—	—	—	—	—	5,947	—
—	58,847	—	109	—	725	39,437
—	(58,847)	145	(71)	200	(640)	(39,437)
—	—	145	38	200	6,032	—
\$ 599,325	\$ 239,968	\$ 145	\$ 38	\$ 200	\$ 6,034	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009

(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Recreation and Fish and Wildlife Enhancement Fund * (0728)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 3	\$ —
Deposits in Surplus Money Investment Fund	1,943	27	1,070	—
Receivables	—	—	—	—
Due From Other Funds	7	—	—	—
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	1,592	—	4,630	—
Bonds Authorized and Unissued	298	—	—	—
Total Assets	\$ 3,841	\$ 27	\$ 5,703	\$ —
LIABILITIES				
Accounts Payable	\$ 185	\$ —	\$ 50	\$ —
Due to Other Funds	7	—	2	—
Due to Other Governments	—	—	—	—
PMIA Loans Payable	1,327	—	477	—
Total Liabilities	1,519	—	529	—
FUND BALANCE				
Reserved for Encumbrances	61	—	—	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	7	497	266	—
Unreserved-Undesignated	2,254	(470)	4,908	—
Total Fund Balance (Deficit)	2,322	27	5,174	—
Total Liabilities and Fund Balance	\$ 3,841	\$ 27	\$ 5,703	\$ —

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

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

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

Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount (0423)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount (0417)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	6,991	—	—
—	—	—	—	—	—	—
—	1,382	—	—	26	—	—
—	—	—	20	211	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1	\$ 1,382	\$ —	\$ 20	\$ 7,228	\$ —	\$ —
\$ 2,028	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	1,382	—	20	—	—	—
1,798	—	—	—	—	—	—
—	—	—	—	—	—	—
3,826	1,382	—	20	—	—	—
36,159	—	—	5,728	—	1,394	—
178,860	—	65	14,631	18,310	1,545	3,182
(218,844)	—	(65)	(20,359)	(11,082)	(2,939)	(3,182)
(3,825)	—	—	—	7,228	—	—
\$ 1	\$ 1,382	\$ —	\$ 20	\$ 7,228	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

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

	(Continued from previous page)	Delta Improvement Account			
		Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount (0415)	Central Valley Project Improvement Subaccount (0404)
ASSETS					
Cash in State Treasury and Agency Accounts	\$ 998	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	39,512	—	—	—	—
Receivables	—	—	—	—	—
Due From Other Funds	311	—	—	—	—
Due From Other Governments	107	—	—	—	—
Commercial Paper Authorized	—	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—	—
Total Assets	\$ 40,928	\$ —	\$ —	\$ —	\$ —
LIABILITIES					
Accounts Payable	\$ 54	\$ 771	\$ —	\$ —	\$ —
Due to Other Funds	10	—	—	—	2
Due to Other Governments	812	—	—	—	—
PMIA Loans Payable	—	—	—	—	—
Total Liabilities	876	771	—	—	2
FUND BALANCE					
Reserved for Encumbrances	17,002	1,492	—	—	—
Reserved for Unencumbered					
Balances of Continuing Appropriations	45,169	7,865	1,660	82,746	
Unreserved-Undesignated	(22,119)	(10,128)	(1,660)	(82,748)	
Total Fund Balance (Deficit)	40,052	(771)	—	(2)	
Total Liabilities and Fund Balance	\$ 40,928	\$ —	\$ —	\$ —	\$ —

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

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

Water Supply Reliability Account
(Continued on next page)

Delta Improvement Account * (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount (0413)	Flood Control and Prevention Account (0547)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
\$ —	\$ 15	\$ —	\$ —	\$ 8	\$ —	\$ —
—	—	—	—	70,132	—	—
—	—	—	—	—	—	—
—	—	—	—	269	—	—
—	—	—	—	—	—	—
—	—	—	—	137,665	—	—
—	—	—	—	—	—	—
\$ —	\$ 15	\$ —	\$ —	\$ 208,074	\$ —	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	2	6	36
—	—	—	—	—	—	—
—	—	—	—	50,831	—	—
—	—	—	—	50,833	6	36
—	—	—	—	—	—	9
—	55,000	10,000	4,987	—	9,562	24,999
—	(54,985)	(10,000)	(4,987)	157,241	(9,568)	(25,044)
—	15	—	—	157,241	(6)	(36)
\$ —	\$ 15	\$ —	\$ —	\$ 208,074	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (Continued from previous page)			
	Water Supply Reliability Account (Continued from previous page)			
	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount (0446)	Water Supply Reliability Account (0444)	Coastal Nonpoint Source Control Subaccount (6022)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	1	—	—	183
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Total Assets	\$ 1	\$ —	\$ —	\$ 184
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 38
Due to Other Funds	14	—	—	1
Due to Other Governments	—	—	—	142
PMIA Loans Payable	—	—	—	—
Total Liabilities	14	—	—	181
FUND BALANCE				
Reserved for Encumbrances	45	—	—	3,888
Reserved for Unencumbered				
Balances of Continuing Appropriations	33,448	26,450	26,145	4,416
Unreserved-Undesignated	(33,506)	(26,450)	(26,145)	(8,301)
Total Fund Balance (Deficit)	(13)	—	—	3
Total Liabilities and Fund Balance	\$ 1	\$ —	\$ —	\$ 184

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

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

Clean Water and Water Recycling Account			Flood Protection Account (Continued on next page)			
Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount (6006)	Flood Protection Account * (6002)	Flood Protection Corridor Subaccount (6005)
\$ 1	\$ 1,707	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,163	—	—	29	—	—	1,805
—	230	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,164	\$ 1,937	\$ —	\$ 29	\$ —	\$ —	\$ 1,805
\$ 103	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 866
14	—	—	14	—	—	1,967
1,042	—	—	—	—	—	—
—	—	—	—	—	—	—
1,159	—	—	14	—	—	2,833
6,125	—	—	—	—	—	3,078
3,311	1,382	2,669	—	45,000	—	1,000
(9,431)	555	(2,669)	15	(45,000)	—	(5,106)
5	1,937	—	15	—	—	(1,028)
\$ 1,164	\$ 1,937	\$ —	\$ 29	\$ —	\$ —	\$ 1,805

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

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

	Flood Protection Account (Continued from previous page)			Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)
	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)	
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ 12
Deposits in Surplus Money Investment Fund	—	—	—	152,705
Receivables	—	1,173	—	—
Due From Other Funds	—	—	—	688
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	—	166,464
Bonds Authorized and Unissued	—	—	—	262,293
Total Assets	\$ —	\$ 1,173	\$ —	\$ 582,162
LIABILITIES				
Accounts Payable	\$ —	\$ 139	\$ 711	\$ 192
Due to Other Funds	—	2,039	37	3,235
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	—	89,267
Total Liabilities	—	2,178	748	92,694
FUND BALANCE				
Reserved for Encumbrances	—	42	5,241	685
Reserved for Unencumbered				
Balances of Continuing Appropriations	4,447	—	18	18,778
Unreserved-Undesignated	(4,447)	(1,047)	(6,007)	470,005
Total Fund Balance (Deficit)	—	(1,005)	(748)	489,468
Total Liabilities and Fund Balance	\$ —	\$ 1,173	\$ —	\$ 582,162

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

Water Conservation Account (6023)	Watershed Protection Account					
	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
\$ —	\$ 1	\$ —	\$ —	\$ 1	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1	—	14	—	967	951
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 2	\$ —	\$ 14	\$ 1	\$ 967	\$ 951
\$ 3,847	\$ —	\$ —	\$ —	\$ 86	\$ —	\$ —
1,465	1	1	9	803	967	10
—	—	—	—	—	—	941
—	—	—	—	—	—	—
5,312	1	1	9	889	967	951
8,639	1	2,508	3,733	934	—	4,699
12,000	—	1,100	1,086	—	—	7,250
(25,951)	—	(3,609)	(4,814)	(1,822)	—	(11,949)
(5,312)	1	(1)	5	(888)	—	—
\$ —	\$ 2	\$ —	\$ 14	\$ 1	\$ 967	\$ 951

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

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

	Water Supply, Reliability, and Infrastructure Account			
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account * (6024)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—	—
Receivables	—	—	—	—
Due From Other Funds	2,927	—	295	—
Due From Other Governments	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Total Assets	\$ 2,927	\$ —	\$ 295	\$ —
LIABILITIES				
Accounts Payable	\$ 1,990	\$ 20,659	\$ 31,553	\$ —
Due to Other Funds	4,906	382	306	—
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	—	—
Total Liabilities	6,896	21,041	31,859	—
FUND BALANCE				
Reserved for Encumbrances	19,162	22,844	7,113	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	30,234	—	—	—
Unreserved-Undesignated	(53,365)	(43,885)	(38,677)	—
Total Fund Balance (Deficit)	(3,969)	(21,041)	(31,564)	—
Total Liabilities and Fund Balance	\$ 2,927	\$ —	\$ 295	\$ —

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

Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ 18	\$ 5	\$ 2	\$ —	\$ —	\$ 369	\$ 298
958,286	148,197	57,955	—	548	49,116	—
—	—	—	—	—	—	—
5,684	598	192	—	—	180	—
—	—	—	—	—	2,348	—
1,287,910	84,068	7,960	—	—	—	—
3,103,965	95,382	—	—	—	—	900
\$ 5,355,863	\$ 328,250	\$ 66,109	\$ —	\$ 548	\$ 52,013	\$ 1,198
\$ 51,921	\$ 17,663	\$ 1,668	\$ —	\$ —	\$ —	\$ —
26,659	2,226	8,104	—	—	13	—
2,508	—	—	—	—	1	—
341,634	86,598	26,995	—	—	—	—
422,722	106,487	36,767	—	—	14	—
321,597	41,507	17,397	—	270	250	400
1,555,762	29,873	15,089	32	—	50,138	532
3,055,782	150,383	(3,144)	(32)	278	1,611	266
4,933,141	221,763	29,342	—	548	51,999	1,198
\$ 5,355,863	\$ 328,250	\$ 66,109	\$ —	\$ 548	\$ 52,013	\$ 1,198

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

State School Building Lease-Purchase Fund
(Continued on next page)

	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)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	19	—	2
Receivables	—	—	—	—
Due From Other Funds	—	—	—	—
Due From Other Governments	23	—	43	—
Commercial Paper Authorized	—	—	2,255	2,125
Bonds Authorized and Unissued	—	—	—	—
Total Assets	\$ 24	\$ 20	\$ 2,298	\$ 2,128
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—	—
Due to Other Governments	—	—	—	—
PMIA Loans Payable	—	—	—	—
Total Liabilities	—	—	—	—
FUND BALANCE				
Reserved for Encumbrances	—	—	—	5
Reserved for Unencumbered				
Balances of Continuing Appropriations	—	20	1,625	1,773
Unreserved-Undesignated	24	—	673	350
Total Fund Balance (Deficit)	24	20	2,298	2,128
Total Liabilities and Fund Balance	\$ 24	\$ 20	\$ 2,298	\$ 2,128

State School Building Lease-Purchase Fund (Continued from previous page)						
School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)	School Facilities Bond Act of November 1992 (0765)	School Facilities March 1996 Bond Account (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)
\$ 1	\$ 3	\$ 1	\$ —	\$ 1	\$ 3	\$ 589
5,109	1,700	399	6,089	20,665	1,490,180	1,502,377
—	—	—	—	—	—	—
—	—	(1)	—	—	6,007	6,079
—	10	—	25	5,993	17,701	4,309
—	10,305	1,789	12,965	11,860	904,985	1,909,530
—	—	—	—	—	—	—
\$ 5,110	\$ 12,018	\$ 2,188	\$ 19,079	\$ 38,519	\$ 2,418,876	\$ 3,422,884
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	1	—	—	—	6,771	2,178
—	—	—	—	—	—	185,707
—	114	—	—	—	1,322,480	1,325,441
—	115	—	—	—	1,329,251	1,513,326
74	47	74	2,865	388	120,904	896,755
21,800	14,087	2,777	16,211	38,090	962,536	1,011,556
(16,764)	(2,231)	(663)	3	41	6,185	1,247
5,110	11,903	2,188	19,079	38,519	1,089,625	1,909,558
\$ 5,110	\$ 12,018	\$ 2,188	\$ 19,079	\$ 38,519	\$ 2,418,876	\$ 3,422,884

(Continued)

Nongovernmental Cost Funds Bond Funds Balance Sheet

June 30, 2009

(Amounts in thousands)

	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 7	\$ 1	\$ 164	\$ 1
Deposits in Surplus Money Investment Fund	1,085,875	1,992	519,337	38,443
Receivables	—	—	82	—
Due From Other Funds	5,080	—	1,371	115
Due From Other Governments	206	—	—	—
Commercial Paper Authorized	4,664,165	—	540,441	9,985
Bonds Authorized and Unissued	20,000	—	—	—
Total Assets	\$ 5,775,333	\$ 1,993	\$ 1,061,395	\$ 48,544
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 258,971	\$ —
Due to Other Funds	10,191	4	46,108	149
Due to Other Governments	34,886	—	—	—
PMIA Loans Payable	710,734	—	63,205	11,929
Total Liabilities	755,811	4	368,284	12,078
FUND BALANCE				
Reserved for Encumbrances	1,139,504	—	684	—
Reserved for Unencumbered				
Balances of Continuing Appropriations	3,889,912	1,996	432,387	35,050
Unreserved-Undesignated	(9,894)	(7)	260,040	1,416
Total Fund Balance (Deficit)	5,019,522	1,989	693,111	36,466
Total Liabilities and Fund Balance	\$ 5,775,333	\$ 1,993	\$ 1,061,395	\$ 48,544

Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
\$ 1	\$ 3	\$ 1	\$ 12	\$ 6,217
9,187	4,681	3,257	426,771	12,181,331
—	—	—	—	7,056
88	59	12	8,520	2,237,442
—	155	—	—	31,997
64,825	—	8,785	638,815	22,202,564
—	21,185	—	668,985	30,747,667
\$ 74,101	\$ 26,083	\$ 12,055	\$ 1,743,103	\$ 67,414,274
\$ —	\$ —	\$ —	\$ 63,329	\$ 1,522,878
3	482	13	10,543	4,198,928
—	—	—	5,561	303,712
6,812	4,692	2,969	19,233	5,156,630
6,815	5,174	2,982	98,666	11,182,148
—	1,802	—	707,115	6,711,462
71,314	4,830	3,376	340,116	18,715,681
(4,028)	14,277	5,697	597,206	30,804,983
67,286	20,909	9,073	1,644,437	56,232,126
\$ 74,101	\$ 26,083	\$ 12,055	\$ 1,743,103	\$ 67,414,274

(Concluded)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Affordable Housing Innovation Fund (6068)	Building Equity and Growth in Neighborhoods (BEGIN) Fund (6038)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	California Community College Capital Outlay Bond Fund of 2006 (6049)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 5	\$ 49,829	\$ 1,211,232	\$ 1,457,069
ADDITIONS				
Operating Income	—	—	63	—
Income From Investments	—	—	2,846	1,373
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	336	86,690	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	336	86,690	2,909	1,373
DEDUCTIONS				
Operating Expenditures and Expenses	341	90,058	287,547	203,860
Transfers to Other Funds	—	42,705	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	3,756	(33,558)	(4,583)
Total Deductions	341	136,519	253,989	199,277
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ —	\$ 960,152	\$ 1,259,165

California Earthquake Safety and Housing Rehabilitation Account, Housing Rehabilitation Loan Fund (0788)	California Library Construction and Renovation Fund (0794)	California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)
\$ 6,620	\$ 2,595	\$ (2,051)	\$ 96,023	\$ 7,576	\$ 7,102	\$ 2,708,168
1	—	—	—	—	—	2
—	—	—	241	2,736	876	5,024
—	—	—	—	—	—	—
—	—	8,392	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(1,107)	—	(1)
—	—	—	—	6,546	1,728	—
<u>1</u>	<u>—</u>	<u>8,392</u>	<u>241</u>	<u>8,175</u>	<u>2,604</u>	<u>5,025</u>
5	—	6,351	42,732	9,672	2,660	144,229
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(8)	5	—	—	—
<u>5</u>	<u>—</u>	<u>6,343</u>	<u>42,737</u>	<u>9,672</u>	<u>2,660</u>	<u>144,229</u>
<u>\$ 6,616</u>	<u>\$ 2,595</u>	<u>\$ (2)</u>	<u>\$ 53,527</u>	<u>\$ 6,079</u>	<u>\$ 7,046</u>	<u>\$ 2,568,964</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	Children's Hospital Bond Act Fund (6079)	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 8,449	\$ —	\$ 474,389	\$ 193,100
ADDITIONS				
Operating Income	—	—	—	17
Income From Investments	—	—	2,269	10
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	51	—	—
Bonds Authorized	—	980,000	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	—	980,051	2,269	27
DEDUCTIONS				
Operating Expenditures and Expenses	148	3	106,507	14,152
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Total Deductions	148	3	106,507	14,152
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 8,301	\$ 980,048	\$ 370,151	\$ 178,975

Clean Water and Water Reclamation Fund of 1988 (0764)	County Correctional Facility Capital Expenditure and Youth Facility Bond Fund of 1988 (0796)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 (0768)	Economic Recovery Fund (6045)	Fish and Wildlife Habitat Enhancement Fund (0748)	Higher Education Capital Outlay Bond Fund of 1988 (0785)
\$ 128	\$ 267	\$ 3,995,418	\$ 15,365	\$ 924,728	\$ 1,378	\$ 10,440
—	—	—	—	—	—	—
346	—	5,084	199	2	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,575	—	—	—	—	—	—
<u>1,921</u>	<u>—</u>	<u>5,084</u>	<u>199</u>	<u>2</u>	<u>—</u>	<u>—</u>
8	16	190,565	6,318	—	17	—
1,921	—	—	—	70	—	—
—	—	—	—	—	—	—
—	—	(1,226)	(5,384)	—	—	—
<u>1,929</u>	<u>16</u>	<u>189,339</u>	<u>934</u>	<u>70</u>	<u>17</u>	<u>—</u>
<u>\$ 120</u>	<u>\$ 251</u>	<u>\$ 3,811,163</u>	<u>\$ 14,630</u>	<u>\$ 924,660</u>	<u>\$ 1,361</u>	<u>\$ 10,440</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	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)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 2,191	\$ 8,506	\$ 40,465	\$ 35,839
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	1	1	—	722
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	60
Other Additions	—	—	—	—
Total Additions	1	1	—	782
DEDUCTIONS				
Operating Expenditures and Expenses	5	5	9	15,447
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(2,959)
Total Deductions	5	5	9	12,488
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 2,187	\$ 8,502	\$ 40,456	\$ 24,133

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

California Ports Infrastructure, Security, and Air Quality Improvement Account						
Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)	High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Port and Maritime Security Account (6073)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)
\$ 64,300	\$ 611,929	\$ —	\$ (7,551)	\$ 40,000	\$ (44)	\$ (50)
—	—	—	—	—	—	—
1,334	5,252	239	—	—	—	—
—	—	—	—	—	—	—
—	—	—	38,067	—	987	215,429
30	600	9,950,000	—	—	—	—
—	—	—	—	—	—	—
1,364	5,852	9,950,239	38,067	—	987	215,429
41,104	216,614	8,609	18,351	896	943	215,562
—	—	—	12,165	39,055	—	—
—	—	—	—	—	—	—
(304)	46,036	—	—	49	—	(183)
40,800	262,650	8,609	30,516	40,000	943	215,379
\$ 24,864	\$ 355,131	\$ 9,941,630	\$ —	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

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

	Highway- Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	Local Bridge Seismic Retrofit Account (6062)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ (1)	\$ (860)	\$ 18,349,414	\$ (15)
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	—	—	14,808	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	331	76,476	—	2,371
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	(5,067)	—
Other Additions	—	—	—	—
Total Additions	331	76,476	9,741	2,371
DEDUCTIONS				
Operating Expenditures and Expenses	330	75,567	35,446	2,355
Transfers to Other Funds	—	—	1,304,112	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	49	—	1
Total Deductions	330	75,616	1,339,558	2,356
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ —	\$ 17,019,597	\$ —

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

Local Streets and Road Improvement, Congestion Relief, and Traffic Safety Account (6065)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Home Building and Rehabilitation Fund (0714)
\$ (79,794)	\$ (2)	\$ —	\$ (6)	\$ —	\$ (394)	\$ 28,979
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
419,350	256,490	266	5,233	—	366,159	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
419,350	256,490	266	5,233	—	366,159	—
223,354	256,490	266	5,223	(27,439)	366,380	261
—	—	—	—	25,827	—	—
—	—	—	—	—	—	—
116,202	5	—	4	1,612	(615)	—
339,556	256,495	266	5,227	—	365,765	261
\$ —	\$ (7)	\$ —	\$ —	\$ —	\$ —	\$ 28,718

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Housing and Emergency Shelter Trust Fund of 2006 (Continued on next page)			
	Housing and Emergency Shelter Trust Fund (6037)	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Housing Urban-Suburban- and-Rural Parks Account (6071)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 156,791	\$ —	\$ 1,707,957	\$ —
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	2,814	—	3,141	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	364,370	—	55
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	(16)	—	—	—
Other Additions	—	—	—	—
Total Additions	2,798	364,370	3,141	55
DEDUCTIONS				
Operating Expenditures and Expenses	32,063	325,052	5,009	55
Transfers to Other Funds	—	39,318	661,877	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Total Deductions	32,063	364,370	666,886	55
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 127,526	\$ —	\$ 1,044,212	\$ —

Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Lake Tahoe Acquisitions Fund (0720)	Parkland Fund of 1980 (0721)	Parkland Fund of 1984 (0722)	Passenger Rail Bond Fund of 1990 (0756)	Preservation Opportunity Fund (6039)
\$ 399,987	\$ —	\$ 149	\$ 71	\$ 200	\$ 6,070	\$ —
—	—	—	—	—	—	—
—	—	1	—	—	—	—
—	—	—	—	—	—	—
3,006	95,644	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,006	95,644	1	—	—	—	—
2,913	95,644	5	33	—	38	(2,083)
400,219	—	—	—	—	—	2,083
—	—	—	—	—	—	—
(139)	—	—	—	—	—	—
402,993	95,644	5	33	—	38	—
\$ —	\$ —	\$ 145	\$ 38	\$ 200	\$ 6,032	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Prison Construction Bond Fund of 1990 (0751)	Prison Construction Fund of 1986 (0746)	Prison Construction Fund of 1988 (0747)	Recreation and Fish and Wildlife Enhancement Fund (0728)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 2,812	\$ 32	\$ 5,392	\$ 35
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	43	—	6	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	43	—	6	—
DEDUCTIONS				
Operating Expenditures and Expenses	533	5	533	—
Transfers to Other Funds	—	—	—	35
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(309)	—
Total Deductions	533	5	224	35
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 2,322	\$ 27	\$ 5,174	\$ —

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

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

Clean Water and Water Recycling Account (Continued on next page)						
Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Delta Tributary Watershed Subaccount *	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Small Communities Grant Subaccount (0418)	State Revolving Fund Loan Subaccount *
\$ (2,194)	\$ —	\$ —	\$ —	\$ 5,926	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	121	520	—	—
9,304	4,328	—	276	1	26	—
—	—	—	—	—	—	—
—	—	—	16	—	—	—
—	—	—	442	783	—	—
9,304	4,328	—	855	1,304	26	—
14,636	—	—	855	1	26	—
—	4,328	—	—	2	—	—
—	—	—	—	—	—	—
(3,701)	—	—	—	(1)	—	—
10,935	4,328	—	855	2	26	—
\$ (3,825)	\$ —	\$ —	\$ —	\$ 7,228	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

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

	(continued from previous page)	Delta Improvement Account		
		Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	CALFED Subaccount * (0415)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 36,170	\$ (1,211)	\$ —	\$ (49)
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	1,610	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	3,420	—	—	122
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	349	—	—	—
Other Additions	2,183	—	—	—
Total Additions	7,562	—	—	122
DEDUCTIONS				
Operating Expenditures and Expenses	3,684	(440)	—	78
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	—	—	(3)
Total Deductions	3,680	(440)	—	75
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 40,052	\$ (771)	\$ —	\$ (2)

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

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

Water Supply Reliability Account
(continued on next page)

Delta Improvement Account (0403)	Delta Levee Rehabilitation Subaccount (0409)	South Delta Barriers Subaccount * (0413)	Flood Control and Prevention Account * (0547)	Safe, Clean, Reliable Water Supply Fund (0402)	Feasibility Projects Subaccount (0445)	Local Projects Subaccount (0543)
\$ —	\$ 15	\$ —	\$ —	\$ 168,786	\$ (6)	\$ (132)
—	—	—	—	—	—	—
—	—	—	—	1,141	—	345
122	—	—	—	—	30	—
—	—	—	—	—	—	—
—	—	—	—	—	—	700
122	—	—	—	1,141	30	1,045
—	—	—	—	3,504	30	28
122	—	—	—	9,182	—	922
—	—	—	—	—	—	—
—	—	—	—	—	—	(1)
122	—	—	—	12,686	30	949
\$ —	\$ 15	\$ —	\$ —	\$ 157,241	\$ (6)	\$ (36)

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Safe, Clean, Reliable Water Supply Fund (Continued from previous page)			
	Water Supply Reliability Account (Continued from previous page)			
	Sacramento Valley Water Management and Habitat Protection Subaccount (0544)	Water Conservation and Groundwater Recharge Subaccount * (0446)	Water Supply Reliability Account * (0444)	Coastal Nonpoint Source Control Subaccount (6022)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ —	\$ —	\$ —	\$ 9
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	—	—	—	1
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	9	—	—	754
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	9	—	—	755
DEDUCTIONS				
Operating Expenditures and Expenses	22	—	—	1,208
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	(447)
Total Deductions	22	—	—	761
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ (13)	\$ —	\$ —	\$ 3

