

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
1	0100	0125 Assembly Operating Fund	139	0	0	139	0	-139	
2	0100	0160 Operating Funds of the Assembly and Senate	37	0	0	37	0	-37	
3	0100	0348 Senate Operating Fund	14	0	0	14	308	294	
4	0250	0159 Trial Court Improvement Fund	74,315	35,144	637	38,534	38,534	0	
5	0250	0327 Court Interpreters' Fund	374	159	0	215	216	1	
6	0250	0556 Judicial Administration Efficiency and Modernization Fund	34,264	31,491	0	2,773	2,764	-9	
7	0250	0587 Family Law Trust Fund	1,901	15	126	1,760	1,760	0	
8	0250	0932 Trial Court Trust Fund	155,318	81,459	941	72,918	72,919	1	
9	0250	3037 State Court Facilities Construction Fund	405,194	0	1,336	403,858	377,054	-26,804	The difference is primarily due to timing of a transfer of \$25 million in 2010-11 to the Trial Court Trust Fund. Governor's Budget reflected the transfer in 2010-11, but the SCO's report will reflect it in 2011-12. The remaining \$1.8 million difference is due to an understatement of the prior year adjustment included in the Governor's Budget. This does not impact the General Fund.
10	0250	3060 Appellate Court Trust Fund	4,012	36	51	3,925	3,925	0	
11	0250	3066 Court Facilities Trust Fund	10,014	7,445	0	2,569	2,569	0	
12	0250	3135 State Trial Court Operations Trust Fund	0	0	0	0	0	0	
13	0250	3138 Immediate and Critical Needs Account, SCFCF	391,705	22,087	0	369,618	369,617	-1	
14	0502	0022 State Emergency Telephone Number Account	61,309	243	186	60,880	61,125	245	
15	0520	3083 Welcome Center Fund	56	0	4	52	78	26	
16	0520	3095 Film Promotion and Marketing Fund	3	0	0	3	2	-1	
17	0530	3151 Internal Health Information Integrity Quality Improvement Account	8	0	0	8	8	0	
18	0530	3163 California Health Information Technology and Exchange Fund	10,544	10,544	0	0	0	0	
19	0555	0028 Unified Program Account	13,289	1,250	182	11,857	11,829	-28	
20	0555	1006 Rural CUPA Reimbursement Account	1,463	0	0	1,463	1,309	-154	
21	0559	3078 Labor and Workforce Development Fund	4,059	0	0	4,059	4,237	178	
22	0690	0029 Nuclear Planning Assessment Special Acct	748	749	59	-60	598	658	
23	0690	0241 Local Public Prosecutors and Public Defender Training Fund	1,361	167	1	1,193	1,160	-33	
24	0690	0252 Disaster Assistance Fund	0	0	0	0	0	0	
25	0690	0372 Disaster Relief Fund	5	0	0	5	11	6	

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26	0690	0375 Disaster Response - Emergency Operations Account	0	0	0	0	0	0	
27	0690	0425 Victim-Witness Assistance Fund	21,868	4,322	38	17,508	17,762	254	
28	0690	0437 State Assistance For Fire Equipment	780	1	0	779	718	-61	
29	0690	3034 Antiterrorism Fund	4,145	3,404	8	733	838	105	
30	0690	3075 Unlawful Sales Reduction Fund	96	0	0	96	103	7	
31	0690	3112 Equality in Prevention and Services for Domestic Abuse Fund	318	94	0	224	219	-5	
32	0820	0012 Attorney General Antitrust Account	609	34	76	499	501	2	
33	0820	0017 Fingerprint Fees Account	39,569	5,765	1,801	32,003	32,003	0	
34	0820	0032 Firearm Safety Account	1,323	13	25	1,285	1,285	0	
35	0820	0142 DOJ Sexual Habitual Offender Fund	2,173	5	135	2,033	2,015	-18	
36	0820	0158 Travel Seller Fund	2,072	6	41	2,025	2,025	0	