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

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

Clean Water and Water Recycling Account				Flood Protection Account (Continued on next page)		
Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Wastewater Construction Grant Subaccount (6021)	Agriculture and Open Space Mapping Subaccount (6004)	Flood Control Subventions Subaccount * (6006)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)
\$ 13	\$ 1,522	\$ 1	\$ 29	\$ —	\$ —	\$ (572)
2	—	—	—	—	—	—
—	244	—	—	—	—	—
—	—	—	—	—	—	—
2,082	—	—	81	—	9,486	1,160
—	—	—	—	—	—	—
—	(96)	—	—	—	—	—
—	267	—	—	—	—	—
2,084	415	—	81	—	9,486	1,160
9,623	—	1	95	—	—	9,771
—	—	—	—	—	9,486	—
—	—	—	—	—	—	—
(7,531)	—	—	—	—	—	(8,155)
2,092	—	1	95	—	9,486	1,616
\$ 5	\$ 1,937	\$ —	\$ 15	\$ —	\$ —	\$ (1,028)

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (Continued from previous page)			
	Flood Protection Account (Continued from previous page)			Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)
	State Capital Protection Subaccount (6008)	Urban Stream Restoration Subaccount (6007)	Yuba Feather Flood Protection Subaccount (6010)	
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ (90)	\$ (2,511)	\$ (321)	\$ 520,243
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	—	—	—	2,431
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	90	615	7,540	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	(65)
Other Additions	—	—	—	—
Total Additions	90	615	7,540	2,366
DEDUCTIONS				
Operating Expenditures and Expenses	—	3,535	7,967	6,397
Transfers to Other Funds	—	—	—	27,110
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(4,426)	—	(366)
Total Deductions	—	(891)	7,967	33,141
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ (1,005)	\$ (748)	\$ 489,468

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

Water Conservation Account (6023)	Watershed Protection Account					
	Lake Elsinore and San Jacinto Watershed Subaccount (6017)	River Protection Subaccount (6015)	Santa Ana River Watershed Subaccount (6016)	Water and Watershed Education Subaccount (6014)	Watershed Protection Account (6012)	Watershed Protection Subaccount (6013)
\$ (5,387)	\$ 1	\$ —	\$ 18	\$ (803)	\$ —	\$ 20
—	—	—	—	—	—	—
974	1	—	—	1	—	—
—	—	—	—	—	—	—
1,355	46	—	396	—	2,218	1,775
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,155	—	—	—	—	—	—
4,484	47	—	396	1	2,218	1,775
4,664	47	2	418	86	—	2,194
—	—	459	—	—	2,218	—
—	—	—	—	—	—	—
(255)	—	(460)	(9)	—	—	(399)
4,409	47	1	409	86	2,218	1,795
\$ (5,312)	\$ 1	\$ (1)	\$ 5	\$ (888)	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

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

	Water Supply, Reliability, and Infrastructure Account			
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Conjunctive Use Subaccount (6025)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Water Supply, Reliability, and Infrastructure Account (6024)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ (2,555)	\$ (9,336)	\$ (6,414)	\$ —
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	4,439	5,147	2,684	12,271
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	4,439	5,147	2,684	12,271
DEDUCTIONS				
Operating Expenditures and Expenses	6,675	10,501	28,845	—
Transfers to Other Funds	—	—	—	12,271
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(822)	6,351	(1,011)	—
Total Deductions	5,853	16,852	27,834	12,271
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ (3,969)	\$ (21,041)	\$ (31,564)	\$ —

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

Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	Senior Center Bond Act Fund * (0729)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State Coastal Conservancy Fund of 1984 (0730)
\$ 5,192,171	\$ 306,529	\$ 47,988	\$ —	\$ 945	\$ 47,943	\$ 1,203
—	137	—	—	—	—	—
9,654	2,496	907	—	—	1,845	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(26)	—	—	—	—	—
—	—	—	—	—	2,908	—
<u>9,654</u>	<u>2,607</u>	<u>907</u>	<u>—</u>	<u>—</u>	<u>4,753</u>	<u>—</u>
263,235	119,387	19,553	—	397	699	5
8,392	1,390	—	—	—	—	—
—	—	—	—	—	—	—
(2,943)	(33,404)	—	—	—	(2)	—
<u>268,684</u>	<u>87,373</u>	<u>19,553</u>	<u>—</u>	<u>397</u>	<u>697</u>	<u>5</u>
<u>\$ 4,933,141</u>	<u>\$ 221,763</u>	<u>\$ 29,342</u>	<u>\$ —</u>	<u>\$ 548</u>	<u>\$ 51,999</u>	<u>\$ 1,198</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	State School Building Lease-Purchase Fund (Continued on next page)			
	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)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 2,181	\$ 1,487	\$ 3,544	\$ 5,113
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	—	1	—	—
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	—	—	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	(369)	—	43	2
Other Additions	—	—	—	—
Total Additions	(369)	1	43	2
DEDUCTIONS				
Operating Expenditures and Expenses	1	8	1	5
Transfers to Other Funds	1,787	1,460	1,288	2,982
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Total Deductions	1,788	1,468	1,289	2,987
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 24	\$ 20	\$ 2,298	\$ 2,128

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

School Facilities Bond Act of November 1990 (0708)	School Facilities Bond Act of June 1992 (0745)	School Facilities Bond Act of November 1992 (0765)	School Facilities March 1996 Bond Account (0657)	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)
\$ 5,150	\$ 11,986	\$ 2,229	\$ 19,901	\$ 36,335	\$ 1,496,232	\$ 2,614,006
—	—	—	—	—	—	—
2	106	23	11	30	32,563	33,142
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	—	—	(182)	9	158	127
—	—	—	—	—	—	—
<u>4</u>	<u>106</u>	<u>23</u>	<u>(171)</u>	<u>39</u>	<u>32,721</u>	<u>33,269</u>
(32)	189	64	651	(2,145)	439,328	737,718
76	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(1)
<u>44</u>	<u>189</u>	<u>64</u>	<u>651</u>	<u>(2,145)</u>	<u>439,328</u>	<u>737,717</u>
<u>\$ 5,110</u>	<u>\$ 11,903</u>	<u>\$ 2,188</u>	<u>\$ 19,079</u>	<u>\$ 38,519</u>	<u>\$ 1,089,625</u>	<u>\$ 1,909,558</u>

(Continued)

Nongovernmental Cost Funds Bond Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	State School Facilities Fund of 2006 (6057)	State, Urban, and Coastal Park Fund (0742)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 6,550,205	\$ 1,997	\$ 943,611	\$ 36,755
ADDITIONS				
Operating Income	—	—	—	—
Income From Investments	22,086	1	5,249	323
Repayment of Loans to School Districts	—	—	—	—
Transfers From Other Funds	7,594	—	—	—
Bonds Authorized	—	—	—	—
Prior Year Revenue Adjustments	195	—	1,817	—
Other Additions	—	—	—	—
Total Additions	29,875	1	7,066	323
DEDUCTIONS				
Operating Expenditures and Expenses	1,560,550	9	250,212	612
Transfers to Other Funds	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	8	—	7,354	—
Total Deductions	1,560,558	9	257,566	612
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 5,019,522	\$ 1,989	\$ 693,111	\$ 36,466

Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Conservation Fund of 1988 (0790)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
\$ 69,695	\$ 21,448	\$ 9,113	\$ 1,908,309	\$ 52,577,480
—	—	—	9	231
515	1,162	618	2,881	170,372
—	—	—	—	—
—	—	—	—	2,017,074
—	—	—	—	10,930,000
—	(20)	—	(11)	(3,552)
—	5,885	2,481	—	27,653
515	7,027	3,099	2,879	13,141,778
2,924	7,341	3,139	307,476	6,846,547
—	—	—	—	2,612,862
—	—	—	—	—
—	225	—	(40,725)	27,723
2,924	7,566	3,139	266,751	9,487,132
\$ 67,286	\$ 20,909	\$ 9,073	\$ 1,644,437	\$ 56,232,126

(Concluded)

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Trust and
Agency
Funds —
Federal

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2009
(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund * (7502)	Federal Student Loan Reserve Fund (0783)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 33	\$ 48	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	—	—	8,657
Amount on Deposit with U.S. Treasury	—	—	—	—
Receivables	—	—	—	75,733
Due From Other Funds	670	732,892	—	3,811
Due From Other Governments	—	—	—	140,047
Prepaid Expenses	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	702	—	—
Investment in General Fixed Assets	—	(702)	—	—
Other Assets	—	—	—	—
Total Assets	\$ 703	\$ 732,940	\$ —	\$ 228,249
LIABILITIES				
Accounts Payable	\$ 107	\$ 728,100	\$ —	\$ 1,129
Due to Other Funds	581	4,308	—	40,758
Due to Other Governments	15	1	—	92,411
Advance Collections	—	—	—	—
Advances From Other Funds	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	703	732,409	—	134,298
FUND BALANCE				
Unreserved-Undesignated	—	531	—	93,951
Total Fund Balance (Deficit)	—	531	—	93,951
Total Liabilities and Fund Balance	\$ 703	\$ 732,940	\$ —	\$ 228,249

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

Federal Trust Fund							Safe Drinking Water State Revolving Fund Public Water System Fund (7500)
Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund * (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Recreational Trails Fund (0858)		
\$ 272,174	\$ 4	\$ —	\$ —	\$ 87	\$ 81	\$ —	\$ 1
—	10,448	—	39	—	—	—	—
—	—	—	—	—	—	—	—
1,149	—	—	—	—	—	—	—
247,485	39	—	—	—	—	—	45
12,670,962	—	—	—	—	12,220	—	—
59,446	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
\$ 13,251,216	\$ 10,491	\$ —	\$ 39	\$ 87	\$ 12,301	\$ —	\$ 46
\$ 5,572,591	\$ —	\$ —	\$ —	\$ —	\$ 646	\$ —	\$ 20
4,132,777	—	—	—	—	969	—	26
3,491,170	—	—	—	—	10,686	—	—
51,626	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
3,052	—	—	—	—	—	—	—
13,251,216	—	—	—	—	12,301	—	46
—	10,491	—	39	87	—	—	—
—	10,491	—	39	87	—	—	—
\$ 13,251,216	\$ 10,491	\$ —	\$ 39	\$ 87	\$ 12,301	\$ —	\$ 46

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2009
(Amounts in thousands)

	Small System Technical Assistance Account (0628)	South Los Angeles Medical Services Preservation Fund * (7504)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 64	\$ —	\$ 296	\$ 2,391
Deposits in Surplus Money Investment Fund	—	—	—	—
Amount on Deposit with U.S. Treasury	—	—	—	—
Receivables	—	—	—	3,739
Due From Other Funds	295	—	—	99,681
Due From Other Governments	—	—	—	468
Prepaid Expenses	—	—	—	10,322
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	84,652
Investment in General Fixed Assets	—	—	—	(84,652)
Other Assets	—	—	—	—
Total Assets	\$ 359	\$ —	\$ 296	\$ 116,601
LIABILITIES				
Accounts Payable	\$ 214	\$ —	\$ —	\$ 100,561
Due to Other Funds	145	—	—	7,648
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Advances From Other Funds	—	—	—	7,863
Other Liabilities	—	—	—	313
Total Liabilities	359	—	—	116,385
FUND BALANCE				
Unreserved-Undesignated	—	—	296	216
Total Fund Balance (Deficit)	—	—	296	216
Total Liabilities and Fund Balance	\$ 359	\$ —	\$ 296	\$ 116,601

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

Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)	United States Grazing Fees Fund * (0882)	Water System Reliability Account (0626)	Total
\$ (326,844)	\$ —	\$ —	\$ —	\$ 238	\$ (51,426)
—	—	—	—	—	19,144
118,013	—	—	—	—	118,013
123,060	—	—	—	—	203,681
270,448	—	—	—	806	1,356,172
31,329	—	—	—	—	12,855,026
—	—	—	—	—	69,768
—	—	—	—	—	—
—	—	—	—	—	—
2,511	—	—	—	—	87,865
(2,511)	—	—	—	—	(87,865)
—	—	—	—	—	—
\$ 216,006	\$ —	\$ —	\$ —	\$ 1,044	\$ 14,570,378
\$ 53,972	\$ —	\$ —	\$ —	\$ 612	\$ 6,457,952
179,295	—	—	—	84	4,366,591
2,287	—	—	—	348	3,596,918
—	—	—	—	—	51,626
—	—	—	—	—	7,863
43,094	—	—	—	—	46,459
278,648	—	—	—	1,044	14,527,409
(62,642)	—	—	—	—	42,969
(62,642)	—	—	—	—	42,969
\$ 216,006	\$ —	\$ —	\$ —	\$ 1,044	\$ 14,570,378

(Concluded)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Demonstration Disproportionate Share Hospital Fund (7502)	Federal Student Loan Reserve Fund (0783)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ —	\$ 540	\$ —	\$ 65,718
ADDITIONS				
Operating Income	—	6	—	1,596,383
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Transfers From Other Funds	3,997	859,529	571,940	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	3,997	859,535	571,940	1,596,383
DEDUCTIONS				
Operating Expenditures and Expenses	3,997	861,999	571,940	1,568,150
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures ..	—	(2,455)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	3,997	859,544	571,940	1,568,150
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ 531	\$ —	\$ 93,951

Federal Trust Fund						Safe Drinking Water State Revolving Fund
Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)	Recreational Trails Fund (0858)	Public Water System Fund (7500)
\$ —	\$ 10,243	\$ —	\$ 35	\$ 87	\$ —	\$ —
—	225	—	2	—	4,235	—
53,598,270	—	—	—	—	—	—
13,645,602	—	612,578	—	—	—	917
—	—	—	—	—	—	—
10	—	—	—	—	—	—
67,243,882	225	612,578	2	—	4,235	917
50,694,096	—	612,578	(2)	—	4,235	917
16,546,328	—	—	—	—	—	—
—	(23)	—	—	—	—	—
—	—	—	—	—	—	—
3,458	—	—	—	—	—	—
67,243,882	(23)	612,578	(2)	—	4,235	917
\$ —	\$ 10,491	\$ —	\$ 39	\$ 87	\$ —	\$ —

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Small System Technical Assistance Account (0628)	South Los Angeles Medical Services Preservation Fund (7504)	State Child Care Capital Outlay Fund (0863)	Unemployment Administration Fund (0870)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ —	\$ —	\$ 296	\$ 893
ADDITIONS				
Operating Income	—	—	—	590
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Transfers From Other Funds	2,162	137,700	—	587,086
Prior Year Revenue Adjustments	—	—	—	(71)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	2,162	137,700	—	587,605
DEDUCTIONS				
Operating Expenditures and Expenses	2,162	137,700	—	580,922
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures ..	—	—	—	7,360
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	2,162	137,700	—	588,282
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ —	\$ 296	\$ 216

Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)	Water System Reliability Account (0626)	Total
\$ 2,574,015	\$ —	\$ —	\$ —	\$ —	\$ 2,651,827
4,877,547	141	57,977	52	—	6,537,158
—	—	—	—	—	53,598,270
44,935	—	—	—	—	44,935
20,093,314	—	—	—	2,633	36,517,458
(38,324)	—	—	—	—	(38,395)
—	—	—	—	—	—
—	—	—	—	—	10
24,977,472	141	57,977	52	2,633	96,659,436
13,997,966	141	57,977	52	2,633	69,097,463
13,616,680	—	—	—	—	30,163,008
(517)	—	—	—	—	4,365
—	—	—	—	—	—
—	—	—	—	—	3,458
27,614,129	141	57,977	52	2,633	99,268,294
\$ (62,642)	\$ —	\$ —	\$ —	\$ —	\$ 42,969

(Concluded)

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**Public Service
Enterprise
Funds**

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 103,644	\$ 5	\$ —
Deposits in Surplus Money Investment Fund	155	1,637,710	39,137	24,066
Receivables	5	62,895	22	—
Due From Other Funds	—	8,561	154	91
Due From Other Governments	—	26	—	—
Prepaid Expenses	—	653	—	—
Inventory	—	—	—	—
Investments	—	590,942	—	—
Advances and Loans Receivable	—	8,320,029	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	806	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	200,000	275,000	—	—
Provision for Unissued Authorized Securities	(200,000)	(275,000)	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	38,343	—	—
Total Assets	\$ 161	\$ 10,763,609	\$ 39,318	\$ 24,157
LIABILITIES				
Accounts Payable	\$ 1	\$ 48,377	\$ 1,979	\$ —
Benefits Payable	—	—	—	—
Due to Other Funds	3	8,370	119	—
Due to Other Governments	—	19,436	5,128	—
Accrued Interest Payable	—	162,281	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	35,678	—	—
Deposits	—	250,245	967	—
PMIA Loans Payable	—	250,000	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	23,134	—	—
Bonds Payable	—	8,220,485	—	—
Other Liabilities	2	2,595	—	—
Total Liabilities	6	9,020,601	8,193	—
FUND BALANCE				
Unreserved-Undesignated	155	1,743,008	31,125	24,157
Total Fund Balance (Deficit)	155	1,743,008	31,125	24,157
Total Liabilities and Fund Balance	\$ 161	\$ 10,763,609	\$ 39,318	\$ 24,157

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

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)
\$ 1	\$ 1	\$ 20,696	\$ —	\$ 33,397	\$ 9,194	\$ —
5,223	72	76,944	388	100,893	275,211	—
1	—	56,903	—	6,186	13,923	—
22	—	520	30	393	1,165	—
—	—	34,100	—	1,642	—	—
—	—	—	—	—	—	—
—	—	6,132	—	—	13,225	—
—	—	(9,661)	—	2,608,082	68,694	—
183	—	11,561	1,445	42,940	—	—
—	—	—	—	—	—	—
—	—	825,390	—	2,178,301	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
60,000	—	167,600	—	—	—	—
(60,000)	—	(167,600)	—	—	—	—
—	—	—	—	—	2,387,623	—
—	—	990,065	8	27,909	141,831	—
\$ 5,430	\$ 73	\$ 2,012,650	\$ 1,871	\$ 4,999,743	\$ 2,910,866	\$ —
\$ —	\$ —	\$ 18,080	\$ —	\$ 6,429	\$ 510	\$ —
—	—	—	—	—	—	—
—	—	26,160	—	6,918	46	—
—	—	74	—	1	—	—
—	—	5,017	—	1,265	12,309	—
—	—	—	—	—	—	—
—	—	214,511	—	4,804	56,583	—
4	—	695	—	—	—	—
—	—	27,288	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	531,700	1,755	(1,295)	2,597,781	—
—	—	48,147	28	—	—	—
4	—	871,672	1,783	18,122	2,667,229	—
5,426	73	1,140,978	88	4,981,621	243,637	—
5,426	73	1,140,978	88	4,981,621	243,637	—
\$ 5,430	\$ 73	\$ 2,012,650	\$ 1,871	\$ 4,999,743	\$ 2,910,866	\$ —

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund (9329)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 46,253	\$ 3,604	\$ 279,587	\$ 333,984
Deposits in Surplus Money Investment Fund	—	—	163,032	2,752,497
Receivables	—	7	453,740	6,160,337
Due From Other Funds	600	—	—	10,589
Due From Other Governments	5,571	—	157,706	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	19,823,565	—
Advances and Loans Receivable	1,971	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	59,742	—	384,634	—
Investment in General Fixed Assets	(59,742)	—	—	—
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	—	—	—	72,233
Total Assets	\$ 54,395	\$ 3,611	\$ 21,262,264	\$ 9,329,640
LIABILITIES				
Accounts Payable	\$ 7,293	\$ —	\$ 614,996	\$ 265,659
Benefits Payable	—	—	15,244,376	—
Due to Other Funds	8,001	3	—	—
Due to Other Governments	12,045	—	10,935	—
Accrued Interest Payable	—	—	—	63,295
Dividends Payable	—	—	1,000	—
Advance Collections	—	—	157,389	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	9,000,686
Other Liabilities	294	—	86,224	—
Total Liabilities	27,633	3	16,114,920	9,329,640
FUND BALANCE				
Unreserved-Undesignated	26,762	3,608	5,147,344	—
Total Fund Balance (Deficit)	26,762	3,608	5,147,344	—
Total Liabilities and Fund Balance	\$ 54,395	\$ 3,611	\$ 21,262,264	\$ 9,329,640

East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)
\$ 1	\$ 2	\$ 167	\$ 86	\$ 1	\$ 4	\$ 10
20,469	40,381	—	148,976	192,557	29,529	27,061
—	460	—	136	20	—	—
2,064	237	—	15,488	720	6,409	133
—	—	—	14,140	—	—	—
—	—	—	163	—	—	—
—	—	—	—	—	—	—
46,926	550	11	—	57,608	61,639	—
—	—	—	—	—	—	—
—	498	—	1,278	3,818	—	—
—	(498)	—	(1,278)	—	—	—
—	—	—	415	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
235	—	—	—	—	205	—
\$ 69,695	\$ 41,630	\$ 178	\$ 179,404	\$ 254,724	\$ 97,786	\$ 27,204
\$ —	\$ 39,153	\$ —	\$ 22,049	\$ 259	\$ —	\$ 7,305
—	—	—	—	—	—	—
—	1,165	—	8,221	219	—	19
—	—	—	129,279	5	—	—
734	—	—	—	—	827	—
—	—	—	—	—	—	—
—	—	—	—	46	4	—
—	—	42	415	29	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
56,358	—	—	—	—	71,774	—
—	1,277	—	2	126,850	—	—
57,092	41,595	42	159,966	127,408	72,605	7,324
12,603	35	136	19,438	127,316	25,181	19,880
12,603	35	136	19,438	127,316	25,181	19,880
\$ 69,695	\$ 41,630	\$ 178	\$ 179,404	\$ 254,724	\$ 97,786	\$ 27,204

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)	Safe Drinking Water State Revolving Fund (0629)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 3	\$ —	\$ 22,525
Deposits in Surplus Money Investment Fund	7,135	23,009	1,158	123,925
Receivables	—	298	—	50
Due From Other Funds	2,412	3,329	372	56,391
Due From Other Governments	—	—	—	6,637
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	9,115	—	—
Advances and Loans Receivable	105,979	83,997	8,275	152
Interfund Loans Receivable	—	—	—	—
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	888	118	118	—
Total Assets	\$ 116,415	\$ 119,869	\$ 9,923	\$ 209,680
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ 66,199
Benefits Payable	—	—	—	—
Due to Other Funds	—	—	—	3,517
Due to Other Governments	—	—	—	47,878
Accrued Interest Payable	1,271	482	126	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	106,176	86,039	9,574	—
Other Liabilities	—	—	—	—
Total Liabilities	107,447	86,521	9,700	117,594
FUND BALANCE				
Unreserved-Undesignated	8,968	33,348	223	92,086
Total Fund Balance (Deficit)	8,968	33,348	223	92,086
Total Liabilities and Fund Balance	\$ 116,415	\$ 119,869	\$ 9,923	\$ 209,680

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Funds (0987)	Unemployment Compensation Disability Fund (0588)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 302	\$ 346	\$ 9	\$ (109,663)
Deposits in Surplus Money Investment Fund	—	—	—	1,358,771
Receivables	7	—	—	10,537
Due From Other Funds	6,900	—	—	41,336
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	5,223
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	1,163,051	3,699
Investment in General Fixed Assets	—	—	(1,163,051)	(3,699)
Securities and Other Property Held in Trust	—	—	—	—
Commercial Paper Authorized	—	—	—	—
Bonds Authorized and Unissued	—	—	—	—
Provision for Unissued Authorized Securities	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 7,209	\$ 346	\$ 9	\$ 1,306,204
LIABILITIES				
Accounts Payable	\$ 682	\$ 18	\$ —	\$ 5
Benefits Payable	—	—	—	—
Due to Other Funds	—	—	—	3,962
Due to Other Governments	—	—	—	—
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	9	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	5	—	46,119
Total Liabilities	682	23	9	50,086
FUND BALANCE				
Unreserved-Undesignated	6,527	323	—	1,256,118
Total Fund Balance (Deficit)	6,527	323	—	1,256,118
Total Liabilities and Fund Balance	\$ 7,209	\$ 346	\$ 9	\$ 1,306,204

Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ 8,193	\$ —	\$ 26,180	\$ 1	\$ 797,145
—	7,395	266,551	12,296	8,190,071
6,272	120	(12,304)	—	6,954,472
2,006	12	1,758	53	179,537
—	—	—	—	219,822
—	—	2,445	—	10,435
—	—	—	—	24,689
—	24,562	29,776	—	24,707,055
—	—	1,738,502	—	10,743,858
—	—	—	—	—
—	—	532	—	6,955,877
—	—	—	—	(3,514,250)
—	—	—	—	415
—	—	263,610	—	263,610
—	—	1,705,195	—	2,407,795
—	—	(1,968,805)	—	(2,671,405)
—	—	—	—	4,315,533
—	—	45,657	—	1,320,185
\$ 16,471	\$ 32,089	\$ 2,099,097	\$ 12,350	\$ 60,904,844
\$ 486	\$ —	\$ 7,992	\$ —	\$ 2,713,889
—	—	—	—	15,244,376
17	132	232	42	348,839
—	—	125	—	225,022
—	—	9,398	—	286,293
—	—	—	—	1,000
—	—	—	—	472,163
—	—	11,585	—	263,994
—	—	—	—	277,288
—	31,957	—	—	31,957
—	—	—	—	64,855
—	—	1,865,479	—	24,687,986
—	—	4,679	—	500,899
503	32,089	1,899,490	42	45,118,561
15,968	—	199,607	12,308	15,786,283
15,968	—	199,607	12,308	15,786,283
\$ 16,471	\$ 32,089	\$ 2,099,097	\$ 12,350	\$ 60,904,844

(Concluded)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	California Alternative Energy Authority Fund (0528)	California Housing Finance Fund (0501)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 83	\$ 1,466,168	\$ 14,523	\$ 23,637
ADDITIONS				
Operating Income	134	123,286	8,510	520
Income From Investments	—	526,834	—	—
Transfers From Other Funds	106	448,433	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	(21,064)	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	625	—
Total Additions	240	1,077,489	9,135	520
DEDUCTIONS				
Operating Expenditures and Expenses	168	373,352	(9,720)	—
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	—	—	—	—
Interest on Bonded Debt	—	427,297	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	2,253	—
Total Deductions	168	800,649	(7,467)	—
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 155	\$ 1,743,008	\$ 31,125	\$ 24,157

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)
\$ 5,302	\$ 73	\$ 1,413,995	\$ 88	\$ 7,563,279	\$ 240,808	\$ 2,216
126	2	639,504	150	559,036	235,625	77
—	—	—	—	—	—	—
—	—	5,857	—	114,413	84,842	—
—	—	—	—	—	—	—
—	—	—	—	12	—	—
—	—	(230,885)	—	—	—	—
—	—	—	—	—	—	36
126	2	414,476	150	673,461	320,467	113
2	2	607,541	150	526,160	265,102	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	79,952	—	68,255	11,768	2,329
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,660,704	40,768	—
—	—	—	—	—	—	—
2	2	687,493	150	3,255,119	317,638	2,329
\$ 5,426	\$ 73	\$ 1,140,978	\$ 88	\$ 4,981,621	\$ 243,637	\$ —

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Child Care Facilities Revolving Fund (0620)	Chrome Plating Pollution Prevention Fund (9329)	Compensation Insurance Fund (0512)	Department of Water Resources Electric Power Fund (3100)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 25,241	\$ 3,567	\$ 5,099,118	\$ —
ADDITIONS				
Operating Income	—	5	1,392,171	5,487,898
Income From Investments	—	—	850,381	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	39,852	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	7,091	138	—	—
Total Additions	7,091	143	2,282,404	5,487,898
DEDUCTIONS				
Operating Expenditures and Expenses	1,293	102	2,234,178	5,487,898
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	8,000	—	—	—
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	(3,723)	—	—	—
Total Deductions	5,570	102	2,234,178	5,487,898
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 26,762	\$ 3,608	\$ 5,147,344	\$ —

East Bay State Building Authority Fund (0523)	Employment Training Fund (0514)	First-Time Home Buyers Fund (0513)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	Los Angeles State Building Authority Fund (0524)	Mobilehome Park Purchase Fund (0530)
\$ 12,932	\$ 2,115	\$ 137	\$ 65,914	\$ 112,639	\$ 26,218	\$ 16,393
3,298	81,502	—	33,397	27,919	3,980	2,799
—	1,513	1	—	—	—	—
2	—	—	—	—	—	—
—	—	—	—	—	—	—
—	295	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	9,275	—	—	813
3,300	83,310	1	42,672	27,919	3,980	3,612
3,627	107,305	2	43,119	13,242	5,017	125
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	—	—	36,000	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(21,915)	—	(466)	—	—	—
—	—	—	—	—	—	—
—	—	—	10,495	—	—	—
3,629	85,390	2	89,148	13,242	5,017	125
\$ 12,603	\$ 35	\$ 136	\$ 19,438	\$ 127,316	\$ 25,181	\$ 19,880

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Oakland State Building Authority Fund (0539)	Public Building Construction Fund High Technology Education Revenue Bond Fund (0525)	Riverside County Public Financing Authority Fund (0561)	Safe Drinking Water State Revolving Fund (0629)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 8,918	\$ 33,094	\$ 173	\$ 55,376
ADDITIONS				
Operating Income	5,014	15,844	590	11,540
Income From Investments	—	—	—	—
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	17,386
Total Additions	5,014	15,844	590	28,926
DEDUCTIONS				
Operating Expenditures and Expenses	4,964	15,590	540	(83,314)
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	—	—	—	1,760
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	73,770
Total Deductions	4,964	15,590	540	(7,784)
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 8,968	\$ 33,348	\$ 223	\$ 92,086

San Bernardino State Building Authority Fund (0541)	San Francisco State Building Fund (0538)	Small Craft Harbor Bond Fund (0559)	Small Craft Harbor Improvement Fund (0560)	State Coastal Conservancy Fund (0565)	State Lottery Fund (0562)	State University and Colleges Funds (0505,0573,0575, 0576,0578,0580, 0581,0583)
\$ 5,366	\$ 36,107	\$ 3,025	\$ —	\$ 6,281	\$ —	\$ 595,238
2,781	15,656	62	4	744	2,980,040	9,932
—	—	—	—	—	—	3,386
129	—	—	195	—	—	202,496
—	—	—	—	—	—	—
—	—	—	—	—	—	390
—	—	—	—	—	—	—
—	—	—	—	1,067	—	587,255
2,910	15,656	62	199	1,811	2,980,040	803,459
2,492	13,832	2	—	1,934	1,952,311	416,164
—	—	—	—	—	—	—
—	—	—	—	—	—	—
129	—	195	—	—	1,027,729	82,091
—	—	—	—	—	—	145,048
—	—	—	—	—	—	200,101
—	—	—	—	—	—	(110)
—	—	—	—	—	—	—
2,621	13,832	197	—	1,934	2,980,040	843,294
\$ 5,655	\$ 37,931	\$ 2,890	\$ 199	\$ 6,158	\$ —	\$ 555,403

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Toll Bridge Funds * (0987)	Unemployment Compensation Disability Fund (0588)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 10,658	\$ 163	\$ —	\$ 1,449,285
ADDITIONS				
Operating Income	14,667	132	—	4,663,038
Income From Investments	—	—	—	27,503
Transfers From Other Funds	—	—	—	—
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	—	249	—	9,498
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	14,667	381	—	4,700,039
DEDUCTIONS				
Operating Expenditures and Expenses	18,798	221	—	4,893,795
Workers Benefit Payments	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Transfers to Other Funds	—	—	—	—
Interest on Bonded Debt	—	—	—	—
Redemption of Bonds and Notes	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures..	—	—	—	(589)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	18,798	221	—	4,893,206
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 6,527	\$ 323	\$ —	\$ 1,256,118

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

Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Veterans' Indemnity Fund (0591)	Total
\$ 17,607	\$ —	\$ 222,187	\$ 11,193	\$ 18,549,117
33,087	1,479	118,173	—	16,472,722
—	—	—	287	1,409,905
—	—	1,479	5,517	863,469
—	—	—	—	—
—	—	—	—	29,232
—	—	—	—	(230,885)
—	—	—	—	623,686
33,087	1,479	119,652	5,804	19,168,129
34,726	—	135,598	4,689	17,071,007
—	—	—	—	—
—	—	—	—	—
—	1,479	5,517	—	1,325,206
—	—	—	—	572,345
—	—	—	—	200,101
—	—	1,117	—	(21,963)
—	—	—	—	2,701,472
—	—	—	—	82,795
34,726	1,479	142,232	4,689	21,930,963
\$ 15,968	\$ —	\$ 199,607	\$ 12,308	\$ 15,786,283

(Concluded)

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Working Capital and Revolving Funds

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 181,145	\$ 1	\$ 313
Deposits in Surplus Money Investment Fund	—	1,734	—
Receivables	21	—	—
Due From Other Funds	48,580	6	—
Due From Other Governments	1,173	—	—
Prepaid Expenses	30,013	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	3,509,736	—	—
Investment in General Fixed Assets	(412)	—	—
Other Assets	—	—	—
Total Assets	\$ 3,770,256	\$ 1,741	\$ 313
LIABILITIES			
Accounts Payable	\$ 40,610	\$ —	\$ —
Due to Other Funds	4,382	—	—
Due to Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	3,745,830	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	528	—	—
Total Liabilities	3,791,350	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	(21,094)	1,741	313
Total Fund Balance (Deficit)	(21,094)	1,741	313
Total Liabilities and Fund Balance	\$ 3,770,256	\$ 1,741	\$ 313

BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	Central Service Cost Recovery Fund (9740)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Department of Technology Services Revolving Fund (9730)
\$ 1	\$ 1	\$ 9,725	\$ 2	\$ 159,708	\$ 1	\$ 4,653
117	7,965	—	—	—	1,529	99
—	—	—	—	—	51	495
—	712	—	29,388	11,848	8	81,154
—	—	347	—	—	—	385
—	—	—	—	—	—	1,371
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4,671	56,403
—	—	—	—	—	(4,671)	—
—	—	—	—	—	—	—
\$ 118	\$ 8,678	\$ 10,072	\$ 29,390	\$ 171,556	\$ 1,589	\$ 144,560
\$ —	\$ 943	\$ 2,050	\$ 46,083	\$ 102,757	\$ —	\$ 21,517
—	2,750	—	25,246	—	343	493
—	5	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	5,939
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	31,908
—	—	—	—	—	—	—
—	—	—	—	5,185	—	33
—	3,698	2,050	71,329	107,942	343	59,890
—	—	—	—	—	—	—
118	4,980	8,022	(41,939)	63,614	1,246	84,670
118	4,980	8,022	(41,939)	63,614	1,246	84,670
\$ 118	\$ 8,678	\$ 10,072	\$ 29,390	\$ 171,556	\$ 1,589	\$ 144,560

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Donated Food Revolving Fund (0687)	FISCAl Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 46	\$ 34,469	\$ 60
Deposits in Surplus Money Investment Fund	1,217	—	—
Receivables	23	—	—
Due From Other Funds	534	978	193
Due From Other Governments	762	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	383	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,965	\$ 35,447	\$ 253
LIABILITIES			
Accounts Payable	\$ 88	\$ 505	\$ 128
Due to Other Funds	729	931	50
Due to Other Governments	1	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	17	—	—
Total Liabilities	835	1,436	178
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	2,130	34,011	75
Total Fund Balance (Deficit)	2,130	34,011	75
Total Liabilities and Fund Balance	\$ 2,965	\$ 35,447	\$ 253

Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)	Old Age and Survivors Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund (Continued on next page) Inmate Construction Revolving Account (0682)
\$ —	\$ 2	\$ 9,340	\$ 5,724	\$ 2,605	\$ 1	\$ 113,752
20,197	31	—	—	—	6,485	—
—	17	3	—	—	—	—
19,671	10,226	116,859	—	—	24	—
—	31	—	—	—	—	—
—	—	345	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	62	—	—	—	—
—	—	(62)	—	—	—	—
—	—	—	—	—	—	—
\$ 39,868	\$ 10,307	\$ 126,547	\$ 5,724	\$ 2,605	\$ 6,510	\$ 113,752
\$ 2,244	\$ 4,291	\$ 65,812	\$ —	\$ 19	\$ 193	\$ 19,942
—	3,961	757	20	46	—	—
—	5	—	5,704	—	—	—
—	—	—	—	—	—	—
—	—	59,978	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,244	8,257	126,547	5,724	65	193	19,942
—	—	—	—	—	—	—
37,624	2,050	—	—	2,540	6,317	93,810
37,624	2,050	—	—	2,540	6,317	93,810
\$ 39,868	\$ 10,307	\$ 126,547	\$ 5,724	\$ 2,605	\$ 6,510	\$ 113,752

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Prison Industries Revolving Fund (Continued from previous page)		Public Buildings Construction Fund (0660)		Public School District Organization Revolving Fund (0661)
	Prison Industries Revolving Fund (0678)				
ASSETS					
Cash in State Treasury and Agency Accounts	\$ 5,117	\$	189	\$	402
Deposits in Surplus Money Investment Fund	38,924		884,069		—
Receivables	2,161		607		—
Due From Other Funds	29,740		160,971		—
Due From Other Governments	289		—		—
Prepaid Expenses	262		—		—
Inventory	49,114		—		—
Investments	—		117,015		—
Advances and Loans Receivable	—		6,654,817		—
Fixed Assets	50,308		961,158		—
Investment in General Fixed Assets	—		—		—
Other Assets	—		60,793		—
Total Assets	\$ 175,915	\$	8,839,619	\$	402
LIABILITIES					
Accounts Payable	\$ 10,674	\$	33,238	\$	—
Due to Other Funds	2,372		53,259		—
Due to Other Governments	—		—		—
Accrued Interest Payable	—		71,862		—
Advance Collections	10,525		18,454		—
Deposits	—		98,435		—
PMIA Loans Payable	—		980,276		—
Advances From Other Funds	—		—		—
Contracts and Notes Payable	—		—		—
Bonds Payable	—		7,340,199		—
Other Liabilities	36,164		—		—
Total Liabilities	59,735	\$	8,595,723	\$	—
FUND BALANCE					
Contributed Capital	—		—		—
Unreserved-Undesignated	116,180		243,896		402
Total Fund Balance (Deficit)	116,180		243,896		402
Total Liabilities and Fund Balance	\$ 175,915	\$	8,839,619	\$	402

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

Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Service Revolving Fund Purchasing Account (0666)	State Enterprise Loan Fund * (0021)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	State School Facilities Fund (Continued on next page) Charter School Facilities Account of 2004 (9734)
\$ —	\$ 9	\$ 13,188	\$ —	\$ 1,552,479	\$ 36,807	\$ —
1,353	2,423	—	—	—	288	—
—	—	1,397	—	—	—	—
5	2,583	185,269	—	—	1	53
—	27	10,247	—	—	1,178	—
—	—	1,685	—	—	—	—
—	—	35,415	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	86,151	—	—	50,767	—
—	—	—	—	—	(50,767)	—
—	—	—	—	—	—	—
\$ 1,358	\$ 5,042	\$ 333,352	\$ —	\$ 1,552,479	\$ 38,274	\$ 53
\$ 6	\$ 2,853	\$ 68,586	\$ —	\$ 1,489,788	\$ 5,453	\$ 50
—	—	1,160	—	62,691	24	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	175,746	—	—	—	—
—	—	645	—	—	—	—
—	—	—	—	—	—	—
—	—	2,728	—	—	—	—
—	—	—	—	—	—	—
—	—	43	—	—	—	—
6	2,853	248,908	—	1,552,479	5,477	53
—	—	—	—	—	—	—
1,352	2,189	84,444	—	—	32,797	—
1,352	2,189	84,444	—	—	32,797	—
\$ 1,358	\$ 5,042	\$ 333,352	\$ —	\$ 1,552,479	\$ 38,274	\$ 53

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	State School Facilities Fund (Continued from previous page) Charter School Facilities Account of 2006 (9735)	State Transportation Fund State Highway Account Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 4
Deposits in Surplus Money Investment Fund	—	150,387	246,995
Receivables	—	—	—
Due From Other Funds	10	2,415	1,285
Due From Other Governments	—	—	230,374
Prepaid Expenses	—	—	342
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Fixed Assets	—	636,470	—
Investment in General Fixed Assets	—	(636,470)	—
Other Assets	—	—	—
Total Assets	\$ 10	\$ 152,802	\$ 479,000
LIABILITIES			
Accounts Payable	\$ 10	\$ 76,382	\$ 4,362
Due to Other Funds	—	9,514	337
Due to Other Governments	—	250	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	5
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	191,198
Other Liabilities	—	—	—
Total Liabilities	10	86,146	195,902
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	—	66,656	283,098
Total Fund Balance (Deficit)	—	66,656	283,098
Total Liabilities and Fund Balance	\$ 10	\$ 152,802	\$ 479,000

State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Transit-Oriented Development Implementation Fund (9736)	Water Pollution Control Revolving Fund Administration Fund (9739)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 1,508	\$ 35,748,952	\$ —	\$ —	\$ 3,480	\$ 20	\$ 37,883,704
41,252	—	—	3,250	7,050	—	1,415,365
6,750	—	—	—	15,361	—	26,886
2,044	178,259	240,053	11	74,545	32,989	1,230,414
9	—	—	4,578	—	—	249,400
—	—	—	—	4,257	—	38,275
—	—	—	—	590	—	85,119
—	—	—	—	—	—	117,015
—	—	—	—	12,749	—	6,667,566
—	—	—	—	19,738	—	5,375,847
—	—	—	—	(19,738)	—	(712,120)
—	—	—	—	—	—	60,793
\$ 51,563	\$ 35,927,211	\$ 240,053	\$ 7,839	\$ 118,032	\$ 33,009	\$ 52,438,264
\$ 1,679	\$ —	\$ 180,930	\$ 18	\$ 19,124	\$ 380	\$ 2,200,715
6,104	138,319	36	195	2,097	32,629	348,448
2,966	—	59,087	—	—	—	68,018
—	—	—	—	—	—	71,862
156	—	—	2	1,071	—	271,876
—	35,788,892	—	—	—	—	39,633,802
—	—	—	—	—	—	980,276
—	—	—	—	94,517	—	94,517
—	—	—	—	—	—	34,636
—	—	—	—	—	—	7,531,397
—	—	—	—	1,223	—	43,193
10,905	35,927,211	240,053	215	118,032	33,009	51,278,740
—	—	—	—	—	—	—
40,658	—	—	7,624	—	—	1,159,524
40,658	—	—	7,624	—	—	1,159,524
\$ 51,563	\$ 35,927,211	\$ 240,053	\$ 7,839	\$ 118,032	\$ 33,009	\$ 52,438,264

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	Ballot Paper Revolving Fund (0605)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ (17,199)	\$ 1,454	\$ 313
ADDITIONS			
Operating Income	—	287	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	109	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	109	287	—
DEDUCTIONS			
Operating Expenditures and Expenses	3,670	—	—
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	334	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	4,004	—	—
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ (21,094)	\$ 1,741	\$ 313

BEP Vendor Loan Interest Rate Buy-Down Fund (9727)	Central Service Cost Recovery Fund (9740)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Department of Technology Services Revolving Fund (9730)
\$ 118	\$ —	\$ 10,422	\$ —	\$ 82,684	\$ 4,762	\$ 86,251
—	699	—	—	109,564	896	208,434
2	—	—	—	—	—	279
—	—	—	—	—	—	—
—	—	—	—	—	—	1,660
—	—	—	—	—	—	—
—	—	7,050	—	—	—	—
2	699	7,050	—	109,564	896	210,373
2	(4,281)	—	41,939	128,043	4,412	211,980
—	—	—	—	—	—	—
—	—	—	—	591	—	(26)
—	—	—	—	—	—	—
—	—	9,450	—	—	—	—
2	(4,281)	9,450	41,939	128,634	4,412	211,954
\$ 118	\$ 4,980	\$ 8,022	\$ (41,939)	\$ 63,614	\$ 1,246	\$ 84,670

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Donated Food Revolving Fund (0687)	FISCAl Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 970	\$ —	\$ 75
ADDITIONS			
Operating Income	5,281	—	5,124
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	37,650	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	5,281	37,650	5,124
DEDUCTIONS			
Operating Expenditures and Expenses	4,121	3,639	5,124
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	4,121	3,639	5,124
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 2,130	\$ 34,011	\$ 75

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

Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Office of Systems Integration Fund (9732)	Old Age and Survivors Insurance Revolving Fund * (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund (Continued on next page) Inmate Construction Revolving Account (0682)
\$ 33,926	\$ 13,505	\$ —	\$ —	\$ 3,543	\$ 5,660	\$ 70,629
589	108,930	175,867	—	—	657	41
—	242	—	—	—	—	—
—	—	—	—	—	—	—
17,888	—	—	—	—	—	72,186
—	(34)	—	—	—	—	—
—	—	—	—	(500)	—	—
—	—	—	—	—	—	—
18,477	109,138	175,867	—	(500)	657	72,227
14,779	123,979	175,867	—	503	—	49,046
—	—	—	—	—	—	—
—	(3,386)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
14,779	120,593	175,867	—	503	—	49,046
\$ 37,624	\$ 2,050	\$ —	\$ —	\$ 2,540	\$ 6,317	\$ 93,810

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	Prison Industries Revolving Fund (Continued from previous page)		Public Buildings Construction Fund (0660)	Public School District Organization Revolving Fund (0661)
	Prison Industries Revolving Fund (0678)			
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 109,221	\$ 296,148	\$ 402	
ADDITIONS				
Operating Income	234,235	365,419	—	
Income From Investments	557	—	—	
Repayment of Loans to School Districts	—	—	—	
Transfers From Other Funds	—	—	—	
Prior Year Revenue Adjustments	—	465	—	
Prior Year Surplus Adjustments	—	—	—	
Other Additions	—	—	—	
Total Additions	234,792	365,884	—	
DEDUCTIONS				
Operating Expenditures and Expenses	227,833	418,081	—	
Transfers to Other Funds	—	50	—	
Adjustments to Prior Year Appropriation Expenditures	—	5	—	
Prior Year Surplus Adjustments	—	—	—	
Other Deductions	—	—	—	
Total Deductions	227,833	418,136	—	
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 116,180	\$ 243,896	\$ 402	

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

Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)	Service Revolving Fund Purchasing Account (0666)	State Enterprise Loan Fund (0021)	State Payroll Revolving Fund * (0675)	State School Building Aid Fund (0739)	State School Facilities Fund (Continued on next page) Charter School Facilities Account of 2004 (9734)
\$ 1,430	\$ 1,319	\$ 68,683	\$ —	\$ —	\$ 43,348	\$ —
—	2,740	935,456	—	—	7,519	—
30	—	—	—	—	639	—
—	—	—	—	—	1,088	—
—	—	397	—	—	—	434
—	—	4,199	—	—	(1,221)	—
—	—	—	—	—	—	—
—	—	—	113	—	—	—
30	2,740	940,052	113	—	8,025	434
108	1,870	923,321	113	—	291	434
—	—	2,372	—	—	18,286	—
—	—	(1,402)	—	—	(1)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
108	1,870	924,291	113	—	18,576	434
\$ 1,352	\$ 2,189	\$ 84,444	\$ —	\$ —	\$ 32,797	\$ —

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2009

(Amounts in thousands)

	State School Facilities Fund (Continued from previous page) Charter School Facilities Account of 2006 (9735)	State Transportation Fund State Highway Account Transportation Financing Subaccount (6801)	State Water Pollution Control Revolving Fund (0617)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ —	\$ 69,802	\$ 312,751
ADDITIONS			
Operating Income	—	2,967	129,147
Income From Investments	—	—	1,036
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	96	—	390,364
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	99,008	163,318
Total Additions	96	101,975	683,865
DEDUCTIONS			
Operating Expenditures and Expenses	96	105,121	12,796
Transfers to Other Funds	—	—	389,707
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	311,015
Total Deductions	96	105,121	713,518
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ 66,656	\$ 283,098

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

State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Transit-Oriented Development Implementation Fund * (9736)	Water Pollution Control Revolving Fund Administration Fund (9739)	Water Resources Revolving Fund * (0691)	Welfare Advance Fund * (0696)	Total
\$ 34,947	\$ —	\$ —	\$ 1,085	\$ —	\$ —	\$ 1,236,249
28,745	701,352	—	7,902	—	—	3,031,851
—	—	—	—	—	—	2,785
—	—	—	—	—	—	1,088
—	—	—	—	—	—	519,015
—	(1)	—	—	—	—	5,177
—	—	—	—	—	—	(500)
249	—	—	—	—	—	269,738
28,994	701,351	—	7,902	—	—	3,829,154
22,626	955,705	—	1,363	—	—	3,432,581
657	—	—	—	—	—	411,072
—	(254,354)	—	—	—	—	(258,239)
—	—	—	—	—	—	—
—	—	—	—	—	—	320,465
23,283	701,351	—	1,363	—	—	3,905,879
\$ 40,658	\$ —	\$ —	\$ 7,624	\$ —	\$ —	\$ 1,159,524

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Retirement Funds

Nongovernmental Cost Funds Retirement Funds Balance Sheet

June 30, 2009
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 35	\$ —	\$ 2
Deposits in Surplus Money Investment Fund	490	41,553	2,099
Receivables	—	252	5,521
Due From Other Funds	2	—	64
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	2,723	308,062
Fixed Assets	—	—	—
Investment in General Fixed Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 527	\$ 44,528	\$ 315,748
LIABILITIES			
Accounts Payable	\$ 63	\$ 183	\$ 2
Due to Other Funds	26	—	—
Due to Other Governments	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	—	2,955	169
Total Liabilities	89	3,138	171
FUND BALANCE			
Reserved for Employees' Pension Benefits	438	41,390	315,577
Total Fund Balance	438	41,390	315,577
Total Liabilities and Fund Balance	\$ 527	\$ 44,528	\$ 315,748

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 863	\$ 574,517	\$ 19	\$ 40	\$ 24,627	\$ 600,103
—	1,038,073	2,075	—	237,854	1,322,144
26	30,944,530	57	—	3,686,311	34,636,697
20	14,233	—	—	1,272	15,591
—	138	—	—	209,194	209,332
—	833	—	—	177	1,010
111,599	219,053,161	—	—	141,746,433	361,221,978
—	433,510	—	—	251,551	685,061
—	—	—	—	—	—
—	9	—	—	—	9
\$ 112,508	\$ 252,059,004	\$ 2,151	\$ 40	\$ 146,157,419	\$ 398,691,925
\$ 679	\$ 70,894,992	\$ 1,997	\$ 40	\$ 27,703,003	\$ 98,600,959
—	5,014	—	—	800	5,840
—	—	—	—	1,412	1,412
—	—	—	—	—	—
—	427	—	—	—	427
—	27,474	—	—	1,185	31,783
679	70,927,907	1,997	40	27,706,400	98,640,421
111,829	181,131,097	154	—	118,451,019	300,051,504
111,829	181,131,097	154	—	118,451,019	300,051,504
\$ 112,508	\$ 252,059,004	\$ 2,151	\$ 40	\$ 146,157,419	\$ 398,691,925

(Concluded)