37	0820	0255 DOJ DNA Testing Fund	0	0	0	0	0	0	
38	0820	0256 Sexual Predator Public Information Acct	397	0	5	392	392	0	
39	0820	0288 Student Exchange Visitor Placement Org Fund	76	0	0	76	82	6	
40	0820	0378 False Claims Act Fund	1,292	114	462	716	717	1	
41	0820	0460 Dealers' Record of Sale Special Acct	18,937	175	528	18,234	18,235	1	
42	0820	0469 Narcotics Assistance and Relinquishment by Criminal Offender Fund	0	0	0	0	0	0	
43	0820	0566 DOJ Child Abuse Fund	1,596	2	20	1,574	1,574	0	
44	0820	0569 Gambling Control Fines and Penalties Acct	1,654	0	2	1,652	1,651	-1	
45	0820	1008 Firearm Safety and Enforcement Special Fund	5,247	5	84	5,158	5,158	0	
46	0820	3016 Missing Persons DNA Data Base Fund	4,708	246	81	4,381	4,380	-1	
47	0820	3053 Public Rights Law Enforcement Fund	5,618	0	83	5,535	5,535	0	
48	0820	3086 DNA Identification Fund	31,944	5,255	2,280	24,409	24,410	1	
49	0820	3087 Unfair Competition Law Fund	1,592	110	358	1,124	1,125	1	
50	0820	3088 Registry of Charitable Trusts Fund	4,136	29	145	3,962	3,962	0	
51	0820	3136 Foreclosure Consultant Regulation Fund	9	0	0	9	10	1	
52	0840	0442 California Olympic Training Account	51	0	0	51	36	-15	
53	0845	0217 Insurance Fund	84,338	19,517	8,515	56,306	54,825	-1,481	The difference is due to an error. The prior year adjustment in the Governor's Budget was understated. This does not impact the General Fund.

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54	0855	0367 Indian Gaming Special Distribution Fund	90,217	9,767	1,117	79,333	71,476	-7,857	The difference is due to an error. The difference is due to an understatement of the prior year adjustment included in the Governor's Budget. This does not impact the General Fund.
55	0855	0567 Gambling Control Fund	24,597	147	506	23,944	23,990	46	
56	0855	3131 California Bingo Fund	630	0	0	630	629	-1	
57	0855	3132 Charity Bingo Fund	0	0	0	0	1	1	
58	0860	0063 Motor Vehicle Transportation Tax Account, Transportation Tax Fund	1,743	0	0	1,743	0	-1,743	The difference is due to an error. Spending authority for the fund was repealed in 1973. There have been no transactions in the fund since 1995.
59	0860	3067 Cigarette and Tobacco Products Compliance Fund	7,458	0	51	7,407	4,603	-2,804	The difference is due to an error. BOE under reported to the Governor's Budget. This does not impact the General Fund.
60	0890	0228 SOS Business Fees Fund	3,468	1,349	1,119	1,000	1,000	0	
61	0890	3041 Address Confidentiality for Reproductive Health Care Services Fund	0	0	0	0	0	0	
62	0890	3042 Victims of Corp. Fraud Comp Fund	4,611	0	0	4,611	4,612	1	
63	0890	3118 Voter Intimidation Restitution Fund	0	0	0	0	0	0	
64	0950	0467 State Notes Expense Account	250	0	0	250	0	-250	
65	0950	3059 Fiscal Recovery Fund	885,202	0	0	885,202	205,556	-679,646	The difference is due to methodology. The STO makes payments in the first quarter of the subsequent fiscal year that is accrued to the prior year, based on sales tax receipts. They leave a balance to cover the Economic Recovery Bond Senior Coverage Account, as required in the bond master indenture. SCO's report displays this fund on a cash basis of accounting. This does not impact the General Fund.