Nongovernmental Cost Funds Retirement Funds Statement of Operations

Year Ended June 30, 2009

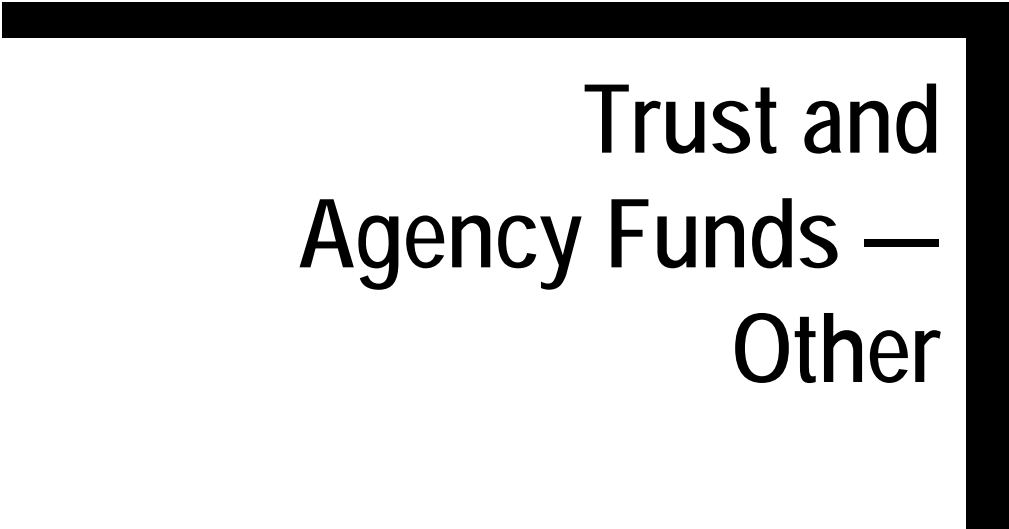
(Amounts in thousands)

	Boxers' Pension Fund (9250)	Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 460	\$ 19,289	\$ 324,243
ADDITIONS			
Employers Contributions	—	10,770	39,514
Income From Investments	—	245	(59,927)
Members Contributions	—	5,272	15,400
Transfers From Other Funds	—	181,755	—
Prior Year Revenue Adjustments	—	—	1,208
Prior Year Surplus Adjustments	—	—	—
Other Additions	125	—	—
Total Additions	125	198,042	(3,805)
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	147	1,039	547
Members Contributions Refunded	—	4	3,062
Retirement Benefits Paid	—	174,898	1,252
Transfers to Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	147	175,941	4,861
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 438	\$ 41,390	\$ 315,577

Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
\$ 134,140	\$ 242,143,922	\$ 146	\$ —	\$ 161,511,909	\$ 404,134,109
—	6,946,515	3,632	3,745	3,712,113	10,716,289
(14,041)	(54,291,770)	30	—	(40,343,294)	(94,708,757)
69	3,898,104	—	—	2,500,632	6,419,477
—	—	—	—	—	181,755
—	—	—	—	—	1,208
—	—	—	—	—	—
—	1,870,343	—	—	(103,696)	1,766,772
(13,972)	(41,576,808)	3,662	3,745	(34,234,245)	(75,623,256)
—	—	—	—	—	—
342	3,271,001	—	—	118,933	3,392,009
296	185,899	—	—	105,816	295,077
7,701	11,769,468	3,654	3,745	8,600,492	20,561,210
—	—	—	—	—	—
—	4,209,649	—	—	1,404	4,211,053
—	—	—	—	—	—
—	—	—	—	—	—
8,339	19,436,017	3,654	3,745	8,826,645	28,459,349
\$ 111,829	\$ 181,131,097	\$ 154	\$ —	\$ 118,451,019	\$ 300,051,504

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Trust and
Agency Funds —
Other

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	ALS/Lou Gehrig's Disease Research Fund (8053)	Annuitants' Health Care Coverage Fund (0833)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,728	\$ 23	\$ 183	\$ 381
Deposits in Surplus Money Investment Fund	—	—	—	15,721
Receivables	—	—	—	11,715
Due From Other Funds	3,250	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	825,111
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 4,978	\$ 23	\$ 183	\$ 852,928
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ —	\$ —
Due to Other Funds	4,971	—	—	362
Due to Other Governments	7	—	—	—
Advance Collections	—	—	—	—
Deposits	—	23	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	4,978	23	—	362
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	—	—	183	852,566
Total Fund Balance (Deficit)	—	—	183	852,566
Total Liabilities and Fund Balance	\$ 4,978	\$ 23	\$ 183	\$ 852,928

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2,484	\$ 187	\$ 235	\$ 7
Deposits in Surplus Money Investment Fund	—	—	—	290
Receivables	—	—	—	—
Due From Other Funds	—	—	—	1
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 2,484	\$ 187	\$ 235	\$ 298
LIABILITIES				
Accounts Payable	\$ 2,028	\$ —	\$ —	\$ —
Due to Other Funds	—	—	—	1
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	280
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	2,028	—	—	281
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	456	187	235	17
Total Fund Balance (Deficit)	456	187	235	17
Total Liabilities and Fund Balance	\$ 2,484	\$ 187	\$ 235	\$ 298

California Economic Development Grant and Loan Fund	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)
\$ 1	\$ —	\$ 347	\$ 7	\$ 1	\$ 39	\$ —
288	1,123	—	736	24,964	75,286	67
—	—	—	—	3,729	1,129	—
1	4	10	37	369	2,774	—
—	—	—	—	—	—	—
—	—	—	11	—	58	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	70	36	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	439	—
\$ 290	\$ 1,127	\$ 357	\$ 791	\$ 29,133	\$ 79,761	\$ 67
\$ —	\$ —	\$ —	\$ 12	\$ 819	\$ 46,446	\$ —
—	—	347	9	281	2,643	—
—	—	—	—	—	—	—
—	—	—	—	—	242	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	123	—	—
—	—	347	21	1,223	49,331	—
—	—	—	—	—	—	—
290	1,127	10	770	27,910	30,430	67
290	1,127	10	770	27,910	30,430	67
\$ 290	\$ 1,127	\$ 357	\$ 791	\$ 29,133	\$ 79,761	\$ 67

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)	California Ovarian Cancer Research Fund (8056)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1,037	\$ 4	\$ 1	\$ 96
Deposits in Surplus Money Investment Fund	—	—	6,359	—
Receivables	—	—	—	—
Due From Other Funds	—	—	66	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1,037	\$ 4	\$ 6,426	\$ 96
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 135	\$ —
Due to Other Funds	—	—	105	—
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	240	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	1,037	4	6,186	96
Total Fund Balance (Deficit)	1,037	4	6,186	96
Total Liabilities and Fund Balance	\$ 1,037	\$ 4	\$ 6,426	\$ 96

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 3	\$ 223	\$ 1	\$ 124
Deposits in Surplus Money Investment Fund	9,741	—	50	4
Receivables	—	—	—	—
Due From Other Funds	259,037	—	—	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	50,439
Investment in General Fixed Assets	—	—	—	(50,439)
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 268,781	\$ 223	\$ 51	\$ 128
LIABILITIES				
Accounts Payable	\$ 4,160	\$ —	\$ —	\$ —
Due to Other Funds	6,694	—	—	—
Due to Other Governments	248,193	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	259,047	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	9,734	223	51	128
Total Fund Balance (Deficit)	9,734	223	51	128
Total Liabilities and Fund Balance	\$ 268,781	\$ 223	\$ 51	\$ 128

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

California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)	Cash for College Fund (8051)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund * (0474)
\$ 1	\$ 1,495,134	\$ —	\$ —	\$ —	\$ 3,164	\$ —
11,653	705,763	10	18	1	—	—
—	178,376	—	—	—	—	—
6,670	64,126	—	—	—	—	—
—	3,027	—	—	—	—	—
—	5,962	—	—	—	—	—
—	—	—	—	—	—	—
—	9	—	—	—	—	—
—	152,121	—	—	—	—	—
—	—	—	—	—	—	—
1,311	674,297	—	—	—	—	—
(1,311)	(674,293)	—	—	—	—	—
—	25	—	—	—	—	—
—	1,246,425	—	—	—	—	—
—	718	—	—	—	—	—
\$ 18,324	\$ 3,851,690	\$ 10	\$ 18	\$ 1	\$ 3,164	\$ —
\$ —	\$ 92,178	\$ —	\$ —	\$ —	\$ —	\$ —
—	715,623	—	—	—	—	—
—	1,489	—	—	—	—	—
—	277,510	—	—	—	—	—
—	8,519	—	—	—	—	—
—	—	—	—	—	—	—
—	267	—	—	—	—	—
—	—	—	—	—	—	—
—	133,561	—	—	—	—	—
—	1,246,425	—	—	—	—	—
—	57,268	—	—	—	—	—
—	2,532,840	—	—	—	—	—
—	—	—	—	—	—	—
18,324	1,318,850	10	18	1	3,164	—
18,324	1,318,850	10	18	1	3,164	—
\$ 18,324	\$ 3,851,690	\$ 10	\$ 18	\$ 1	\$ 3,164	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 32,292	\$ 1,686	\$ 4,916
Deposits in Surplus Money Investment Fund	22,378	71,662	—	7,965
Receivables	—	23,373	—	—
Due From Other Funds	22,694	371	—	30
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 45,073	\$ 127,698	\$ 1,686	\$ 12,911
LIABILITIES				
Accounts Payable	\$ —	\$ 13,180	\$ 956	\$ 1,139
Due to Other Funds	25,247	40,748	—	—
Due to Other Governments	18,655	2,730	129	412
Advance Collections	—	—	—	—
Deposits	—	60,833	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	43,902	117,491	1,085	1,551
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	1,171	10,207	601	11,360
Total Fund Balance (Deficit)	1,171	10,207	601	11,360
Total Liabilities and Fund Balance	\$ 45,073	\$ 127,698	\$ 1,686	\$ 12,911

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 138	\$ —	\$ 7,474	\$ 1
Deposits in Surplus Money Investment Fund	13,129	1,228	—	1,801
Receivables	2,879	—	—	176
Due From Other Funds	270	1,405	59,228	6
Due From Other Governments	7	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	6,173,350	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 6,189,773	\$ 2,633	\$ 66,702	\$ 1,984
LIABILITIES				
Accounts Payable	\$ 2,680	\$ —	\$ 18,278	\$ —
Due to Other Funds	397	—	7,981	—
Due to Other Governments	—	—	40,443	1,918
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	62	—	—	—
Total Liabilities	3,139	—	66,702	1,918
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	6,186,634	2,633	—	66
Total Fund Balance (Deficit)	6,186,634	2,633	—	66
Total Liabilities and Fund Balance	\$ 6,189,773	\$ 2,633	\$ 66,702	\$ 1,984

Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fair and Exposition Fund California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)
\$ —	\$ 2	\$ —	\$ 1	\$ 1,511	\$ —	\$ 468
4,735	8,134	16,356	1,432	—	294	—
4	—	—	—	—	—	—
27	68,262	62	5	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,770	\$ 76,398	\$ 16,418	\$ 1,438	\$ 1,511	\$ 295	\$ 468
\$ 40	\$ 63,822	\$ —	\$ —	\$ 150	\$ —	\$ —
7	97	—	—	—	—	—
—	6,327	—	—	78	—	468
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
26	—	—	—	—	—	—
73	70,246	—	—	228	—	468
—	—	—	—	—	—	—
4,697	6,152	16,418	1,438	1,283	295	—
4,697	6,152	16,418	1,438	1,283	295	—
\$ 4,770	\$ 76,398	\$ 16,418	\$ 1,438	\$ 1,511	\$ 295	\$ 468

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund (0912)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 1	\$ 827	\$ 2,013	\$ —
Deposits in Surplus Money Investment Fund	10,516	7	—	—
Receivables	—	—	—	—
Due From Other Funds	42	—	500	8
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	788,118
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 10,559	\$ 834	\$ 2,513	\$ 788,126
LIABILITIES				
Accounts Payable	\$ 613	\$ —	\$ —	\$ 773,033
Due to Other Funds	29	78	—	13,570
Due to Other Governments	—	—	—	1,523
Advance Collections	—	609	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	149	—	—
Total Liabilities	642	836	—	788,126
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	9,917	(2)	2,513	—
Total Fund Balance (Deficit)	9,917	(2)	2,513	—
Total Liabilities and Fund Balance	\$ 10,559	\$ 834	\$ 2,513	\$ 788,126

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 699	\$ 7,723	\$ 3,872	\$ 4,289
Deposits in Surplus Money Investment Fund	31,836	—	8,110	—
Receivables	6,404	26	8	832
Due From Other Funds	130	2	160	58,467
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	51	—
Inventory	—	—	3,220	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	2,845	—
Investment in General Fixed Assets	—	—	(2,845)	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 39,069	\$ 7,751	\$ 15,421	\$ 63,588
LIABILITIES				
Accounts Payable	\$ 19,250	\$ 120	\$ 913	\$ 29,368
Due to Other Funds	368	517	2	70
Due to Other Governments	—	—	—	31,256
Advance Collections	62	—	68	—
Deposits	—	4,930	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	41	—
Total Liabilities	19,680	5,567	1,024	60,694
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	19,389	2,184	14,397	2,894
Total Fund Balance (Deficit)	19,389	2,184	14,397	2,894
Total Liabilities and Fund Balance	\$ 39,069	\$ 7,751	\$ 15,421	\$ 63,588

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund Institutions for Mental Disease Account (0873)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	524	56,715	159	3
Receivables	—	—	—	—
Due From Other Funds	7	336	1	—
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 531	\$ 57,052	\$ 160	\$ 4
LIABILITIES				
Accounts Payable	\$ 1	\$ —	\$ —	\$ —
Due to Other Funds	20	—	—	—
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	21	—	—	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	510	57,052	160	4
Total Fund Balance (Deficit)	510	57,052	160	4
Total Liabilities and Fund Balance	\$ 531	\$ 57,052	\$ 160	\$ 4

State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)
\$ —	\$ —	\$ —	\$ 176	\$ 3,107,769	\$ 1	\$ 8
46,125	16,673	51,111	—	—	—	—
—	—	—	—	2,238	—	—
8,255	44	193	—	3,405	—	—
—	—	—	—	2	—	—
—	—	—	—	—	—	—
—	—	—	—	69	—	—
—	—	—	—	2,803,469	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	36,913,711	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 54,380	\$ 16,717	\$ 51,304	\$ 176	\$ 42,830,663	\$ 1	\$ 8
\$ —	\$ —	\$ —	\$ —	\$ 12,379	\$ —	\$ —
—	8,000	—	—	3,060	—	—
—	—	—	—	60	—	—
—	—	—	—	12,372	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,435,203	—	—
—	8,000	—	—	2,463,074	—	—
—	—	—	—	40,367,589	—	—
54,380	8,717	51,304	176	—	1	8
54,380	8,717	51,304	176	40,367,589	1	8
\$ 54,380	\$ 16,717	\$ 51,304	\$ 176	\$ 42,830,663	\$ 1	\$ 8

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Oil Trust Fund (8032)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 2,001	\$ —	\$ 1	\$ 71
Deposits in Surplus Money Investment Fund	190,395	—	557	17,113
Receivables	—	—	—	62
Due From Other Funds	3,710	—	2	867
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 196,106	\$ —	\$ 560	\$ 18,113
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 3	\$ 6,135
Due to Other Funds	—	—	—	36
Due to Other Governments	—	—	—	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	3	6,171
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	196,106	—	557	11,942
Total Fund Balance (Deficit)	196,106	—	557	11,942
Total Liabilities and Fund Balance	\$ 196,106	\$ —	\$ 560	\$ 18,113

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

Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection from Indoor Mold Hazards Fund * (8015)	Ratepayer Relief Fund (3061)
\$ 3	\$ 1	\$ 2	\$ 18,744	\$ 9	\$ —	\$ 1
50,760	6,781	—	108,564	446,201	—	910
47	—	—	150,046	—	—	—
456	26	—	2,728	55,604	—	1,877
—	—	—	16,105	—	—	—
—	—	—	—	—	—	—
—	—	—	6,075	387,173	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 51,283	\$ 6,808	\$ 2	\$ 302,262	\$ 888,987	\$ —	\$ 2,788
\$ 5,886	\$ 4,161	\$ —	\$ 177,293	\$ 209,182	\$ —	\$ 491
4	19	—	54,707	—	—	—
2,105	100	—	—	—	—	—
—	—	—	2,008	—	—	—
20,576	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
130	—	—	49,375	—	—	—
28,701	4,280	—	283,383	209,182	—	491
—	—	—	—	—	—	—
22,582	2,528	2	18,879	679,805	—	2,297
22,582	2,528	2	18,879	679,805	—	2,297
\$ 51,283	\$ 6,808	\$ 2	\$ 302,262	\$ 888,987	\$ —	\$ 2,788

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 623	\$ 30	\$ 661	\$ —
Deposits in Surplus Money Investment Fund	—	6,653	25,138	211
Receivables	—	—	180	30
Due From Other Funds	—	25	110	1
Due From Other Governments	—	—	—	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	7,015,821	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	—	—
Investment in General Fixed Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 623	\$ 7,022,529	\$ 26,089	\$ 242
LIABILITIES				
Accounts Payable	\$ —	\$ —	\$ 1,893	\$ —
Due to Other Funds	—	—	59	—
Due to Other Governments	—	—	5	—
Advance Collections	—	—	—	—
Deposits	—	—	—	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	—	—
Total Liabilities	—	—	1,957	—
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	623	7,022,529	24,132	242
Total Fund Balance (Deficit)	623	7,022,529	24,132	242
Total Liabilities and Fund Balance	\$ 623	\$ 7,022,529	\$ 26,089	\$ 242

Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	Self-Help Housing Fund (0813)
\$ 3	\$ 1	\$ 16,542	\$ 753	\$ —	\$ 1	\$ 4
—	24,670	—	—	5,913	169,352	1,925
—	—	—	—	225	279	—
—	1,559	108	—	22	651	364,830
—	—	—	—	—	34,122	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	131,009	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	14,990	—	13	—
—	—	—	(14,990)	—	(13)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	959	—	—	—	—	—
\$ 3	\$ 158,198	\$ 16,650	\$ 753	\$ 6,160	\$ 204,405	\$ 366,759
\$ —	\$ —	\$ 313	\$ 688	\$ 20	\$ —	\$ 50,679
—	—	12,524	—	163	23,226	229,970
—	—	1	—	—	—	84,190
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	141,942	—	—	—	—	—
—	1,150	—	—	130	28	—
—	143,092	12,838	688	313	23,254	364,839
—	—	—	—	—	—	—
3	15,106	3,812	65	5,847	181,151	1,920
3	15,106	3,812	65	5,847	181,151	1,920
\$ 3	\$ 158,198	\$ 16,650	\$ 753	\$ 6,160	\$ 204,405	\$ 366,759

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)
ASSETS				
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 197,541	\$ —
Deposits in Surplus Money Investment Fund	1	9,678	703,047	8,574
Receivables	—	6	112,672	—
Due From Other Funds	—	40	1,168,004	30
Due From Other Governments	—	—	1,621	—
Prepaid Expenses	—	—	—	—
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	—	—	—	—
Interfund Loans Receivable	—	—	—	—
Fixed Assets	—	—	21	—
Investment in General Fixed Assets	—	—	(21)	—
Securities and Other Property Held in Trust	—	—	11	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	—	—	—	—
Total Assets	\$ 1	\$ 9,725	\$ 2,182,896	\$ 8,604
LIABILITIES				
Accounts Payable	\$ —	\$ 2,809	\$ 29,968	\$ 12
Due to Other Funds	—	12	493,416	313
Due to Other Governments	—	—	928,659	549
Advance Collections	—	—	(5)	—
Deposits	—	—	267,324	—
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	—	—	154	—
Total Liabilities	—	2,821	1,719,516	874
FUND BALANCE				
Reserved for Deposits	—	—	—	—
Unreserved-Undesignated	1	6,904	463,380	7,730
Total Fund Balance (Deficit)	1	6,904	463,380	7,730
Total Liabilities and Fund Balance	\$ 1	\$ 9,725	\$ 2,182,896	\$ 8,604

State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund (0955)	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)
\$ 716	\$ 80	\$ 90	\$ 215	\$ —	\$ 104	\$ 5,376
—	—	15,185	631	—	—	—
—	—	8	4,452	30,433	—	—
—	10,138	57	—	—	6,435	—
—	972	—	—	10,127	632	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	331,477	—	—	—
—	—	—	—	—	—	—
—	126	—	—	—	—	—
—	(126)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 716	\$ 11,190	\$ 15,340	\$ 336,775	\$ 40,560	\$ 7,171	\$ 5,376
\$ 44	\$ 2,982	\$ 913	\$ —	\$ —	\$ 1,766	\$ —
—	1,106	506	—	30,357	10	—
—	7,102	162	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	13	—	—	—
44	11,190	1,581	13	30,357	1,776	—
—	—	—	—	—	—	—
672	—	13,759	336,762	10,203	5,395	5,376
672	—	13,759	336,762	10,203	5,395	5,376
\$ 716	\$ 11,190	\$ 15,340	\$ 336,775	\$ 40,560	\$ 7,171	\$ 5,376

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	State Transportation Fund			
	Motor Vehicle Account		Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)
	Donate Life California Trust Subaccount (8038)			Student Loan Operating Fund (0784)
ASSETS				
Cash in State Treasury and Agency Accounts	\$	—	\$	—
Deposits in Surplus Money Investment Fund			3,581	7,557
Receivables				19,514
Due From Other Funds		107	14	28
Due From Other Governments				11,910
Prepaid Expenses				40,000
Inventory				—
Investments				—
Advances and Loans Receivable				(40,000)
Interfund Loans Receivable				—
Fixed Assets				2,539
Investment in General Fixed Assets				(2,539)
Securities and Other Property Held in Trust				—
Provision for Long-Term Obligations				—
Other Assets				—
Total Assets	\$	107	\$	3,595
			\$	7,586
			\$	72,968
LIABILITIES				
Accounts Payable	\$	—	\$	2,300
Due to Other Funds				—
Due to Other Governments				—
Advance Collections				—
Deposits				—
PMIA Loans Payable				—
Advances From Other Funds				—
Interfund Loans Payable				—
Contracts and Notes Payable				—
Bonds Payable				—
Other Liabilities				166
Total Liabilities			2,300	21,140
FUND BALANCE				
Reserved for Deposits				—
Unreserved-Undesignated		107	1,295	7,586
Total Fund Balance (Deficit)		107	1,295	7,586
Total Liabilities and Fund Balance	\$	107	\$	3,595
			\$	7,586
			\$	72,968

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2009
(Amounts in thousands)

	Unallocated General Obligation Bond	Commercial Paper Fund * (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Veterans' Quality of Life Fund (8037)
ASSETS					
Cash in State Treasury and Agency Accounts	\$	—	\$ 44,950	\$ 59	\$ 80
Deposits in Surplus Money Investment Fund		—	—	3,171	—
Receivables		—	97,032	2	—
Due From Other Funds		—	40,400	731	—
Due From Other Governments		—	—	—	—
Prepaid Expenses		—	—	—	—
Inventory		—	—	—	—
Investments		—	—	—	—
Advances and Loans Receivable		—	—	—	—
Interfund Loans Receivable		—	—	—	—
Fixed Assets		—	—	—	—
Investment in General Fixed Assets		—	—	—	—
Securities and Other Property Held in Trust		—	—	—	—
Provision for Long-Term Obligations		—	—	—	—
Other Assets		—	—	—	—
Total Assets	\$	—	\$ 182,382	\$ 3,963	\$ 80
LIABILITIES					
Accounts Payable	\$	—	\$ 52,286	\$ 152	\$ —
Due to Other Funds		—	92,776	—	—
Due to Other Governments		—	—	—	—
Advance Collections		—	—	—	—
Deposits		—	—	—	—
PMIA Loans Payable		—	—	—	—
Advances From Other Funds		—	—	—	—
Interfund Loans Payable		—	—	—	—
Contracts and Notes Payable		—	—	—	—
Bonds Payable		—	—	—	—
Other Liabilities		—	3,500	4	—
Total Liabilities		—	148,562	156	—
FUND BALANCE					
Reserved for Deposits		—	—	—	—
Unreserved-Undesignated		—	33,820	3,807	80
Total Fund Balance (Deficit)		—	33,820	3,807	80
Total Liabilities and Fund Balance	\$	—	\$ 182,382	\$ 3,963	\$ 80

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

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

Vision Care Program for State Annuitants Fund (8049)	Voluntary Alliance Uniting Employers Fund ** (0957)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ —	\$ —	\$ 2	\$ 2	\$ 30,314,190
337	—	—	374	3,572,240
—	—	4	51,229	717,183
2	—	—	24,708	3,509,107
—	—	—	—	79,791
—	—	—	—	834,237
—	—	—	—	3,289
—	—	1,626	—	17,560,864
—	—	—	—	288,580
—	—	—	—	—
—	—	—	—	746,708
—	—	—	—	(746,577)
—	—	—	—	36,913,747
—	—	—	—	1,246,425
—	—	—	—	2,116
\$ 339	\$ —	\$ 1,632	\$ 76,313	\$ 95,041,900
\$ 1	\$ —	\$ —	\$ 46,210	\$ 2,562,255
10	—	—	—	2,178,602
—	—	—	—	1,492,635
—	—	—	—	295,751
—	—	—	—	536,632
—	—	—	—	—
—	—	—	—	267
—	—	—	—	—
—	—	—	—	133,561
—	—	—	—	1,388,367
—	—	—	—	2,547,565
11	—	—	46,210	11,135,635
—	—	—	—	40,367,589
328	—	1,632	30,103	43,538,676
328	—	1,632	30,103	83,906,265
\$ 339	\$ —	\$ 1,632	\$ 76,313	\$ 95,041,900

(Concluded)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund * (8009)	ALS/Lou Gehrig's Disease Research Fund (8053)	Annuitants' Health Care Coverage Fund (0833)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ (4,826)	\$ —	\$ —	\$ 643,639
ADDITIONS				
Operating Income	18,398	—	—	—
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	(142,810)
Receipts From Depositors	—	—	—	362,745
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	183	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	3,498
Total Additions	18,398	—	183	223,433
DEDUCTIONS				
Operating Expenditures and Expenses	23,229	—	—	14,506
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	(9,657)	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	13,572	—	—	14,506
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ —	\$ 183	\$ 852,566

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

Asbestos Abatement Fund (0973)	Asthma and Lung Disease Research Fund (8003)	Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Birth Defects Research Fund (0919)	Bosco-Keene Renewable Resources Investment Fund (0940)	California Alzheimer's Disease and Related Disorders Research Fund (0823)
\$ 197	\$ 278	\$ 1,660	\$ 843	\$ 2	\$ 2,969	\$ 2,011
—	—	—	134	—	104	491
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,474	—
—	—	—	—	—	—	—
—	—	—	134	—	1,578	491
—	—	(8)	15	—	1,172	472
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(8)	15	—	1,172	472
\$ 197	\$ 278	\$ 1,668	\$ 962	\$ 2	\$ 3,375	\$ 2,030

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Colorectal Cancer Prevention Fund (8036)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 667	\$ —	\$ 235	\$ 18
ADDITIONS				
Operating Income	574	187	—	6
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	574	187	—	6
DEDUCTIONS				
Operating Expenditures and Expenses	785	—	—	7
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	785	—	—	7
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 456	\$ 187	\$ 235	\$ 17

California Economic Development Grant and Loan Fund	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)	California Fund for Senior Citizens (0983)	California Health Facilities Financing Authority Fund (0904)	California Housing Loan Insurance Fund (0916)	California Housing Trust Fund (0843)
\$ 361	\$ 1,103	\$ 10	\$ 585	\$ 28,220	\$ 69,343	\$ 66
(71)	24	664	368	2,657	23,485	1
—	—	—	—	—	—	—
—	—	—	—	—	1,699	—
—	—	—	—	—	—	—
—	1,390	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	8,300	—	—
(71)	1,414	664	368	10,957	25,184	1
—	—	1,009	183	1,744	64,097	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(345)	—	—	—	—
—	—	—	—	—	—	—
—	1,390	—	—	9,523	—	—
—	1,390	664	183	11,267	64,097	—
\$ 290	\$ 1,127	\$ 10	\$ 770	\$ 27,910	\$ 30,430	\$ 67

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	California Military Family Relief Fund (8022)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)	California Ovarian Cancer Research Fund (8056)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 793	\$ 4	\$ 5,508	\$ —
ADDITIONS				
Operating Income	7	—	1,877	96
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	250	—	250	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	257	—	2,127	96
DEDUCTIONS				
Operating Expenditures and Expenses	13	—	1,449	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	13	—	1,449	—
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,037	\$ 4	\$ 6,186	\$ 96

California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Prostate Cancer Research Fund (8025)	California Public School Library Protection Fund (0975)	California Sea Otter Fund (8047)	California Seniors Special Fund (0886)	California Sexual Violence Victim Services Fund (8035)
\$ 183	\$ 60	\$ 228	\$ 1	\$ 394	\$ 127	\$ 207
171	11	—	—	9	60	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	248	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
171	11	—	—	257	60	—
182	—	199	—	257	56	174
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
182	—	199	—	257	56	174
\$ 172	\$ 71	\$ 29	\$ 1	\$ 394	\$ 131	\$ 33

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	California State Lottery Education Fund (0814)	California State Lottery Education Fund - California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University and Colleges Special Projects Fund (0947)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 13,339	\$ 378	\$ 50	\$ 1,737
ADDITIONS				
Operating Income	137	—	1	32
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	6
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	1,036,976	120	—	—
Prior Year Revenue Adjustments	77	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	1,037,190	120	1	38
DEDUCTIONS				
Operating Expenditures and Expenses	998,900	280	—	193
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	41,895	—	—	1,454
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	(5)	—	—
Other Deductions	—	—	—	—
Total Deductions	1,040,795	275	—	1,647
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 9,734	\$ 223	\$ 51	\$ 128

California State University Lottery Education Fund (0839)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)	Cash For College Fund (8051)	Charter School Security Fund (8000)	Child Care and Development Facilities Loan Guaranty Fund (0474)
\$ 16,493	\$ 1,491,330	\$ 15	\$ 18	\$ 1	\$ 2,496	\$ 318
—	3,416,424	—	—	—	668	4
—	1,170,045	—	—	—	—	—
—	72,061	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
41,772	55,913	—	—	—	—	—
—	206,834	—	—	—	—	—
—	—	—	—	—	—	—
—	482	—	—	—	—	—
41,772	4,921,759	—	—	—	668	4
—	4,946,610	5	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
39,941	134,600	—	—	—	—	322
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	13,029	—	—	—	—	—
39,941	5,094,239	5	—	—	—	322
\$ 18,324	\$ 1,318,850	\$ 10	\$ 18	\$ 1	\$ 3,164	\$ —

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 634	\$ 7,961	\$ 64	\$ 6,537
ADDITIONS				
Operating Income	230,744	2,246	1,600	5,227
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	230,744	2,246	1,600	5,227
DEDUCTIONS				
Operating Expenditures and Expenses	230,207	—	1,063	404
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	230,207	—	1,063	404
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1,171	\$ 10,207	\$ 601	\$ 11,360

Coastal Wetlands Fund (3104)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)	County Health Services Fund		
				California Health Care for the Indigent Program Account (0848)	Child Health and Disability Prevention Treatment Account (0672)	County Medical Services Program Account (0896)
\$ 5,222	\$ 1,036	\$ —	\$ 501	\$ 8,522	\$ 2,285	\$ 58,468
51	—	4,129	523	22,912	45	200,341
—	—	—	—	—	—	—
—	—	751	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(150)	—	—	—	—	—
<u>51</u>	<u>(150)</u>	<u>4,880</u>	<u>523</u>	<u>22,912</u>	<u>45</u>	<u>200,341</u>
145	12	6,730	676	16,941	2,209	258,103
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,700	—	—	—	—	—	633
—	—	(1,850)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>4,845</u>	<u>12</u>	<u>4,880</u>	<u>676</u>	<u>16,941</u>	<u>2,209</u>	<u>258,736</u>
<u>\$ 428</u>	<u>\$ 874</u>	<u>\$ —</u>	<u>\$ 348</u>	<u>\$ 14,493</u>	<u>\$ 121</u>	<u>\$ 73</u>

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Deferred Compensation Plan Fund (0915)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 6,948,051	\$ 6,247	\$ 18	\$ 128
ADDITIONS				
Operating Income	(441,049)	116	394,211	983
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	42
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	14,659	—	—
Prior Year Revenue Adjustments	—	—	(14,926)	(10)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	(441,049)	14,775	379,285	1,015
DEDUCTIONS				
Operating Expenditures and Expenses	320,368	18,389	395,035	1,918
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(15,732)	(841)
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	320,368	18,389	379,303	1,077
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 6,186,634	\$ 2,633	\$ —	\$ 66

Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Emergency Services and Supplemental Payments Fund (0693)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fair and Exposition Fund California Veterinary Diagnostic Laboratory System and Equine Research Laboratory Account (0881)
\$ 4,445	\$ 6,138	\$ 30,360	\$ 1,407	\$ 328	\$ 137	\$ —
856	224	516	—	1,333	296	2,033
—	—	—	—	—	—	—
—	—	—	31	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
856	224	516	31	1,333	296	2,033
604	210	—	—	378	138	2,033
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	14,458	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
604	210	14,458	—	378	138	2,033
\$ 4,697	\$ 6,152	\$ 16,418	\$ 1,438	\$ 1,283	\$ 295	\$ —

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)	Foster Children and Parent Training Fund (0959)	Health Care Deposit Fund (0912)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 8,908	\$ 3	\$ 2,513	\$ —
ADDITIONS				
Operating Income	22,081	86	—	38,112,151
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	22,081	86	—	38,112,151
DEDUCTIONS				
Operating Expenditures and Expenses	21,072	91	—	38,112,151
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	21,072	91	—	38,112,151
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 9,917	\$ (2)	\$ 2,513	\$ —

Health Professions Education Fund			High Technology Theft		Home Purchase Assistance	Housing Rehabilitation Loan	Immunization Adverse Reaction
Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)	Healthy Families Fund (0555)	Apprehension and Prosecution Program Trust Fund (0597)		Fund (0698)	Fund (0929)	Fund (0923)
\$ 847	\$ 293	\$ 6,957	\$ 3,521	\$ 65,510	\$ 47,682	\$ 23	
1,017	1,429	1,549,852	—	30	9,899	—	—
—	—	—	—	—	—	—	—
—	—	—	—	2,760	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
28	—	—	—	—	—	83	—
1,045	1,429	1,549,852	—	2,790	9,982	—	—
1,124	157	1,542,638	(579)	1,100	4,938	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	14,317	—	—
—	—	—	(16)	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1,124	157	1,542,638	(595)	1,100	19,255	—	—
\$ 768	\$ 1,565	\$ 14,171	\$ 4,116	\$ 67,200	\$ 38,409	\$ 23	

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 16,067	\$ 4,527	\$ 13,890	\$ 4,439
ADDITIONS				
Operating Income	41,122	3,165	50,644	2,064
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	39,200	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	80,322	3,165	50,644	2,064
DEDUCTIONS				
Operating Expenditures and Expenses	77,000	5,508	50,137	1,709
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	1,500
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	400
Total Deductions	77,000	5,508	50,137	3,609
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 19,389	\$ 2,184	\$ 14,397	\$ 2,894

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

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 Deposits Fund (0920)	Local Agency Code Enforcement and Rehabilitation Fund (0931)	Local Agency Investment Fund (0924)	Local Public Safety Fund Public Safety Account (0969)
\$ 26,311	\$ 70	\$ —	\$ 220,166	\$ 20	\$ 25,160,913	\$ —
2,590	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	4,884	—	515,569	—
—	—	—	168,254	—	28,961,039	—
—	—	—	—	—	—	—
—	—	—	4	—	—	2,442,393
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,590	2	—	173,142	—	29,476,608	2,442,393
5,287	—	—	—	—	515,568	2,442,393
—	—	—	118,251	—	28,968,815	—
—	—	—	—	—	—	—
—	35	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,287	35	—	118,251	—	29,484,383	2,442,393
\$ 23,614	\$ 37	\$ —	\$ 275,057	\$ 20	\$ 25,153,138	\$ —

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)	Medi-Cal Medical Education Supplemental Payment Fund (0550)	Mental Health Facilities Fund Institutions for Mental Disease Account (0873)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 733	\$ 55,377	\$ 305	\$ 4
ADDITIONS				
Operating Income	243	524,373	6	—
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	243	524,373	6	—
DEDUCTIONS				
Operating Expenditures and Expenses	466	522,698	—	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	151	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	466	522,698	151	—
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 510	\$ 57,052	\$ 160	\$ 4

State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)	Municipal Shelter Spay-Neuter Fund (8055)	Non-Treasury Trust Funds (0990)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)
\$ 51,543	\$ 11,817	\$ 50,208	\$ —	\$ 44,652,427	\$ 1	\$ 3,022
82,386	66,027	1,102	—	93,684	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	13,589,227	—	—
—	—	—	—	382,313	—	—
—	—	—	176	71	—	—
—	—	—	—	605,258	—	—
—	—	—	—	77,617	—	—
—	—	—	—	2,382	—	—
82,386	66,027	1,102	176	14,750,552	—	4
79,549	69,127	6	—	17,420	—	3,018
—	—	—	—	18,497,847	—	—
—	—	—	—	24,390	—	—
—	—	—	—	71	—	—
—	—	—	—	—	—	—
—	—	—	—	5	—	—
—	—	—	—	495,657	—	—
79,549	69,127	6	—	19,035,390	—	3,018
\$ 54,380	\$ 8,717	\$ 51,304	\$ 176	\$ 40,367,589	\$ 1	\$ 8

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Oil Trust Fund (8032)	Organ and Tissue Donor Registry Fund * (8010)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 173,108	\$ —	\$ 592	\$ 14,501
ADDITIONS				
Operating Income	22,998	—	13	1,442
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	—	—	—	4,072
Total Additions	22,998	—	13	5,514
DEDUCTIONS				
Operating Expenditures and Expenses	—	—	48	4,008
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	—	—	—	4,065
Total Deductions	—	—	48	8,073
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 196,106	\$ —	\$ 557	\$ 11,942

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

Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Public Awards Fund (0846)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Health Care Fund (0822)	Public Health Protection from Indoor Mold Hazards Fund * (8015)	Ratepayer Relief Fund (3061)
\$ 30,548	\$ 3,111	\$ 2	\$ 14,576	\$ 599,264	\$ —	\$ 29,788
4,370	328	—	25,632	1,586,294	—	1,095
—	—	—	—	—	—	—
—	—	—	4,283	20,065	—	310
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	(179)	—	127
—	—	—	—	—	—	—
—	2,278	—	—	—	—	—
4,370	2,606	—	29,915	1,606,180	—	1,532
12,230	1,907	—	25,612	1,525,639	—	3,421
—	—	—	—	—	—	—
—	—	—	—	—	—	—
106	—	—	—	—	—	26,201
—	—	—	—	—	—	(599)
—	—	—	—	—	—	—
—	1,282	—	—	—	—	—
12,336	3,189	—	25,612	1,525,639	—	29,023
\$ 22,582	\$ 2,528	\$ 2	\$ 18,879	\$ 679,805	\$ —	\$ 2,297

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Reader Employment Fund (0812)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 152	\$ 7,704,826	\$ 27,506	\$ 237
ADDITIONS				
Operating Income	339	295,327	1,184	5
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	—	1,508,032	100	—
Total Additions	339	1,803,359	1,284	5
DEDUCTIONS				
Operating Expenditures and Expenses	(132)	2,485,165	4,588	—
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	491	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	70	—
Total Deductions	(132)	2,485,656	4,658	—
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 623	\$ 7,022,529	\$ 24,132	\$ 242

Rural Community Facility Grant Fund (0984)	Sacramento City Financing Authority Fund (0612)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	Self-Help Housing Fund (0813)
\$ 3	\$ 13,988	\$ 9,372	\$ 112	\$ 4,335	\$ 171,963	\$ 2,029
—	8,349	172	1,211	2,706	134,998	54
—	—	—	—	—	—	—
—	—	—	—	—	3,799	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(102)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	15
—	8,349	172	1,211	2,706	138,695	69
—	7,231	5,732	1,258	1,194	129,534	(4,825)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	5,003
—	—	—	—	—	(27)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	7,231	5,732	1,258	1,194	129,507	178
\$ 3	\$ 15,106	\$ 3,812	\$ 65	\$ 5,847	\$ 181,151	\$ 1,920

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Small and Rural Hospital Supplemental Payments Fund (0688)	Small Business Expansion Fund (0918)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 17	\$ 6,830	\$ 1,317,380	\$ 6,977
ADDITIONS				
Operating Income	—	2,789	12,237	1,329
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	2,228	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	18,978	—
Prior Year Revenue Adjustments	—	—	539	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	389	20,081	—
Total Additions	—	3,178	54,063	1,329
DEDUCTIONS				
Operating Expenditures and Expenses	—	3,104	873,808	576
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	16	—	23,408	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	(179)	—
Prior Year Surplus Adjustments	—	—	11,026	—
Other Deductions	—	—	—	—
Total Deductions	16	3,104	908,063	576
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 1	\$ 6,904	\$ 463,380	\$ 7,730

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

State Employees' Pretax Parking Fund (8008)	State Instructional Materials Fund * (0955)	State Park Contingent Fund (0952)	State Peace Officers' and Firefighters' Defined Contribution Plan Fund (0615)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)
\$ 642	\$ —	\$ 12,192	\$ 352,816	\$ (137)	\$ 7,001	\$ 5,641
1,692	—	4,171	53,114	209,594	1,724	2,926
—	—	—	—	—	—	—
—	—	—	(55,092)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2,597	—
—	—	—	1,892	(31,855)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,692	—	4,171	(86)	177,739	4,321	2,926
1,662	—	2,604	3,046	167,149	5,935	594
—	—	—	12,922	—	—	—
—	—	—	—	—	—	—
—	—	—	—	250	—	2,597
—	—	—	—	—	(8)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,662	—	2,604	15,968	167,399	5,927	3,191
\$ 672	\$ —	\$ 13,759	\$ 336,762	\$ 10,203	\$ 5,395	\$ 5,376

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	State Transportation Fund Motor Vehicle Account Donate Life California Trust Subaccount (8038)	Stringfellow Insurance Proceeds Account (0572)	Student Loan Authority Fund (0954)	Student Loan Operating Fund (0784)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ 155	\$ 3,521	\$ 7,448	\$ 52,445
ADDITIONS				
Operating Income	405	77	163	181,910
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	—	—
Receipts From Depositors	—	—	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	—	—	—	—
Total Additions	405	77	163	181,910
DEDUCTIONS				
Operating Expenditures and Expenses	453	2,303	25	182,527
Payments to and for Depositors	—	—	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	453	2,303	25	182,527
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ 107	\$ 1,295	\$ 7,586	\$ 51,828

Student Tuition Recovery Fund (0960)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Teachers' Health Benefits Fund (8001)	Teachers' Retirement Program Development Fund (8046)	Timber Tax Fund (0965)	Tobacco Asset Sales Revenue Fund (6050)
\$ 823	\$ 21,551	\$ 647	\$ 4,220	\$ —	\$ 4,092	\$ 191
19	390	386	—	—	6,872	4
—	—	—	—	—	—	—
—	(3,948)	12	105	4	—	—
—	—	—	27,121	—	—	—
—	—	—	—	—	—	—
—	—	4	—	—	—	—
—	—	—	2,841	—	498	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
19	(3,558)	402	30,067	4	7,370	4
—	744	483	29,712	—	9,540	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	744	483	29,712	4	9,540	—
\$ 842	\$ 17,249	\$ 566	\$ 4,575	\$ —	\$ 1,922	\$ 195

(Continued)

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

Year Ended June 30, 2009

(Amounts in thousands)

	Unallocated General Obligation Bond Commercial Paper Fund (0656)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Veterans' Quality of Life Fund (8037)
FUND BALANCE (DEFICIT), JULY 1, 2008	\$ —	\$ 25,049	\$ 3,118	\$ 190
ADDITIONS				
Operating Income	—	—	1,401	—
Receipts From Federal Government	—	—	—	—
Income From Investments	—	—	76	—
Receipts From Depositors	—	341,307	—	—
Net Increase in Accountability for Deposits	—	—	—	—
Transfers From Other Funds	—	—	—	—
Prior Year Revenue Adjustments	—	—	—	—
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	1,300,000	—	—	—
Total Additions	1,300,000	341,307	1,477	—
DEDUCTIONS				
Operating Expenditures and Expenses	1,300,000	1,457	365	110
Payments to and for Depositors	—	220,820	—	—
Net Decrease in Accountability for Deposits	—	—	—	—
Transfers to Other Funds	—	110,259	—	—
Adjustments to Prior Year Appropriation				
Expenditures	—	—	423	—
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	—	—	—
Total Deductions	1,300,000	332,536	788	110
FUND BALANCE (DEFICIT), JUNE 30, 2009	\$ —	\$ 33,820	\$ 3,807	\$ 80

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

Vision Care Program for State Annuitants Fund (8049)	Voluntary Alliance Uniting Employers Fund * (0957)	Volunteer Firefighters' Length of Service Award Fund (0962)	WIC Manufacturer Rebate Fund (3023)	Total
\$ 134	\$ —	\$ —	\$ 30,921	\$ 90,441,524
7,448	—	2	280,399	47,313,382
—	—	—	—	1,170,045
—	—	—	—	426,835
—	—	—	—	43,449,693
—	—	—	—	382,313
—	—	—	—	3,655,184
—	—	—	—	770,994
—	—	1,630	—	80,721
—	—	—	—	2,849,590
7,448	—	1,632	280,399	100,098,757
7,254	—	—	281,217	57,860,948
—	—	—	—	47,818,655
—	—	—	—	24,390
—	—	—	—	422,412
—	—	—	—	(28,831)
—	—	—	—	11,026
—	—	—	—	525,416
7,254	—	—	281,217	106,634,016
\$ 328	\$ —	\$ 1,632	\$ 30,103	\$ 83,906,265

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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)

	<u>2000</u>	<u>2001</u>	<u>2002</u>
REVENUES	\$ 71,555,636	\$ 77,609,900	\$ 64,060,309
EXPENDITURES			
State Operations	15,942,799	17,641,711	19,085,688
Local Assistance	49,974,734	58,441,411	57,141,991
Capital Outlay	186,179	2,044,250	323,505
Total Expenditures	66,103,712	78,127,372	76,551,184
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	423,302	6,561,817	2,143,250
Transfers to Other Funds	(203,818)	(6,324,088)	(301,158)
Other Additions	48,095	46,309	33,932
Total Other Financing Sources (Uses)	267,579	284,038	1,876,024
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	5,719,503	(233,434)	(10,614,851)
FUND BALANCES			
Fund Balances (Deficit), July 1	3,907,671	9,639,691	9,017,521
Restatements			
Prior Year Revenue, Accrual Adjustments	(204,610)	(158,787)	(729,794)
Prior Year Expenditure, Accrual Adjustments	217,127	(229,949)	217,364
Adjustment to Prior Year Debt Service	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98)	—	—	—
Fund Balances (Deficit), July 1, Restated	3,920,188	9,250,955	8,505,091
Reserved for Encumbrances	701,275	1,834,257	1,491,504
Reserved for Unencumbered Balances of Continuing Appropriations	1,115,188	1,436,716	827,316
Reserved for School Loans	699,712	349,734	—
Special Fund for Economic Uncertainties	3,777,000	3,655,000	—
Unreserved-Undesignated, Available for Appropriation	3,346,516	1,741,814	(4,428,580)
Total Fund Balances (Deficit), June 30	\$ 9,639,691	\$ 9,017,521	\$ (2,109,760)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$	68,545,784	\$ 74,149,846	\$ 81,979,962	\$ 93,883,089	\$ 95,906,447	\$ 98,515,146	\$ 81,960,724
	18,277,646	19,498,231	17,966,143	21,357,557	24,682,789	26,318,541	24,111,352
	59,145,293	58,610,836	61,674,389	69,278,113	73,899,724	74,825,331	67,800,756
	141,338	348,658	65,090	1,451,302	2,903,117	1,601,636	1,137,379
	77,564,277	78,457,725	79,705,622	92,086,972	101,485,630	102,745,508	93,049,487
	3,289,521	12,168,789	359,902	226,271	994,051	5,878,219	1,054,877
	(369,955)	(279,013)	(203,917)	(269,609)	(968,898)	(1,476,446)	(565,451)
	143,822	124,946	83,821	187,725	84,415	99,840	40,319
	3,063,388	12,014,722	239,806	144,387	109,568	4,501,613	529,745
	(5,955,105)	7,706,843	2,514,146	1,940,504	(5,469,615)	271,251	(10,559,018)
	(2,109,760)	(7,536,235)	3,309,482	9,922,660	11,255,519	5,972,434	5,684,793
	154,418	2,626,131	3,785,370	(729,952)	(19,988)	(270,599)	181,858
	374,212	512,743	313,662	122,307	206,518	(288,293)	(51,416)
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	(1,581,130)	(4,397,361)	7,408,514	9,315,015	11,442,049	5,413,542	5,815,235
	1,037,374	641,453	540,382	691,631	842,145	1,061,570	1,536,725
	996,896	902,140	858,744	1,294,279	1,721,255	1,196,183	1,232,874
	—	—	—	—	—	—	—
	—	1,765,889	8,523,534	9,269,609	1,621,493	3,427,040	—
	(9,570,505)	—	—	—	1,787,541	—	(7,513,382)
\$	(7,536,235)	\$ 3,309,482	\$ 9,922,660	\$ 11,255,519	\$ 5,972,434	\$ 5,684,793	\$ (4,743,783)

Governmental Cost Funds Schedule of Revenues by Source

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 147,199	\$ 150,630	\$ 152,298
Excise Tax on Distilled Spirits	134,967	137,820	140,329
Corporation (Income) Taxes	6,638,898	6,899,322	5,333,030
Cigarette Tax	1,216,651	1,150,869	1,102,806
Horse Racing Revenues	44,130	42,360	42,247
Inheritance, Estate, and Gift Taxes	928,146	934,709	890,627
Insurance Gross Premiums Tax	1,299,777	1,496,556	1,595,846
Trailer Coach License (In-Lieu) Fees	28,422	26,337	15,372
Motor Vehicle License (In-Lieu) Fees*	3,315,500	3,314,891	1,927,780
Motor Vehicle Fuel Tax – Gasoline	2,617,830	2,679,717	2,828,024
Motor Vehicle Fuel Tax – Diesel	451,864	462,425	467,879
Motor Vehicle Registration and Other Fees	1,919,323	1,945,314	1,893,643
Personal Income Tax	39,578,237	44,618,532	33,051,107
Retail Sales and Use Taxes	23,400,703	24,338,838	23,796,013
Retail Sales and Use Taxes – Fiscal Recovery	—	—	—
Retail Sales and Use Taxes – Realignment	2,125,085	2,277,235	2,208,508
Total Major Taxes and Licenses	<u>83,846,732</u>	<u>90,475,555</u>	<u>75,445,509</u>
MINOR REVENUES			
Regulatory Taxes and Licenses	2,120,691	2,387,179	4,395,716
Revenues From Local Agencies	350,246	547,660	611,778
Services to the Public	1,126,090	1,178,196	1,253,776
Use of Property and Money	1,107,240	1,520,815	775,729
Miscellaneous	1,176,787	928,371	1,248,467
Total Minor Revenues	<u>5,881,054</u>	<u>6,562,221</u>	<u>8,285,466</u>
TOTAL, ALL REVENUES	<u>\$ 89,727,786</u>	<u>\$ 97,037,776</u>	<u>\$ 83,730,975</u>