66	0950	3090 Deficit Recovery Bond Retirement Sinking Fund Subaccount	928	0	0	928	0	-928	
67	0954	3033 California Memorial Scholarship Fund	31	0	0	31	39	8	
68	0956	0171 California Debt and Investment Advisory Commission Fund	5,530	39	122	5,369	5,377	8	
69	0959	0169 CA Debt Limit Allocation Committee Fund	3,622	2	56	3,564	3,511	-53	
70	0965	0215 Industrial Development Fund	37	0	12	25	25	0	
71	0968	0448 Occupancy Compliance Monitoring Account	37,645	33	147	37,465	37,299	-166	
72	0968	0457 Tax Credit Allocation Fee Account	16,386	10	74	16,302	16,291	-11	
73	0968	3038 Community Revitalization Fee Fund	1	0	0	1	1	0	
74	1100	0267 Exposition Park Improvement Fund	4,945	157	234	4,554	4,742	188	

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75	1110	0024	Guide Dogs for the Blind	218	1	9	208	208	0
76	1110	0069	Barbering and Cosmetology Fund	16,700	292	423	15,985	15,985	0
77	1110	0093	Construction Management Education	338	0	0	338	338	0
78	1110	0108	Acupuncture Fund	5,871	70	37	5,764	5,764	0
79	1110	0175	Dispensing Optician Fund	365	0	3	362	362	0
80	1110	0205	Geology and Geophysics Account	1,107	78	18	1,011	1,012	1
81	1110	0208	Hearing Aid Dispensers Account	763	3	26	734	734	0
82	1110	0210	Outpatient Setting Fund Med. Board	262	0	0	262	261	-1
83	1110	0264	Osteopathic Medical Board CCF	4,465	6	42	4,417	4,410	-7
84	1110	0280	Physician Assistant Fund	2,232	30	29	2,173	2,174	1
85	1110	0295	Board of Podiatric Medicine Fund	893	5	31	857	856	-1
86	1110	0307	Professions and Vocations Fund	0	0	0	0	0	0
87	1110	0310	Psychology Fund	4,260	77	72	4,111	4,112	1
88	1110	0319	Respiratory Care Fund	2,328	55	96	2,177	2,177	0
89	1110	0326	Athletic Commission Fund	545	92	39	414	416	2
90	1110	0376	Speech-Language Pathology and Aud	1,195	3	28	1,164	1,405	241
91	1110	0380	State Dental Auxiliary Fund	1	0	0	1	0	-1
92	1110	0410	Transcript Reimbursement Fund	291	0	0	291	550	259
93	1110	0492	State Athletic Commission Neuro Acct.	705	0	4	701	701	0
94	1110	0704	Accountancy Fund	15,048	274	428	14,346	14,346	0
95	1110	0706	California Architects Board	2,701	110	111	2,480	2,481	1
96	1110	0735	Contractor's License Fund	18,030	903	2,269	14,858	14,859	1
97	1110	0741	State Dentistry Fund	6,608	154	367	6,087	6,087	0
98	1110	0755	Licensed Midwifery Fund	154	0	0	154	155	1
99	1110	0757	Landscape Architects Fund	2,133	11	19	2,103	2,103	0
100	1110	0758	Contingent Fund Med Board	33,137	1,378	1,512	30,247	30,246	-1
101	1110	0759	Physical Therapy Fund	2,508	33	69	2,406	2,407	1
102	1110	0761	Board of Registered Nursing Fund	13,137	1,427	539	11,171	11,170	-1
103	1110	0763	State Optometry Fund	1,581	14	53	1,514	1,514	0
104	1110	0767	Pharmacy Board Contingent Fund	14,421	228	515	13,678	13,678	0
105	1110	0770	Professional Engineers and Land S. Fund	7,043	1,110	226	5,707	5,707	0
106	1110	0771	Court Reporters Fund	1,479	30	36	1,413	1,414	1

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107	1110	0773 Behavioral Science Examiners Fund	4,932	199	205	4,528	4,528	0	
108	1110	0777 Veterinary Medical Board	2,030	45	47	1,938	1,876	-62	
109	1110	0778 Vocational Nurse and Psychiatric Technician Examiners Fund, Professions and Vocations Fund	0	0	0	0	0	0	
110	1110	0779 Voc Nursing and Psych Tech Fund	8,909	64	235	8,610	8,609	-1	
111	1110	0780 Psychiatric Technician Account	2,081	96	52	1,933	1,933	0	
112	1110	3017 Occupational Therapy Fund	947	10	44	893	894	1	