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

2003	2004	2005	2006	2007	2008	2009
\$ 150,322	\$ 166,107	\$ 156,612	\$ 157,627	\$ 169,672	\$ 157,568	\$ 160,953
140,242	146,719	157,639	160,648	164,117	169,692	162,981
6,803,583	7,019,225	8,670,065	10,316,466	11,157,897	11,849,096	9,535,679
1,055,505	1,081,587	1,085,721	1,088,214	1,078,553	1,037,279	1,000,434
40,509	40,767	38,491	38,018	37,528	34,950	30,737
647,372	397,849	213,036	3,786	6,347	6,303	245
1,879,784	2,114,979	2,232,954	2,202,328	2,178,336	2,172,935	2,053,850
17,888	21,066	23,974	27,266	29,369	29,755	31,041
1,959,105	2,063,047	2,142,364	2,243,438	2,288,035	2,259,894	2,329,198
2,728,134	2,824,076	2,834,532	2,842,952	2,825,161	2,763,391	2,642,353
474,378	500,807	531,609	550,428	574,533	587,877	519,946
1,988,417	2,342,670	2,716,325	2,812,195	2,859,216	2,928,556	3,276,188
32,713,830	36,403,312	42,912,861	51,224,276	53,352,905	55,750,128	44,360,228
24,898,686	26,506,353	30,002,426	30,747,058	31,245,963	30,575,727	27,711,758
—	—	—	1,395,801	1,406,048	1,401,776	1,239,366
2,279,070	2,442,269	2,635,664	2,811,773	2,850,488	2,805,089	2,439,721
77,776,825	84,070,833	96,354,273	108,622,274	112,224,168	114,530,016	97,494,678
3,534,211	4,013,641	4,742,005	5,491,947	5,482,269	5,601,335	5,509,176
1,039,230	1,090,871	1,053,631	1,105,026	1,090,223	1,090,717	1,103,905
1,379,949	1,582,547	1,683,363	1,809,639	464,923	466,858	449,792
575,970	487,173	756,394	1,235,477	1,598,680	1,578,567	860,393
4,213,098	4,297,204	2,339,061	2,959,202	2,150,983	2,607,633	2,730,640
10,742,458	11,471,436	10,574,454	12,601,291	10,787,078	11,345,110	10,653,906
\$ 88,519,283	\$ 95,542,269	\$ 106,928,727	\$ 121,223,565	\$ 123,011,246	\$ 125,875,126	\$ 108,148,584

Governmental Cost Funds Schedule of Expenditures by Function and Character

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>
EXPENDITURES BY FUNCTION			
Legislative, Judicial, Executive			
Legislative	\$ 232,323	\$ 262,370	\$ 265,312
Judicial	1,372,681	1,478,710	1,633,518
Executive	1,241,219	1,352,128	1,371,891
State and Consumer Services	856,096	950,192	1,100,942
Business, Transportation, and Housing			
Business and Housing	156,499	601,053	240,237
Transportation	5,549,520	4,417,139	6,052,926
Technology, Trade and Commerce	488,489	140,833	81,832
Resources	1,858,844	3,349,003	2,284,269
Environmental Protection	689,678	869,539	993,144
Health and Human Services	21,806,291	24,204,531	26,563,743
Correctional Programs	4,412,542	4,952,927	5,242,369
Education			
Education K-12	26,356,838	28,720,596	28,078,228
Higher Education	8,553,343	9,655,954	9,945,193
Labor and Workforce Development	—	—	—
General Government			
General Administration	982,923	1,294,587	2,475,564
Tax Relief	1,840,129	4,655,826	3,028,703
Shared Revenues	3,677,687	4,385,429	5,528,996
Debt Service	2,072,960	2,270,649	2,432,942
Brown vs. U.S. Department of Health and Human Services *	—	—	96,000
Other Statewide Expenditures	580,307	635,475	476,170
Expenditure Adjustment for Encumbrances	(628,506)	(1,943,208)	(681,856)
Credit for Overhead Services by General Fund	(170,594)	(197,343)	(251,575)
Statewide Indirect Cost Recoveries	(37,423)	(36,610)	(47,862)
TOTAL	\$ 81,891,846	\$ 92,019,780	\$ 96,910,686
EXPENDITURES BY CHARACTER			
State Operations	\$ 22,864,874	\$ 24,850,286	\$ 27,994,343
Local Assistance	58,369,828	66,087,018	67,993,721
Capital Outlay	657,144	1,082,476	922,622
TOTAL	\$ 81,891,846	\$ 92,019,780	\$ 96,910,686

* 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.

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$ 276,462	\$ 284,894	\$ 408,427	\$ 314,263	\$ 326,163	\$ 338,482	\$ 330,594
2,524,446	2,634,409	2,881,680	3,164,602	3,515,815	3,902,038	3,962,289
1,283,297	1,329,557	1,361,910	1,504,886	1,634,180	1,761,510	1,669,476
955,054	946,584	1,025,817	1,174,171	1,280,450	1,272,910	1,248,522
184,573	235,742	196,209	199,665	227,794	245,062	228,408
3,712,133	6,077,810	6,819,308	8,103,385	9,647,351	10,058,388	7,331,284
50,335	10,262	—	—	—	—	—
1,993,957	2,100,200	2,247,498	2,595,652	3,176,459	3,657,430	3,225,625
762,052	749,988	788,805	975,995	1,093,916	1,124,326	1,032,212
27,420,865	26,793,410	30,223,891	32,243,938	35,333,446	37,232,168	35,041,981
5,614,849	5,246,381	6,769,319	7,661,983	9,012,954	9,978,422	9,566,474
27,611,356	28,696,655	32,118,886	36,163,319	38,453,336	39,229,865	34,354,841
9,951,749	9,487,413	9,985,180	11,114,993	10,801,631	11,303,864	9,486,317
250,616	239,051	319,984	353,970	406,464	421,116	414,307
1,830,280	3,580,718	(207,319)	1,842,451	2,240,543	1,796,460	1,728,781
4,446,940	3,782,731	665,597	666,691	666,504	669,140	480,312
2,784,970	2,664,766	1,691,964	3,003,378	2,117,815	1,649,546	1,976,050
2,067,815	2,103,756	3,390,651	4,017,468	4,812,893	4,988,637	5,693,895
—	48,000	48,000	—	—	—	—
526,863	777,833	775,848	889,971	1,532,718	1,454,338	1,168,937
2,365,728	363,473	(1,038,274)	(520,272)	(1,177,635)	(1,244,356)	551,826
(288,871)	(326,928)	(329,797)	(371,965)	(470,455)	(549,309)	(507,543)
(50,313)	(59,081)	(74,581)	(83,338)	(86,071)	(88,045)	(94,458)
<u>\$ 96,275,156</u>	<u>\$ 97,767,624</u>	<u>\$ 100,069,003</u>	<u>\$ 115,015,206</u>	<u>\$ 124,546,271</u>	<u>\$ 129,201,992</u>	<u>\$ 118,890,130</u>
\$ 26,241,065	\$ 28,208,541	\$ 28,798,080	\$ 34,037,821	\$ 36,867,742	\$ 41,027,869	\$ 38,101,282
69,043,191	68,086,507	70,216,800	78,626,805	84,578,753	85,603,560	78,795,864
990,900	1,472,576	1,054,123	2,350,580	3,099,776	2,570,563	1,992,984
<u>\$ 96,275,156</u>	<u>\$ 97,767,624</u>	<u>\$ 100,069,003</u>	<u>\$ 115,015,206</u>	<u>\$ 124,546,271</u>	<u>\$ 129,201,992</u>	<u>\$ 118,890,130</u>

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

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	<u>2000</u>	<u>2001</u>	<u>2002</u>
REVENUES	\$ 89,727,786	\$ 97,037,776	\$ 83,730,975
EXPENDITURES			
State Operations	22,864,874	24,850,286	27,994,343
Local Assistance	58,369,828	66,087,018	67,993,721
Capital Outlay	657,144	1,082,476	922,622
Total Expenditures	81,891,846	92,019,780	96,910,686
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	15,442,823	22,849,088	18,809,024
Transfers to Other Funds	(17,332,771)	(24,699,894)	(19,865,196)
Revenues Collected for Other Funds	70,013,321	75,655,516	62,657,197
Disbursements of Revenues Collected for Other Funds	(70,013,321)	(75,655,516)	(62,657,197)
Local Sales Taxes Collected	8,004,810	8,655,568	8,298,836
Distributions of Local Sales Taxes	(8,004,810)	(8,655,568)	(8,298,836)
Other Additions	10,169,775	12,237,391	12,745,839
Other Deductions	(9,849,409)	(11,927,887)	(11,844,308)
Total Other Financing Sources (Uses)	(1,569,582)	(1,541,302)	(154,641)
Excess of Revenues and Other Sources Over (Under)			
Expenditures and Other Uses	6,266,358	3,476,694	(13,334,352)
FUND BALANCES			
Fund Balances, July 1	9,941,163	16,097,893	19,380,509
Restatements			
Prior Year Revenue, Accrual Adjustments	(401,868)	(198,580)	(1,314,948)
Prior Year Expenditure, Accrual Adjustments	306,280	4,502	2,160,519
Prior Year Surplus Adjustments	—	—	—
Adjustment to Prior Year Debt Service	—	—	—
Adjustment to Prior Year Reserve for Article XVI, Section 8, of the State Constitution (Proposition 98)	—	—	—
Fund Balances, July 1, Restated	9,845,575	15,903,815	20,226,080
Reserved for Encumbrances	3,065,571	5,008,710	5,690,554
Reserved for Unencumbered Balances of Continuing Appropriations	3,655,798	3,711,015	4,646,248
Other Reserves	727,178	349,734	—
Contingency Reserve for Economic Uncertainties/Special Fund for Economic Uncertainties	6,093,318	8,599,965	2,562,453
Unreserved-Undesignated, Available for Appropriation	2,570,068	1,711,085	(6,007,527)
Total Fund Balances, June 30	\$ 16,111,933	\$ 19,380,509	\$ 6,891,728

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$	88,519,283	95,542,269	106,928,727	121,223,565	123,011,246	125,875,126	108,148,584
	26,241,065	28,208,541	28,798,080	34,037,821	36,867,742	41,027,869	38,101,282
	69,043,191	68,086,507	70,216,800	78,626,805	84,578,753	85,603,560	78,795,864
	990,900	1,472,576	1,054,123	2,350,580	3,099,776	2,570,563	1,992,984
	96,275,156	97,767,624	100,069,003	115,015,206	124,546,271	129,201,992	118,890,130
	19,769,314	29,988,350	19,141,594	20,405,584	22,142,662	27,958,681	20,355,085
	(21,687,939)	(20,962,848)	(21,818,953)	(23,835,239)	(24,389,984)	(26,765,364)	(22,740,558)
	64,886,345	70,236,744	80,072,484	90,897,597	93,678,755	95,874,434	79,364,827
	(64,886,345)	(70,236,744)	(80,072,484)	(90,897,597)	(93,678,755)	(95,874,434)	(79,364,827)
	8,479,376	9,015,857	8,816,558	9,256,460	9,505,996	9,522,773	8,439,533
	(8,479,376)	(9,015,857)	(8,816,558)	(9,256,460)	(9,505,996)	(9,522,773)	(8,439,533)
	13,893,949	15,908,140	14,477,426	16,815,974	18,827,340	19,616,548	20,341,688
	(13,780,709)	(16,827,238)	(17,950,409)	(15,501,800)	(17,412,227)	(18,002,478)	(20,474,325)
	(1,805,385)	8,106,404	(6,150,342)	(2,115,481)	(832,209)	2,807,387	(2,518,110)
	9,561,258	5,881,049	709,382	4,091,878	(2,367,234)	(519,479)	(13,259,656)
	6,983,572	(1,704,035)	10,148,625	19,054,536	22,701,267	20,579,749	19,349,459
	372,512	5,284,071	7,669,796	3,034,797	(46,718)	(646,899)	915,701
	503,099	709,156	525,196	258,359	292,434	(63,912)	218,783
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	—	—	—	—	—	—	—
	7,859,183	4,289,192	18,343,617	22,347,692	22,946,983	19,868,938	20,483,943
	3,324,830	2,961,372	3,999,610	4,521,698	5,697,523	6,941,880	6,389,243
	4,271,758	3,805,935	4,298,496	7,051,171	9,270,817	8,089,529	8,114,645
	—	—	—	—	—	—	—
	2,574,130	5,139,161	12,973,947	7,042,585	9,779,407	(804,802)	4,645,710
	(11,872,793)	(1,736,227)	(2,219,054)	4,085,813	(4,167,998)	5,122,852	(11,925,311)
\$	(1,702,075)	10,170,241	19,052,999	22,701,267	20,579,749	19,349,459	7,224,287

Governmental Cost Funds Detailed Statement of Revenues

Year Ended June 30, 2009

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 160,953	\$ —	\$ 160,953
Excise Tax on Distilled Spirits	162,981	—	162,981
Corporation (Income) Taxes	9,535,679	—	9,535,679
Cigarette Tax	107,249	893,185	1,000,434
Horse Racing Revenues	2,768	27,969	30,737
Inheritance Tax	245	—	245
Estate Tax	—	—	—
Gift Tax	—	—	—
Insurance Gross Premiums Tax	2,053,850	—	2,053,850
Trailer Coach License (In-Lieu) Fees	28,653	2,388	31,041
Motor Vehicle License (In-Lieu) Fees	216,172	2,113,026	2,329,198
Motor Vehicle Fuel Tax – Gasoline	—	2,642,353	2,642,353
Motor Vehicle Fuel Tax – Diesel	—	519,946	519,946
Motor Vehicle Registration and Other Fees	—	3,276,188	3,276,188
Personal Income Tax	43,558,615	801,613	44,360,228
Retail Sales and Use Taxes	23,753,364	3,958,394	27,711,758
Retail Sales and Use Taxes – Fiscal Recovery.....	—	1,239,366	1,239,366
Retail Sales and Use Taxes – Realignment	—	2,439,721	2,439,721
TOTAL MAJOR TAXES AND LICENSES	79,580,529	17,914,149	97,494,678
MINOR REVENUES			
Regulatory Taxes and Licenses			
Quarterly Public Utility Commission Fees	—	135,879	135,879
Liquor License Fees	—	49,444	49,444
Genetic Disease Counseling	—	108,089	108,089
Energy Resources Surcharge	—	551,413	551,413
Other Regulatory Taxes	6,045	57,443	63,488
General Fish and Game Licenses, Tags, and Permits	—	95,427	95,427
Other Regulatory Licenses and Permits	590,209	2,191,766	2,781,975
Teacher Credential Fees	—	18,901	18,901
Insurance Company Fees and Penalties	—	62,581	62,581
Division of Real Estate License Fees	—	29,913	29,913
Beverage Container Redemption Fees	—	1,119,263	1,119,263
Hazardous Waste Control Fees	—	77,477	77,477
Insurance Department Fees and Assessments	—	154,411	154,411
Universal Telephone Service Tax	—	—	—
Other	912	260,003	260,915
Total Regulatory Taxes and Licenses	597,166	4,912,010	5,509,176

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	42,415	42,415
Penalties on Traffic Violations	—	95,355	95,355
Penalties on Felony Convictions	—	62,176	62,176
Fingerprint Identification Card Fees	—	62,479	62,479
Trial Court Funding Revenues	—	—	—
Other	249,491	591,989	841,480
Total Revenue From Local Agencies	249,491	854,414	1,103,905
Services to the Public			
Pay Patients Board Charges	2,039	—	2,039
State Beach and Park Service Fees	—	82,042	82,042
Emergency Telephone Users Surcharge	—	107,791	107,791
Receipts From Health Care Deposit Fund	3,358	—	3,358
California State University Fees	—	—	—
General Fees - Secretary of State	114	27,318	27,432
Personalized License Plates	—	50,376	50,376
Other	15,321	161,433	176,754
Total Services to the Public	20,832	428,960	449,792
Use of Property and Money			
Income From Pooled Money Investments	109,289	1,791	111,080
Income From Surplus Money Investments	5,267	209,277	214,544
Federal Lands Royalties	—	57,799	57,799
Rentals of State Property	23,581	52,570	76,151
State Lands Royalties	328,324	—	328,324
Other	20,964	51,531	72,495
Total Use of Property and Money	487,425	372,968	860,393
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	57,538	57,538
Sale of Fixed Assets	2,665	996	3,661
Revenue – Abandoned Property	308,650	9,081	317,731
Miscellaneous Revenue	107,781	257,811	365,592
Tribal Gaming Revenues.....	392,355	44,355	436,710
Credit Enhancement Fee	—	—	—
Penalties and Interest on Personal Income Tax	—	13,954	13,954
Uninsured Motorist Fees	2,005	495	2,500
Other Revenue – Cost Recoveries	75,290	42,273	117,563
Penalty Assessments	117,924	1,251,666	1,369,590
Other	18,611	27,190	45,801
Total Miscellaneous	1,025,281	1,705,359	2,730,640
TOTAL MINOR REVENUES	2,380,195	8,273,711	10,653,906
TOTAL REVENUES	\$ 81,960,724	\$ 26,187,860	\$ 108,148,584

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2009
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
LEGISLATIVE, JUDICIAL, AND EXECUTIVE							
Legislative							
Legislative							
Senate	\$ 111,320	\$ (2,052)	\$ 109,268	\$ 109,268	\$ —	\$ —	\$ —
Assembly	151,060	81	151,141	151,141	—	—	—
Legislative Joint Expenses.....	—	—	—	—	—	—	—
Total Legislature	262,380	(1,971)	260,409	260,409	—	—	—
Legislative Counsel Bureau	70,185	—	70,185	70,185	—	—	—
Total Legislative	332,565	(1,971)	330,594	330,594	—	—	—
Judicial							
Judiciary	2,206,583	1,528,211	3,734,794	502,419	3,151,496	80,879	80,879
Commission on Judicial Performance	3,876	—	3,876	3,876	—	—	—
Contributions to Judges' Retirement Fund	223,619	—	223,619	3,307	220,312	—	—
Total Judicial	2,434,078	1,528,211	3,962,289	509,602	3,371,808	80,879	80,879
Executive/Governor							
Governor's Office	14,413	—	14,413	14,413	—	—	—
Office of the Chief Information Officer	3,801	—	3,801	3,801	—	—	—
Secretary for State and Consumer Services	1,549	—	1,549	1,549	—	—	—
Secretary for Business, Transportation, and Housing	6,424	1,620	8,044	8,044	—	—	—
Secretary of California Health and Human Services Agency	3,074	—	3,074	3,074	—	—	—
Secretary for Resources	4,276	3,012	7,288	7,288	—	—	—
Office of the Inspector General	20,285	—	20,285	20,285	—	—	—
Secretary for Environmental Protection	1,675	7,261	8,936	8,936	—	—	—
Secretary for Labor and Workforce Development Agency.....	—	175	175	175	—	—	—
Office of Planning and Research	4,750	—	4,750	4,750	—	—	—
Office of Emergency Services	159,450	41,289	200,739	57,691	143,048	—	—
Total Executive/Governor	219,697	53,357	273,054	130,006	143,048	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Executive/Constitutional Offices							
Office of the Lieutenant Governor	2,645	—	2,645	2,645	—	—	—
Department of Justice	324,153	185,404	509,557	504,558	4,884	—	115
State Controller	54,656	11,323	65,979	65,938	41	—	—
Department of Insurance	—	216,402	216,402	166,116	50,286	—	—
California Gambling Control Commission	—	42,210	42,210	10,775	31,435	—	—
State Board of Equalization	231,106	156,447	387,553	387,553	—	—	—
Secretary of State	121,171	37,078	158,249	72,941	85,308	—	—
State Treasurer	937	4,263	5,200	5,200	—	—	—
Scholarshare Investment Board	725	—	725	725	—	—	—
California Debt and Investment Advisory Commission	—	2,275	2,275	2,275	—	—	—
California Debt Limit Allocation Committee	—	1,068	1,068	1,068	—	—	—
California Industrial Development Financing Advisory Commission	—	252	252	252	—	—	—
California Tax Credit Allocation Committee	—	4,307	4,307	4,054	253	—	—
Total Executive/Constitutional Offices	735,393	661,029	1,396,422	1,224,100	172,207	—	115
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	3,721,733	2,240,626	5,962,359	2,194,302	3,667,063	—	80,994
STATE AND CONSUMER SERVICES							
California Science Center	15,122	5,220	20,342	20,342	—	—	—
California African-American Museum	2,054	—	2,054	2,054	—	—	—
Department of Consumer Affairs Regulatory Boards	—	201,799	201,799	201,799	—	—	—
Department of Consumer Affairs Bureaus, Programs, Divisions	—	195,580	195,580	195,580	—	—	—
Alfred A. Alquist Seismic Safety Commission	—	1,262	1,262	1,262	—	—	—
Department of Fair Employment and Housing	16,270	—	16,270	16,270	—	—	—
Fair Employment and Housing Commission	929	—	929	929	—	—	—
Franchise Tax Board	486,628	22,540	509,168	509,168	—	—	—
Department of General Services – Headquarters	8,003	177,872	185,875	89,693	95,654	—	528
California Victim Compensation and Government Claims Board	1,110	112,494	113,604	112,493	1,111	—	—
State Personnel Board	1,639	—	1,639	1,639	—	—	—
TOTAL STATE AND CONSUMER SERVICES	531,755	716,767	1,248,522	1,151,229	96,765	—	528
BUSINESS, TRANSPORTATION, AND HOUSING							
Business and Housing							
Department of Alcoholic Beverage Control	—	49,357	49,357	46,362	2,995	—	—
Alcoholic Beverage Control Appeals Board	—	901	901	901	—	—	—
Department of Financial Institutions	—	29,090	29,090	29,090	—	—	—
Department of Corporations	—	34,403	34,403	34,403	—	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2009
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Department of Housing and Community Development	9,420	21,105	30,525	24,552	5,973		
Office of Real Estate Appraisers	—	4,055	4,055	4,055	—		
Department of Real Estate	—	39,925	39,925	39,925	—		
Department of Managed Health Care	—	40,152	40,152	40,152	—		
Total Business and Housing	9,420	218,988	228,408	219,440	8,968		
Transportation							
California Transportation Commission	—	1,939	1,939	1,939	—		
State Transit Assistance	—	267,463	267,463	—	267,463		
Department of Transportation	1,019,994	3,373,397	4,393,391	3,418,550	(362,548)	1,337,389	
High-Speed Rail Authority	—	5,333	5,333	5,333	—		
Pilot Commissioners Board for SF, San Pablo, and Suisun Bays	—	1,930	1,930	1,930	—		
Office of Traffic Safety	—	371	371	371	—		
Department of the California Highway Patrol	—	1,785,383	1,785,383	1,781,154	—	4,229	
Department of Motor Vehicles	—	875,474	875,474	872,134	776	2,564	
Total Transportation	1,019,994	6,311,290	7,331,284	6,081,411	(94,309)	1,344,182	
TOTAL BUSINESS, TRANSPORTATION, AND HOUSING	1,029,414	6,530,278	7,559,692	6,300,851	(85,341)	1,344,182	
RESOURCES							
Special Resources Programs	—	4,971	4,971	200	4,771		
California Tahoe Conservancy	197	5,557	5,754	4,436	—	1,318	
California Conservation Corps	33,160	30,244	63,404	63,404	—		
Energy Resources Conservation and Development Commission	—	193,781	193,781	192,376	1,405		
Colorado River Board of California	(99)	—	(99)	(99)	—		
Department of Conservation	4,669	1,360,500	1,365,169	1,365,169	—		
Department of Forestry and Fire Protection	824,597	8,631	833,228	831,899	—	1,329	
State Lands Commission	7,700	12,815	20,515	20,473	—	42	
Department of Fish and Game	77,375	142,545	219,920	217,654	2,267	(1)	
Wildlife Conservation Board	(300)	29,952	29,652	1,218	—	28,434	
Department of Boating and Waterways	—	6,915	6,915	—	6,915		
California Coastal Commission	10,905	1,722	12,627	11,884	743		
State Coastal Conservancy	854	8,011	8,865	2,229	10	6,626	

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Native American Heritage Commission	650	—	650	650	—	—	
Department of Parks and Recreation	130,935	177,738	308,673	304,115	1,131	3,427	
Santa Monica Mountains Conservancy	—	182	182	182	—	—	
San Francisco Bay Conservation and Development Commission	4,001	—	4,001	4,001	—	—	
San Gabriel & Lower LA Rivers & Mountains Conservancy	—	321	321	321	—	—	
San Joaquin River Conservancy	—	343	343	343	—	—	
Baldwin Hills Conservancy	—	332	332	332	—	—	
Delta Protection Commission	—	152	152	152	—	—	
San Diego River Conservancy	—	329	329	329	—	—	
Coachella Valley Mountains Conservancy	—	263	263	263	—	—	
Sierra Nevada Conservancy	—	3,668	3,668	3,668	—	—	
Department of Water Resources	132,462	9,547	142,009	128,044	(2,749)	16,714	
TOTAL RESOURCES	1,227,106	1,998,519	3,225,625	3,153,243	14,493	57,889	
CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY							
State Air Resources Board	—	316,119	316,119	304,856	10,111	1,152	
California Integrated Waste Management Board	—	196,936	196,936	158,468	38,468	—	
Department of Pesticide Regulation	—	68,092	68,092	49,128	18,964	—	
State Water Resources Control Board	38,341	263,837	302,178	302,178	—	—	
Department of Toxic Substances Control	22,248	113,885	136,133	133,477	—	2,656	
Office of Environmental Health Hazard Assessment	7,068	5,686	12,754	12,754	—	—	
TOTAL CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY	67,657	964,555	1,032,212	960,861	67,543	3,808	
HEALTH AND HUMAN SERVICES							
Emergency Medical Services Authority	11,460	1,738	13,198	4,699	8,499	—	
Office of Statewide Health Planning and Development	299	74,765	75,064	67,808	7,256	—	
Department of Aging	44,224	2,494	46,718	3,580	43,138	—	
Department of Alcohol and Drug Programs	277,507	12,824	290,331	18,192	272,139	—	
California Children and Families Commission	—	525,922	525,922	6,922	519,000	—	
Department of Health Care Services	12,946,765	54,098	13,000,863	117,612	12,883,251	—	
Department of Public Health	344,863	607,503	952,366	411,096	541,270	—	
California Medical Assistance Commission	1,220	—	1,220	1,220	—	—	
Managed Risk Medical Insurance Board	389,002	77,418	466,420	3,381	463,039	—	
Department of Developmental Services	—	—	—	—	—	—	
Department of Developmental Services – Headquarters	2,146,982	140,728	2,287,710	(34,910)	2,320,937	1,683	
Agnews State Hospital	23,277	—	23,277	23,277	—	—	

(Continued)

Governmental Cost Funds Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2009
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Fairview State Hospital	75,858	—	75,858	75,858	—	—	—
Frank D. Lanterman State Hospital	62,292	—	62,292	62,292	—	—	—
Porterville State Hospital	85,237	—	85,237	85,237	—	—	—
Sonoma State Hospital	96,178	—	96,178	96,178	—	—	—
Department of Developmental Services – Unallocated							
Northern California Facility – Yuba City	7,779	—	7,779	7,779	—	—	—
Southern California Facility – Cathedral City	9,946	—	9,946	9,946	—	—	—
Total Department of Developmental Services	2,507,549	140,728	2,648,277	325,657	2,320,937	1,683	1,683
Department of Mental Health							
Department of Mental Health – Headquarters	874,919	1,114,486	1,989,405	129,309	1,858,449	1,647	1,647
Department of Mental Health – Unallocated							
Atascadero State Hospital	228,424	—	228,424	228,424	—	—	—
Metropolitan State Hospital	131,960	—	131,960	131,960	—	—	—
Napa State Hospital	220,083	—	220,083	220,042	—	41	41
Patton State Hospital	295,529	—	295,529	295,529	—	—	—
Vacaville Psychiatric Services	49,615	—	49,615	49,615	—	—	—
Coalinga Secure Treatment Facility	141,974	—	141,974	141,974	—	—	—
Salinas Valley State Prison Treatment Facility	37,214	—	37,214	37,214	—	—	—
Total Department of Mental Health	1,979,718	1,114,486	3,094,204	1,234,067	1,858,449	1,688	1,688
Department of Community Services and Development							
Department of Rehabilitation	54,362	170	54,532	54,532	—	—	—
Department of Child Support Services	332,232	—	332,232	46,970	285,262	—	—
Department of Social Services	9,411,957	27,722	9,439,679	114,315	9,325,364	—	—
State-Local Realignment	—	4,100,955	4,100,955	—	4,100,955	—	—
TOTAL HEALTH AND HUMAN SERVICES	28,301,158	6,740,823	35,041,981	2,410,051	32,628,559	3,371	3,371
CORRECTIONS AND REHABILITATION							
Department of Corrections and Rehabilitation	9,752,114	21,385	9,773,499	9,362,888	320,170	90,441	90,441
Corrections and Rehabilitation – Headquarters	(88,995)	—	(88,995)	(51)	(55,668)	(33,276)	(33,276)
Federal Immigration Funding - Incarceration	(118,030)	—	(118,030)	(118,030)	—	—	—
TOTAL CORRECTIONS AND REHABILITATION	9,545,089	21,385	9,566,474	9,244,807	264,502	57,165	57,165

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
EDUCATION							
K-12 Education							
Department of Education – Headquarters	32,307,150	709,456	33,016,606	47,797	32,968,809	—	—
California School for the Blind	11,077	624	11,701	11,701	—	—	—
California School for the Deaf – Fremont	22,791	1,333	24,124	24,124	—	—	—
California School for the Deaf – Riverside	28,033	1,271	29,304	29,304	—	—	—
Diagnostic Centers	11,586	—	11,586	11,586	—	—	—
California State Library	45,241	1,126	46,367	14,759	31,608	—	—
Education Audit Appeals Panel	892	—	892	892	—	—	—
California State Summer School for the Arts	1,366	—	1,366	1,366	—	—	—
Contributions to Teachers' Retirement Fund	1,133,088	—	1,133,088	—	1,133,088	—	—
School Facilities Aid Program	1,727	31,988	33,715	—	33,715	—	—
Commission on Teacher Credentialing	26,937	19,155	46,092	19,155	26,937	—	—
Total K-12 Education	33,589,888	764,953	34,354,841	160,684	34,194,157	—	—
Higher Education – Community Colleges							
Board of Governors of the California Community Colleges	3,931,629	6,571	3,938,200	8,762	3,929,438	—	—
California Postsecondary Education Commission	1,958	—	1,958	1,958	—	—	—
University of California	2,452,585	33,217	2,485,802	2,485,802	—	—	—
Hastings College of Law	10,229	—	10,229	10,229	—	—	—
Trustees of the California State University – Fiscal Management	(161,951)	—	(161,951)	(161,951)	—	—	—
California State College, Bakersfield	46,219	—	46,219	46,219	—	—	—
California State College, San Bernardino	90,719	—	90,719	90,719	—	—	—
California State College, Stanislaus	51,358	—	51,358	51,358	—	—	—
California State University, Chico	97,516	—	97,516	97,516	—	—	—
California State University, Dominguez Hills	59,181	—	59,181	59,181	—	—	—
California State University, Fresno	116,466	—	116,466	116,466	—	—	—
California State University, Fullerton	166,218	—	166,218	166,218	—	—	—
California State University, East Bay	88,102	—	88,102	88,102	—	—	—
California State University, Humboldt	51,867	—	51,867	51,867	—	—	—
California State University, Long Beach	182,805	—	182,805	182,805	—	—	—
California State University, Los Angeles	105,270	—	105,270	105,270	—	—	—
California State University, Maritime Academy	11,836	—	11,836	11,836	—	—	—
California State University, Monterey Bay	33,446	—	33,446	33,446	—	—	—
California State University, Northridge	167,462	—	167,462	167,462	—	—	—
California State Polytechnic University, Pomona	118,392	—	118,392	118,392	—	—	—
California State University, Sacramento	135,387	—	135,387	135,387	—	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2009
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
California State University, San Diego	196,488	—	196,488	196,488	—	—	—
California State University, San Francisco	160,709	—	160,709	160,709	—	—	—
California State University, San Jose	157,382	—	157,382	157,382	—	—	—
California State Polytechnic University, San Luis Obispo	138,928	—	138,928	138,928	—	—	—
California State University, Sonoma	58,288	—	58,288	58,288	—	—	—
California State University, San Marcos	51,723	—	51,723	51,723	—	—	—
California State University, Channel Islands	31,450	—	31,450	31,450	—	—	—
Student Aid Commission	894,867	—	894,867	894,867	884,056	—	—
Total Higher Education	9,446,529	39,788	9,486,317	4,672,823	4,813,494	—	—
TOTAL EDUCATION	43,036,417	804,741	43,841,158	4,833,507	39,007,651	—	—
LABOR AND WORKFORCE DEVELOPMENT							
Employment Development Department	24,766	85,412	110,178	110,178	—	—	—
Agricultural Labor Relations	4,574	—	4,574	4,574	—	—	—
Department of Industrial Relations	66,105	233,450	299,555	299,555	—	—	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	95,445	318,862	414,307	414,307	—	—	—
GENERAL GOVERNMENT							
General Administration							
Commission on Peace Officer Standards and Training	—	53,959	53,959	35,629	18,330	—	—
State Public Defender	10,844	—	10,844	10,844	—	—	—
California Arts Council	1,070	3,134	4,204	1,894	2,310	—	—
Public Employment Relations Board	6,018	—	6,018	6,018	—	—	—
Department of Personnel Administration	21,377	5,498	26,875	26,875	—	—	—
California Citizen Compensation Committee	5	—	5	5	—	—	—
Board of Chiropractic Examiners	—	2,971	2,971	2,971	—	—	—
Board of Pilot Commissioners for Bays of San Francisco, San Pablo, and Suisun	—	—	—	—	—	—	—
California Horse Racing Board	—	9,403	9,403	9,403	—	—	—
Department of Food and Agriculture	96,442	136,093	232,535	174,852	57,078	605	—
Fair Political Practices Commission	7,762	—	7,762	7,762	—	—	—
Public Utilities Commission	—	1,132,458	1,132,458	1,132,458	—	—	—
Milton Marks Commission on California State Government	—	—	—	—	—	—	—

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Organization and Economy	901	—	901	901	—	—	—
Commission on the Status of Women	473	—	473	473	—	—	—
California Law Revision Commission	649	—	649	649	—	—	—
Commission on Uniform State Laws	148	—	148	148	—	—	—
Bureau of State Audits	8,908	1,857	10,765	10,765	—	—	—
Department of Finance	14,806	605	15,411	15,411	—	—	—
Financial Information System for California System	2,145	—	2,145	2,145	—	—	—
Commission on State Mandates	12,144	1,093	13,237	1,414	11,823	—	—
Office of Administrative Law	1,465	—	1,465	1,465	—	—	—
Military Department	40,264	52	40,316	39,419	50	—	847
Department of Veterans' Affairs							
Veterans Home of California – Headquarters	155,363	698	156,061	152,232	3,424	—	405
Veterans Home of California – Yountville	176	—	176	—	—	—	176
Total Department of Veterans' Affairs	155,539	698	156,237	152,232	3,424	—	581
Total General Administration	380,960	1,347,821	1,728,781	1,633,733	93,015	—	2,033
Tax Relief							
General Tax Relief	480,312	—	480,312	—	480,312	—	—
Total Tax Relief	480,312	—	480,312	—	480,312	—	—
Local Government Aid (Subventions)							
Local Government Financing, Proposition 13 Fiscal Relief	175,119	45,802	220,921	—	220,921	—	—
Shared Revenues							
Apportionment of Off-Highway License Fees	—	1,047	1,047	—	1,047	—	—
Apportionment of Motor Vehicle License Fees (In-Lieu)	—	171,365	171,365	—	171,365	—	—
Apportionment of Tideland Revenues	622	—	622	—	622	—	—
Apportionment of Motor Vehicle Fuel Tax (HUT)	—	1,045,478	1,045,478	17,455	1,028,023	—	—
Apportionment of Geothermal Resources	—	3,683	3,683	—	—	—	—
Apportionment of Local Transportation Funding	—	532,934	532,934	—	532,934	—	—
Total Shared Revenues	622	1,754,507	1,755,129	21,138	1,733,991	—	—
Total Local Government Aid (Subventions)	175,741	1,800,309	1,976,050	21,138	1,954,912	—	—
Debt Service							
Payment of Interest on Pooled Money Investment Loans	559	—	559	559	—	—	—
General Obligation Bonds and Commercial Paper	4,075,061	—	4,075,061	4,075,061	—	—	—
Economic Recovery Financing Committee	—	1,326,801	1,326,801	1,326,801	—	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2009
(Amounts in thousands)

	Classification by Fund Type			Classification by Character			
	General Fund	Special Funds	Total Expenditures	State Operations	Local Assistance	Capital Outlay	
Payment of Interest on General Fund Loans	277,228	—	277,228	277,228	—	—	—
Interest Payments to Federal Governments	13,901	345	14,246	14,246	—	—	—
Total Debt Service	4,366,749	1,327,146	5,693,895	5,693,895	—	—	—
Statewide Expenditure and Savings							
Health and Dental Benefits for Annuitants	1,145,679	—	1,145,679	1,145,679	—	—	—
Board of Control Equity Claims	1,077	37	1,114	1,114	—	—	—
Judgments, Settlements, and Tort Liability Claims	790	242	1,032	1,032	—	—	—
Capital Outlay Planning and Studies Funding	998	—	998	—	—	—	998
Reserve for Encumbrance	(475,161)	1,026,987	551,826	(476,580)	586,390	—	442,016
Statewide General Administration Expenditures (Pro Rata)	(508,804)	1,261	(507,543)	(507,543)	—	—	—
Miscellaneous	19,830	284	20,114	20,114	—	—	—
General Fund Credits From Federal Funds	(94,458)	—	(94,458)	(94,458)	—	—	—
Total Statewide Expenditure and Savings	89,951	1,028,811	1,118,762	89,358	586,390	443,014	443,014
TOTAL GENERAL GOVERNMENT	5,493,713	5,504,087	10,997,800	7,438,124	3,114,629	445,047	445,047
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 93,049,487	\$ 25,840,643	\$ 118,890,130	\$ 38,101,282	\$ 78,795,864	\$ 1,992,984	\$ 1,992,984

(Concluded)



Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2009

(Amounts in thousands)

	Bonds Outstanding June 30, 2008	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	\$ 1,074,745	\$ 686,860
California Library Construction and Renovation	226,990	52,465
California Park and Recreational Facilities	53,365	—
California Parklands	10,440	—
California Safe Drinking Water	108,520	35
California Stem Cell Research and Cures	250,000	505,000
California Wildlife, Coastal, and Park Land Conservation	260,745	—
Children's Hospital	247,145	173,650
Class Size Reduction Public Education Facilities	7,793,985	49,100
Clean Air and Transportation Improvement	1,116,195	27,230
Clean Water	42,140	—
Clean Water and Water Conservation	11,715	—
Clean Water and Water Reclamation	37,255	—
Community Parklands	18,505	—
County Correctional Facility Capital Expenditure	101,455	—
County Correctional Facility Capital Expenditure and Youth Facility	208,505	—
County Jail Capital Expenditure	10,300	—
Disaster Preparedness and Flood Prevention	17,925	485,730
Earthquake Safety and Public Building Rehabilitation	200,415	2,345
Fish and Wildlife Habitat Enhancement	13,195	—
Higher Education Facilities	885,310	—
Highway Safety, Traffic Reduction, Air Quality, and Port Security	1,082,550	3,414,055
Housing and Emergency Shelter	675,520	1,385,785
Housing and Homeless	4,660	—
Kindergarten-University Public Education Facilities	18,942,945	6,244,270
Lake Tahoe Acquisitions	10,070	—
New Prison Construction	433,850	1,530
Passenger Rail and Clean Air	379,670	—
Public Education Facilities	2,149,445	—
Safe, Clean, Reliable Water Supply	669,060	82,490
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	1,218,825	199,925
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	45,520	950,605
Safe Neighborhood Parks	1,515,690	188,415
Safe, Reliable High-Speed Passenger Train	—	90,045
School Building and Earthquake	23,980	—
School Facilities	2,516,996	481
Seismic Retrofit	1,576,785	68,725
State School Building Lease-Purchase	107,400	—
State, Urban, and Coastal Parks	8,370	—
Veterans' Home	12,915	27,100
Voting Modernization	83,260	8,595
Water Conservation	33,120	35
Water Conservation and Water Quality	51,645	2,030
Water Security, Clean Drinking Water, Coastal and Beach Protection	1,237,465	788,805
Total, Non-Self-Liquidating Bonds	45,468,591	15,435,306
SELF-LIQUIDATING BONDS		
California Water Resources Development	584,395	—
Economic Recovery	10,041,690	—
Veterans Farm and Home Building	1,324,595	—
Total, Self-Liquidating Bonds	11,950,680	—
Total, Bonded Debt	\$ 57,419,271	\$ 15,435,306

Interest	Redemption	Bonds Outstanding June 30, 2009	Authorized and Unissued	Commercial Paper Authorized
\$ 53,441	\$ 15,090	\$ 1,746,515	\$ 269,157	\$ 551,393
10,913	4,825	274,630	2,595	77,430
3,213	12,925	40,440	1,100	—
610	1,975	8,465	—	—
5,830	12,100	96,455	2,500	6,900
12,920	—	755,000	2,074,296	170,704
14,565	31,340	229,405	7,330	—
12,188	2,510	418,285	605,000	702,225
380,275	300,035	7,543,050	—	25,460
56,347	85,770	1,057,655	15,630	161,760
2,587	9,755	32,385	—	—
674	1,975	9,740	—	—
1,920	2,420	34,835	—	—
1,162	4,735	13,770	—	—
6,203	23,250	78,205	—	—
11,149	27,145	181,360	—	—
616	7,500	2,800	—	—
1,175	275	503,380	2,181,425	1,404,920
9,769	13,075	189,685	—	14,735
778	2,475	10,720	—	—
46,286	115,840	769,470	2,110	17,675
60,271	16,480	4,480,125	10,671,980	4,756,415
32,897	63,025	1,998,280	137,891	2,740,719
260	435	4,225	—	—
844,717	342,820	24,844,395	193,220	9,957,380
644	2,705	7,365	—	—
24,716	85,720	349,660	298	6,222
20,030	47,390	332,280	—	—
104,939	99,850	2,049,595	37,465	12,965
31,938	21,360	730,190	—	137,665
59,905	27,795	1,390,955	268,791	166,464
2,616	700	995,425	3,103,965	1,287,910
74,740	52,375	1,651,730	95,382	148,903
—	—	90,045	9,469,200	390,755
1,266	1,335	22,645	—	—
128,432	266,975	2,250,502	—	16,474
76,521	64,340	1,581,170	—	7,960
7,265	50,000	57,400	—	—
445	940	7,430	—	—
497	80	39,935	—	9,985
3,684	10,000	81,855	—	64,825
1,603	3,645	29,510	—	8,785
2,848	4,565	49,110	21,185	—
59,960	25,135	2,001,135	668,985	707,485
2,172,815	1,862,685	59,041,212	29,829,505	23,554,114
24,806	52,695	531,700	167,600	—
409,149	1,410,245	8,631,445	—	—
69,344	152,265	1,172,330	900,000	263,610
503,299	1,615,205	10,335,475	1,067,600	263,610
\$ 2,676,114	\$ 3,477,890	\$ 69,376,687	\$ 30,897,105	\$ 23,817,724

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2009

(Amounts in thousands)

	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Library Construction and Renovation	California Park and Recreational Facilities	California Parklands
2010	\$ 105,407	\$ 31,678	\$ 12,281	\$ 2,450
2011	107,585	27,995	9,794	2,315
2012	121,133	21,806	7,235	1,168
2013	115,442	17,692	2,496	498
2014	122,360	16,824	1,971	480
2015	145,532	16,269	1,905	462
2016	159,427	31,614	1,840	444
2017	95,667	16,810	1,871	426
2018	94,545	14,036	1,800	408
2019	101,484	13,576	1,740	392
2020	107,189	13,668	1,671	376
2021	150,072	14,215	1,602	360
2022	124,763	13,154	1,338	344
2023	189,241	12,851	1,303	395
2024	84,359	15,794	911	55
2025	87,491	12,412	717	52
2026	286,042	14,981	512	—
2027	76,166	16,025	236	—
2028	103,355	13,611	225	—
2029	77,786	13,014	—	—
2030	83,789	13,098	—	—
2031	100,460	24,973	—	—
2032	141,459	15,081	—	—
2033	142,916	15,446	—	—
2034	184,878	29,351	—	—
2035	80,033	15,055	—	—
2036	75,145	14,955	—	—
2037	55,036	9,231	—	—
2038	141,428	3,744	—	—
2039	142,433	22,252	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
TOTAL	3,602,623	511,211	51,448	10,625
Percent of Total Requirements	2.98%	0.42%	0.04%	0.01%
Total Interest Payments	1,856,108	236,581	11,008	2,160
Total Redemptions	\$ 1,746,515	\$ 274,630	\$ 40,440	\$ 8,465

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2009
(Amounts in thousands)

	Clean Water and Water Conservation	Clean Water and Water Reclamation	Community Parklands	County Correctional Facility Capital Expenditure
2010	\$ 2,076	\$ 3,872	\$ 5,325	\$ 25,669
2011	1,978	4,075	3,616	20,441
2012	1,364	3,531	2,567	13,061
2013	721	3,330	665	10,146
2014	697	3,685	517	3,247
2015	673	2,840	497	2,844
2016	650	2,752	478	2,732
2017	632	3,127	458	2,620
2018	609	3,010	439	2,508
2019	585	2,952	420	2,403
2020	538	3,176	403	2,208
2021	515	2,789	386	2,114
2022	494	3,576	369	2,021
2023	471	2,231	426	2,127
2024	448	892	—	—
2025	301	857	—	—
2026	174	978	—	—
2027	122	646	—	—
2028	117	540	—	—
2029	113	952	—	—
2030	—	472	—	—
2031	—	—	—	—
2032	—	—	—	—
2033	—	—	—	—
2034	—	—	—	—
2035	—	—	—	—
2036	—	—	—	—
2037	—	—	—	—
2038	—	—	—	—
2039	—	—	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
TOTAL	13,278	50,283	16,566	94,141
Percent of Total Requirements	0.01%	0.04%	0.01%	0.08%
Total Interest Payments	3,538	15,448	2,796	15,936
Total Redemptions	\$ 9,740	\$ 34,835	\$ 13,770	\$ 78,205

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2009

(Amounts in thousands)

	Housing and Emergency Shelter	Housing and Homeless	Kindergarten- University Public Education Facilities *	Lake Tahoe Acquisitions
2010	\$ 180,060	\$ 662	\$ 1,516,620	\$ 3,182
2011	194,769	879	1,537,310	2,344
2012	222,403	864	1,607,444	2,135
2013	213,203	508	1,575,830	179
2014	581,762	204	1,564,965	170
2015	539,549	383	1,533,451	162
2016	400,231	224	1,539,165	56
2017	26,261	224	1,787,471	54
2018	39,516	221	1,983,433	51
2019	16,766	212	1,798,510	—
2020	16,766	201	1,596,916	—
2021	16,766	186	1,690,532	—
2022	16,766	509	1,423,916	—
2023	16,766	215	1,567,316	—
2024	16,766	—	1,669,838	—
2025	17,076	—	1,653,326	—
2026	16,752	—	1,688,196	—
2027	17,452	—	1,637,083	—
2028	17,082	—	1,694,472	—
2029	16,949	—	1,542,768	—
2030	16,937	—	1,804,218	—
2031	31,661	—	1,845,340	—
2032	20,827	—	1,548,325	—
2033	16,896	—	1,488,667	—
2034	123,866	—	2,250,944	—
2035	8,749	—	1,207,275	—
2036	7,429	—	997,065	—
2037	7,430	—	819,827	—
2038	7,444	—	457,123	—
2039	105,818	—	1,731,134	—
2040	—	—	1,006	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
TOTAL	2,930,718	5,492	46,759,486	8,333
Percent of Total Requirements	2.42%	0.01%	38.64%	0.01%
Total Interest Payments	932,438	1,267	21,915,091	968
Total Redemptions	\$ 1,998,280	\$ 4,225	\$ 24,844,395	\$ 7,365

* Includes estimated interest for \$3.0 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2009.

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2009

(Amounts in thousands)

	Safe, Reliable High-Speed Passenger Train	School Building and Earthquake	School Facilities	Seismic Retrofit
2010	\$ 4,553	\$ 2,532	\$ 444,868	\$ 134,368
2011	4,922	2,462	379,515	146,736
2012	4,922	2,392	237,525	137,516
2013	4,922	2,322	180,863	120,021
2014	4,922	2,252	177,379	124,695
2015	92,008	2,182	187,141	114,057
2016	3,136	2,112	155,608	107,458
2017	—	2,037	164,274	116,394
2018	—	1,967	150,770	122,437
2019	—	1,897	168,335	94,421
2020	—	1,827	159,983	112,151
2021	—	1,757	122,114	112,317
2022	—	1,687	212,778	103,762
2023	—	1,616	107,168	116,955
2024	—	1,544	56,956	103,030
2025	—	1,473	30,909	116,553
2026	—	1,401	12,461	97,119
2027	—	—	11,903	105,342
2028	—	—	12,077	106,689
2029	—	—	19,283	88,100
2030	—	—	5,952	69,238
2031	—	—	2,839	47,603
2032	—	—	2,907	43,052
2033	—	—	3,059	21,818
2034	—	—	518	37,590
2035	—	—	349	22,807
2036	—	—	377	21,570
2037	—	—	72	16,130
2038	—	—	—	15,612
2039	—	—	—	15,487
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
TOTAL	119,385	33,460	3,007,983	2,591,028
Percent of Total Requirements	0.10%	0.03%	2.49%	2.14%
Total Interest Payments	29,340	10,815	757,481	1,009,858
Total Redemptions	\$ 90,045	\$ 22,645	\$ 2,250,502	\$ 1,581,170

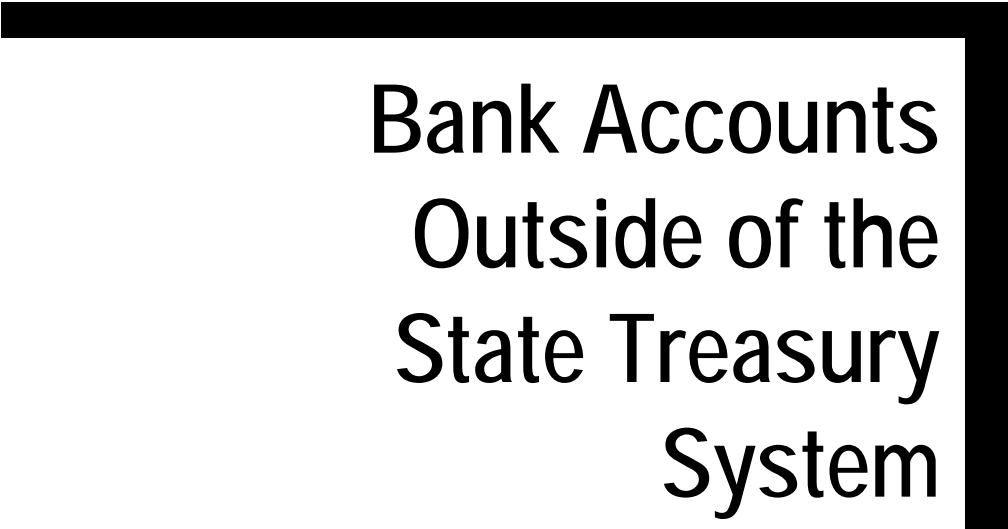
Bonded Debt Annual Redemption and Interest Requirement

June 30, 2009
(Amounts in thousands)

	Self-Liquidating			Total
	California Water Resources Development	Economic Recovery *	Veterans Farm and Home Building	
2010	\$ 77,259	\$ 1,170,384	\$ 122,229	\$ 6,260,338
2011	76,436	1,245,215	84,012	6,240,264
2012	75,728	1,013,775	93,258	5,715,618
2013	74,463	1,368,955	69,341	5,767,755
2014	73,588	1,375,004	87,965	6,147,129
2015	66,973	1,321,053	102,047	5,994,145
2016	57,657	770,943	113,289	5,119,248
2017	52,406	491,950	103,632	4,631,521
2018	38,027	456,441	76,698	4,692,468
2019	28,389	394,756	93,840	4,346,767
2020	18,791	59,236	67,586	3,953,461
2021	9,122	403,395	67,609	4,103,274
2022	1,994	226,887	68,019	3,886,122
2023	95	157	47,781	3,730,105
2024	90	5,323	51,134	3,747,292
2025	36	—	57,108	3,763,230
2026	—	—	50,065	3,757,365
2027	—	—	50,849	3,445,101
2028	—	—	50,005	3,466,931
2029	—	—	64,826	3,421,841
2030	—	—	68,725	3,550,081
2031	—	—	64,352	3,265,732
2032	—	—	64,607	3,396,758
2033	—	—	63,856	3,228,266
2034	—	—	29,829	4,238,622
2035	—	—	29,347	2,135,349
2036	—	—	25,941	1,990,083
2037	—	—	27,556	1,714,277
2038	—	—	18,346	1,347,055
2039	—	—	18,358	3,928,317
2040	—	—	18,368	19,374
2041	—	—	18,375	18,375
2042	—	—	378	378
2043	—	—	385	385
2044	—	—	—	—
TOTAL	651,054	10,303,474	1,969,716	121,023,027
Percent of Total Requirements	0.54%	8.51%	1.63%	100.00%
Total Interest Payments	119,354	1,672,029	797,386	51,646,340
Total Redemptions	\$ 531,700	\$ 8,631,445	\$ 1,172,330	\$ 69,376,687

(Concluded)

* Includes estimated interest for \$1.1 billion in variable-rate bonds calculated using the actual interest rates in effect on June 30, 2009.



Bank Accounts Outside of the State Treasury System

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

Agency	Account Title	Type of Account	Purpose	Balance
Board of Equalization	State of California, State Board of Equalization	Checking	Deposit of fuel tax revenue from licenses through International Fuel Tax Agreement	\$ 3,768
Business, Technology and Transportation Agency	Bay Bridge Performance Bond Program	Trust	Investment of the Bay Bridge performance bond program reserve	464,867
	California Infrastructure and Economic Development Bank Fund	Bond Trust	Hold funds for disbursement	76,615,732
	Disaster Relief Program	Trust	Investment of the disaster relief program reserve	1,579,187
	Small Business Loan Guarantee Program	Trust	Investment of the small business loan guarantee program reserve	32,440,055
Total, Business, Technology and Transportation Agency ..				111,099,841
California Housing Finance Agency	Cash in U.S. Bank Trust	Cash	As required by the indenture	57,038,774
	Cash in Bank of America	Cash	Various	44,329,702
	Investment—at Cost U.S. Bank	Money Market	As required by the indenture	15,117,925
	Investment—at Cost Union Bank	Money Market	As required by the indenture	364,429
	Investment—Bond Reserve	Federal National Mortgage Association	As required by the indenture	81,564,447
	Investment—Bond Reserve	Government National Mortgage Association	As required by the indenture	5,323,273
	Investment—Bond Reserve	Investment Agreement	As required by the indenture	77,628,464
	Investment—Bond Revenue	Investment Agreement	To pay debt service/expenses	154,540,321
	Investment—Debt Service Reserve	Government National Mortgage Association	As required by the indenture	543,436

Agency	Account Title	Type of Account	Purpose	Balance
	Investment—Debt Service Reserve	Investment Agreement	As required by the indenture	435,635
	Investment—Program	Mortgage Backed Security	Purchase of mortgage loans	103,730,419
	Investment—Reserve	Investment Agreement	Purchase of mortgage loans	954,418
	Investment—Warehousing Account	Federal Home Loan Mortgage Corporation	Purchase of mortgage loans	53,281,428
Total, California Housing Finance Agency				594,852,671
California State Hospitals:				
Atascadero State Hospital ...	Clients' Trustee Savings Account	Money Market	Patient trust funds	70,848
	Patients' Savings Account	Savings	Patient funds	98,387
Canyon Springs Intensive Care Facilities	Residents' Savings Account	Money Market	To invest residents' funds not needed for day-to-day use	9,519
Coalinga State Hospital	Patients' Benefit Fund	Checking	To deposit donations and other approved sources for the education and entertainment of the patients	2,683
Fairview Developmental Center	Fairview Developmental Center Clients' Accounts	Money Market	Pooled savings of client funds	208,755
Frank D. Lanterman Developmental Center	Residents' Savings Account	Certificate of Deposit	To invest residents' funds not needed for day-to-day use	206,403
Napa State Hospital.....	Clients' Trustee Accounts	Savings	Trustee savings accounts	9,654
Northern California Facility—Sierra Vista	Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare and Institutions Code Sec. 4125 to meet share of cost	7,000
Patton State Hospital	Patients' Savings Accounts	Savings	To comply with Welfare and Institutions Code Sec. 4125 and Government Code Sec. 16305	212,753

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

<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	210,734
Sonoma Developmental Center	Albert and Angela Zanini Bequest	Savings	Trust fund established with income only for resident clients	12,042
	Albert and Angela Zanini Trust Fund	Certificate of Deposit	Trust fund established with proceeds of matured bond with income only for resident clients	95,776
	Sonoma Developmental Center—Clients' Trustee Accounts	Certificate of Deposit	Accumulation of funds per Welfare and Institutions Code Sec. 4125 to meet share of cost	263,027
Total, California State Hospitals				1,407,581
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 an overseas center	4,263
	CSU International Programs, China	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	3,174
	CSU International Programs, France	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	13,258
	CSU International Programs, Germany	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	11,971

* A negative balance is primarily due to timing, as a result of a change in banking practices for the CSU campuses.

Agency	Account Title	Type of Account	Purpose	Balance
	CSU International Programs, Italy	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	308,414
	CSU International Programs, Japan	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	39,914
	CSU International Programs, Spain	Checking	To provide funds to resident director to expend on behalf of the international programs students attending classes in an overseas center	74,421
	CSU Risk Management Authority	Investment	Maximize investment	123,665,365
	Trustees of the California State University	Pooled Investment	Maximize Investment	88,890,090
California State University, Bakersfield	CSU, Bakersfield	Checking	Wire transfer account	104
	Trustees of the California State University	Pooled Investment	Maximize Investment	25,072,272
California State University, Channel Islands	Trustees of the California State University	Pooled Investment	Maximize Investment	12,807,747
California State University, Chico	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(2,603,583) *
	Trustees of the California State University	Pooled Investment	Maximize investment	61,653,903
California State University, Dominguez Hills	Trustees of the California State University	Pooled Investment	Maximize investment	11,664,713

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
California State University, East Bay (formerly Hayward)	Trustees of the California State University	Pooled Investment	Maximize investment	6,786,086
California State University, Fresno.....	Trustees of the California State University	Pooled Investment	Maximize investment	45,299,408
California State University, Fullerton	CSU, Fullerton	Short-term Investment	Escrow holding account	7,780,744
	Trustees of the California State University	Pooled Investment	Maximize investment	71,231,274
California State University, Humboldt	Trustees of the California State University	Pooled Investment	Maximize investment	26,282,158
California State University, Long Beach	Trustees of the California State University	Pooled Investment	Maximize investment	106,578,338
California State University, Los Angeles	Trustees of the California State University	Pooled Investment	Maximize investment	61,108,811
California State University, Maritime Academy	Trustees of the California State University	Pooled Investment	Maximize investment	9,549,772
	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(241,333) *
California State University, Monterey Bay	Trustees of the California State University	Pooled Investment	Maximize investment	14,740,003
California State University, Northridge	CSU, Northridge, Trust Fund	Investment	Established to allow wire transfers to Local Agency Investment Fund and other investment agencies	9,000
	Trustees of the California State University	Pooled Investment	Maximize investment	85,649,169

* A negative balance is primarily due to timing, as a result of a change in banking practices for the CSU campuses.

Agency	Account Title	Type of Account	Purpose	Balance
California State Polytechnic University, Pomona	Cal Poly Pomona	Escrow	Loan proceeds	3,049,925
	Trustees of the California State University	Pooled Investment	Maximize investment	78,562,674
California State University, Sacramento	Trustees of the California State University	Pooled Investment	Maximize investment	98,484,674
California State University, San Bernardino	Trustees of the California State University	Pooled Investment	Maximize investment	37,333,811
California State University, San Diego	Trustees of the California State University	Pooled Investment	Maximize investment	109,444,790
California State University, San Francisco	Trustees of the California State University	Pooled Investment	Maximize investment	74,554,192
California State University, San Jose	CSU, San Jose	U.S. Government Securities	Maximize investment	213,946
	Trustees of the California State University	Pooled Investment	Maximize investment	147,681,497
California State Polytechnic University, San Luis Obispo	Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	(583,241) *
	Trustees of the California State University	Pooled Investment	Maximize investment	112,561,867
California State University, San Marcos	CSU, San Marcos, Depository/ACH and Paper Disbursements	Checking	Zero balance accounts to support operations	153,910
	Trustees of the California State University	Pooled Investment	Maximize investment	8,964,207

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

<u>Agency</u>	<u>Account Title</u>	<u>Type of Account</u>	<u>Purpose</u>	<u>Balance</u>
California State University, Sonoma	Trustees of the California State University	Pooled Investment	Maximize investment	49,090,677
California State University, Stanislaus	Trustees of the California State University	Pooled Investment	Maximize investment	11,268,963
Total, California State Universities				1,487,161,348
Department of Child Support Services	Master Fund Investment Sweep Account	Investment	Investment of undisbursed funds in the Child Support Payment Trust Fund	52,834,482
Department of Consumer Affairs:				
Department of Consumer Affairs	East Union Cemetery Endowment Care Fund	Money Market	Trust fund under conservatorship	132,203
	Elkin Property Endowment Care Fund	Money Market	Trust fund under conservatorship	190,052
	Gold Cross Mortuary Funeral Pre-Need Fund	Money Market	Trust fund under conservatorship	51,999
	Verdugo Hills Cemetery	Money Market	Trust fund under conservatorship	194,444
State Athletic Commission ...	Wachovia Securities	Investment	Pension fund held in trust	4,298,340
Total, Department of Consumer Affairs				4,867,038
Department of Corrections:			Payment Trust Fund	
Parole and Community Service Division	Regional Account Offices	Checking	Change fund to replenish Institution Release Cash Fund	93
	Mule Creek State Prison	Checking	To process change orders for cash fund replenishment	6
	Headquarter's Bank Drafts	Checking	To pay cash assistance to parolees by bank drafts	863,626
Total, Department of Corrections				863,725

Agency	Account Title	Type of Account	Purpose	Balance
Department of Fish and Game	Department of Fish and Game	Cash Purchase Voucher	Over-the-counter purchases	48,035
Department of Food and Agriculture:				
District Agricultural Associations	Various	Checking	Payment of expenses and salaries	14,860,076
	Various	Savings/Money Market	Investment in interest bearing accounts	8,786,340
	Various	Certificate of Deposit	Investment	1,068,014
Marketing Boards and Councils	Various	Checking	To receive assessments from producers and handlers and to cover administrative expenses	23,736,668
	Various	Savings/Money Market	To receive assessments and to invest liquid surplus funds	7,413,117
	Various	Investment	To hold assessments and any other revenues and to invest surplus funds	17,090,380
	Various	Certificate of Deposit	To invest surplus funds	13,400,364
Total, Department of Food and Agriculture				86,354,959
Department of Health Services	California Children's Services (CCS)	Checking	CCS Training Fund	1,423
	Back-up Withholding for Internal Revenue Service	Zero Balance	Electronic fund transfers to Internal Revenue Service	13,739
Total, Department of Health Services				15,162
Department of Motor Vehicles	Change Order Account	Imprest Account	Field offices use account to obtain change from Bank of America	90,000

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

Agency	Account Title	Type of Account	Purpose	Balance
Department of Parks and Recreation.....	ReserveAmerica Trust	Trust	Deposit reservation proceeds from ReserveAmerica as well as other customers	181,935
Department of Pesticide Regulation	Department of Pesticide Regulation Account	Bank Draft	Bank draft system	3,520
Department of Rehabilitation ...	Department of Rehabilitation	Checking	To be used by clients to pay for over-the-counter purchases	122,697
	Septinelli Memorial Trust	Savings	To provide small loans to blind operators of the Vending Stands Program	10,771
Total, Department of Rehabilitation				133,468
Department of Transportation ..	Department of Transportation	Checking	Bank Draft Account	100,000
Department of Veterans' Affairs:				
Farm and Home	Claims Payment Fund	Checking	Revolving fund for fire insurance payments by third party administrator	1,000,000
	Claims Fluctuation Reserve Account	Investment	Reserve for Life and Disability Insurance Program	5,590,209
Veterans' Home of California, Barstow	Post Fund-First Internet Securities Network	Investment	Maximize interest on members' deposits held in trust	1,246,215
	Donation Fund	Investment	Maximize interest on members' deposits held in trust	121,792
	Certificate of Deposit	Investment	Maximize interest on members' deposits held in trust	5,000
	Post Fund Enterprise	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	9,243
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	101,012

* A negative balance is primarily due to timing.

Agency	Account Title	Type of Account	Purpose	Balance
	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	532,653
	Morale, Welfare and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	116,439
Veterans' Home of California, Chula Vista	Member Trust	Checking	Deposit and withdrawal of veterans' funds held in trust	547,298
	Donation Fund	Checking	Deposit and withdrawal of donations for residents	120,375
	Morale, Welfare and Recreation Fund	Checking	Deposit and withdrawal of funds for the benefit of residents	1,257,692
	Enterprise Fund Account	Checking	Deposit and withdrawal of the Post Fund Enterprise (Canteen)	7,025
	Member Trust	Investment	Maximize interest on members' deposits held in trust	476,541
Veterans' Home of California, Yountville	Morale, Welfare and Recreation Fund	Checking	Welfare checking	540,949
	Member/Posthumous Trust	Checking	Trust/posthumous checking	301,235
	Post Fund Payroll	Checking	Payroll	324
	Mutual Funds	Savings	Investment of Morale, Welfare, and Recreation Fund monies	760,527
	First Internet Securities Network	Savings	Investment of Morale, Welfare, and Recreation Fund monies	1,659,678
	Donation Fund	Checking	Checking	587,406
	Electronic Funds Transfer	Checking	Process payments for medicare premiums	(1,941) *
Total, Department of Veterans' Affairs				14,979,672
Employment Development Department	State of California, Unemployment Insurance Account	Checking	An interbranch depository account for cash collections made by field offices	179,398

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

Agency	Account Title	Type of Account	Purpose	Balance
Energy Resources Conservation and Development Commission....	Trust Account	Loan Program	Used to administer the California Energy Commission Bond Funded loan program	34,923,842
Public Utilities Commission	Public Agency Savings Account	Savings	Funds entrusted to the commission by person or corporation filing a complaint against a public utility	968,668
Scholarshare Investment Board	Governor's Scholarship Program	Trust	State-sponsored college savings program	99,495,125
	Golden State Scholarshare Trust	Trust	State-sponsored college savings program	2,902,735,662
Total, Scholarshare Investment Board				3,002,230,787
State Teachers' Retirement System	California State Teachers' Retirement System	Demand Deposit	Concentration account for Real Estate Cash Management System (receipts)	3,066,876
	California State Teachers' Retirement System	Checking	Established for collection and disbursement of federal income taxes	787,058
Total, State Teachers' Retirement System				3,853,934
State Trial Court Funding Superior Courts of California:				
Judicial Council.....	Superior Courts of California-Variou	Checking	Flex spending, medical, concentration, and union civil fee	2,190,902
County of Alameda.....	Superior Courts of California-Alameda	Checking	Operations, revolving, union civil fee, disbursement, trust, fines, fees, and forfeitures	16,671,552
County of Alpine.....	Superior Courts of California-Alpine	Checking	Operations, revolving, union civil fee, disbursement, and trust	229,886
County of Amador.....	Superior Courts of California-Amador	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,070,921
	Core Concentration	Money Market	Investment	54,611

Agency	Account Title	Type of Account	Purpose	Balance
County of Butte.....	Superior Courts of California-Butte	Checking	Operations, revolving, union civil fee, and disbursement	2,460,763
	Superior Courts of California-Butte	Collection	Distribution	4,750,114
County of Calaveras.....	Superior Courts of California-Calaveras	Checking	Operations, union civil fee, disbursement, and trust	561,653
County of Colusa.....	Superior Courts of California-Colusa	Checking	Operations, revolving, union civil fee, disbursement, trust, and payroll	600,654
County of Contra Costa.....	Superior Courts of California-Contra Costa	Checking	Operations, revolving, union civil fee, disbursement, trust, distribution, collection and compliance	21,450,717
County of Del Norte.....	Superior Courts of California-Del Norte	Checking	Operations, revolving, union civil fee, disbursement, trust, and distribution	1,120,662
County of El Dorado.....	Superior Courts of California-El Dorado	Checking	Operations, revolving, union civil fee, disbursement, and trust	729,261
County of Fresno.....	Superior Courts of California-Fresno	Checking	Operations, revolving, union civil fee, disbursement, trust, and jury	9,967,804
County of Glenn.....	Superior Courts of California-Glenn	Checking	Operations, revolving, union civil fee, disbursement, trust, and distribution	738,674
County of Humboldt.....	Superior Courts of California-Humboldt	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, and distribution	3,847,481
County of Imperial.....	Superior Courts of California-Imperial	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, and jury	3,599,765
County of Inyo.....	Superior Courts of California-Inyo	Checking	Operations, revolving, union civil fee, and disbursement	3,757,772

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

Agency	Account Title	Type of Account	Purpose	Balance
County of Kern.....	Superior Courts of California-Kern	Checking	Operations, revolving, union civil fee, and disbursement	19,570,905
	Superior Court - North, South, East, and Metropolitan divisions	Credit Card Clearing	Fees and fines pass-through	442,940
County of Kings.....	Superior Courts of California-Kings	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,076,136
County of Lake.....	Superior Courts of California-Lake	Checking	Operations, union civil fee, disbursement, trust, payroll, and fines and fees	583,916
County of Lassen.....	Superior Courts of California-Lassen	Checking	Operations, revolving, union civil fee, disbursement, and trust	459,501
	Lassen County	Savings	Investment	453,196
	Lassen County	Certificate of Deposit	Investment	640,268
County of Los Angeles.....	Superior Courts of California-Variou	Checking	Union civil fee, petty cash, and bail refunds	498,250,961
County of Madera.....	Superior Courts of California-Madera	Checking	Operations, union civil fee, disbursement, and trust	2,921,442
County of Marin.....	Superior Courts of California-Marin	Checking	Operations, revolving, union civil fee, disbursement, trust, and jury	6,808,053
County of Mariposa.....	Superior Courts of California-Mariposa	Checking	Operations, union civil fee, and disbursement	953,719
County of Mendocino.....	Superior Courts of California-Mendocino	Checking	Operations, revolving, union civil fee, disbursement, trust, and payroll	1,498,503
County of Merced.....	Superior Courts of California-Merced	Checking	Trust, fines and fees	2,765,109
County of Modoc.....	Superior Courts of California-Modoc	Checking	Operations, revolving, union civil fee, disbursement, trust, and substance abuse	113,856
County of Mono.....	Superior Courts of California-Variou	Checking	Operations, revolving, union civil fee, disbursement, and trust	2,000,480
	County of Mono	Concentration	Payroll	1,011,746

Agency	Account Title	Type of Account	Purpose	Balance
County of Monterey.....	Superior Courts of California-Monterey	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,705,564
	Coordinated Trial Courts	Savings	Trust	3,427,840
County of Napa.....	Superior Courts of California-Napa	Checking	Operations, revolving, union civil fee, disbursement, and trust	3,609,259
County of Nevada.....	Superior Courts of California-Nevada	Checking	Operations, revolving, union civil fee, disbursement, and trust	2,066,886
	County of Nevada-Money Market	Savings	Investment	75,211
County of Orange.....	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, disbursement, and trust	84,042,224
County of Placer.....	Superior Courts of California-Placer	Checking	Operations, union civil fee, disbursement, trust, distribution, accounts payable, and payroll	6,339,699
County of Plumas.....	Superior Courts of California-Plumas	Checking	Operations, revolving, union civil fee, disbursement, and trust	212,366
County of Riverside.....	Superior Courts of California-Riverside	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, and jury	50,927,585
County of Sacramento.....	Superior Courts of California-Sacramento	Checking	Operations, revolving, union civil fee, disbursement, and trust	18,395,448
	Sacramento Municipal Court as Trustee	Savings	Court ordered	33,717
County of San Benito.....	Superior Courts of California-San Benito	Checking	Operations, union civil fee, disbursement, and trust	401,312
County of San Bernardino.....	Superior Courts of California-Various	Checking	Operations, revolving, union civil fee, disbursement, and trust	69,694,787
	San Bernardino Municipal Court as Trustee	District Bail and Trust	To deposit and disburse district bail collected	4,602,711
	San Bernardino Superior Court as Trustee	Petty Cash and Trust	Reimburse district court	131,137
	San Bernardino Superior Court as Trustee	Money Market	To earn higher interest	10,050

(Continued)

Bank Accounts Outside of the State Treasury System

June 30, 2009
(Amounts in dollars)

Agency	Account Title	Type of Account	Purpose	Balance
County of San Diego.....	Superior Courts of California-San Diego	Checking	Operations, revolving, union civil fee, disbursement, and trust	72,001,701
County of San Francisco.....	Superior Courts of California-San Francisco	Checking	Operations, revolving, union civil fee, disbursement, and trust	12,383,590
County of San Joaquin.....	Superior Courts of California-San Joaquin	Checking	Operations, revolving, union civil fee, disbursement, trust, and small claims	6,292,025
County of San Luis Obispo...	Superior Courts of California-San Luis Obispo	Checking	Operations, revolving, union civil fee, disbursement, and trust	4,021,015
County of San Mateo.....	Superior Courts of California-San Mateo	Checking	Operations, revolving, union civil fee, disbursement, and trust	17,140,014
County of Santa Barbara.....	Superior Courts of California-Santa Barbara	Checking	Operations, revolving, union civil fee, disbursement, and trust	18,137,327
County of Santa Clara.....	Superior Courts of California-Santa Clara	Checking	Bail	22,554,158
County of Santa Cruz.....	Superior Courts of California-Santa Cruz	Checking	Operations, revolving, union civil fee, trust, and payroll	2,069,095
County of Shasta.....	Superior Courts of California-Shasta	Checking	Operations, revolving, union civil fee, disbursement, and trust	1,931,580
County of Sierra.....	Superior Courts of California-Sierra	Checking	Operations, revolving, union civil fee, and disbursement	60,724
County of Siskiyou.....	Superior Courts of California-Siskiyou	Checking	Operations, revolving, union civil fee, disbursement, and trust	3,477,996
County of Solano.....	Superior Courts of California-Solano	Checking	Operations, revolving, union civil fee, disbursement, and trust	4,309,460
County of Sonoma.....	Superior Courts of California-Sonoma	Checking	Operations, union civil fee, disbursement, trust, and distribution	3,915,943
County of Stanislaus.....	Superior Courts of California-Stanislaus	Checking	Operations, payroll, union civil fee, disbursement, and trust	4,077,567
County of Sutter.....	Superior Courts of California-Sutter	Checking	Operations, revolving, union civil fee, disbursement, trust, payroll, fines and fees	1,886,202

Agency	Account Title	Type of Account	Purpose	Balance
County of Tehama.....	Superior Courts of California-Tehama	Checking	Operations, revolving, union civil fee, disbursement, and trust	693,793
County of Trinity.....	Superior Courts of California-Trinity	Checking	Operations, revolving, union civil fee, disbursement, and trust	417,818
	County Held Account	Civil Trust	Civil jury fees	850
	County Held Account	Court Payroll	Employee payroll	68,942
	County Held Account	Bail Bond Trust	Bail Bond Trust-Criminal	27,546
	County Held Account	Micro Auto Fees	Micro Auto Court fees	6,544
	County Held Account	Conciliation	Mediation	7,925
County of Tulare.....	Superior Courts of California-Tulare	Checking	Operations, revolving, union civil fee, disbursement, interest holding, trust, and cash receipts	2,102,638
	Tulare County	Savings	Trust	49,750
	Tulare County	Money Market	Interest Holding	6,616,097
County of Tuolumne.....	Superior Courts of California-Tuolumne	Checking	Operations, revolving, union civil fee, and disbursement	2,081,778
County of Ventura.....	Superior Courts of California-Ventura	Checking	Operations, revolving, union civil fee, disbursement, and trust	16,781,846
County of Yolo.....	Superior Courts of California-Yolo	Checking	Operations, revolving, union civil fee, disbursement, and trust	5,690,205
	Local Deposit	Money Market	Court collection deposit and investment	1,299,144
	Local Case Trust	Savings	Case trust	26,775
County of Yuba.....	Superior Courts of California-Yuba	Checking	Operations, union civil fee, and disbursement	1,428,752
Total State Trial Court Funding				1,070,588,519
Total Bank Accounts Outside of the State Treasury System				\$ 6,467,742,353

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Index by Fund

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Staff:
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Editor

Estelle Manticas



Office of California State Controller John Chiang
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250
(916) 445-2636