113	1110	3039 Dentally Underserved Account	1,980	0	0	1,980	1,980	0	
114	1110	3069 Naturopathic Doctor's Fund	286	0	7	279	280	1	
115	1110	3140 State Dental Hygiene Fund	760	37	27	696	695	-1	
116	1110	3142 State Dental Assistant Fund	2,367	60	42	2,265	2,263	-2	
117	1111	0166 Certification Account	1,034	3	57	974	975	1	
118	1111	0239 Private Security Services Fund	10,002	51	270	9,681	9,680	-1	
119	1111	0305 Private Postsecondary Ed. Admin Fund	6,648	32	207	6,409	6,409	0	
120	1111	0325 Electronic and Appliance Repair Fund	2,334	15	71	2,248	2,248	0	
121	1111	0421 Vehicle Inspection and Repair Fund	70,543	6,931	4,249	59,363	59,364	1	
122	1111	0459 Telephone Med Advice Serv Fund	699	0	8	691	692	1	
123	1111	0582 High Polluter Repair and Removal Fund	13,798	3,769	358	9,671	9,680	9	
124	1111	0717 Cemetery Fund	2,298	11	90	2,197	2,197	0	
125	1111	0750 State Funeral Directors and Embalmers	2,002	16	52	1,934	1,934	0	
126	1111	0752 Home Furnishing & Thermal Insulation	3,866	41	150	3,675	3,673	-2	
127	1111	0769 Private Investigator Fund	1,720	15	19	1,686	1,686	0	
128	1111	3108 Professional Fiduciary Fund	65	3	6	56	-163	-219	
129	1111	3122 Enhanced Fleet Modernization	7,022	651	12	6,359	6,359	0	
130	1690	0257 Earthquake Emergency Investigations Account	51	0	0	51	51	0	
131	1730	0167 Delinquent Tax Account Fund	0	0	0	0	0	0	
132	1730	0242 Court Collection Account	3,933	40	464	3,429	3,459	30	
133	1760	0002 Property Acquisition Law Account	547	0	88	459	1,655	1,196	The difference is due to an error. The prior year adjustment to the Governor's Budget was understated. This does not impact the General Fund.
134	1760	0003 Motor Vehicle Parking Facilities Account	747	0	11	736	732	-4	
135	1760	0006 Disability Access Account	3,844	0	387	3,457	3,451	-6	

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136	1760	0026 State Motor Vehicle Insurance Account	27,525	0	55	27,470	27,434	-36	
137	1760	0328 Public School Planning, Design & Construction Review Revolving Fund	14,845	0	2,514	12,331	12,260	-71	
138	1760	3091 Certified Access Specialist Fund	704	0	8	696	696	0	
139	1760	3144 Building Standards Administration Special Revolving Fund	1,349	7	77	1,265	1,267	2	
140	1870	0113 Missing Children Reward Fund	9	0	0	9	0	-9	
141	1870	0214 Restitution Fund	82,864	24,209	1,482	57,173	28,409	-28,764	The difference is due to an error. In the Governor's Budget, one adjustment was posted as negative when it should have been positive, and other adjustments were not properly made for prior year appropriations that were not fully expended. This does not impact the General Fund.
142	2100	0081 Alcohol Beverage Control Fund	0	0	0	0	0	0	
143	2100	3036 Alcohol Beverages Control Fund	31,976	1,391	2,626	27,959	27,413	-546	
144	2120	0117 Alcoholic Beverage Control Appeals Fund	1,754	7	50	1,697	1,255	-442	
145	2150	0240 Local Agency Deposit Security Fund	492	4	39	449	450	1	
146	2150	0298 Financial Institutions Fund	13,440	555	1,523	11,362	12,441	1,079	The difference is due to timing between accounting and budget documents. This does not impact the General Fund.
147	2150	0299 Credit Union Fund	2,913	120	366	2,427	2,424	-3	
148	2180	0067 State Corporations Fund	61,105	2,522	2,001	56,582	53,498	-3,084	The difference is due to an error. The prior year adjustment to the Governor's Budget was understated. This does not impact the General Fund.
149	2240	0101 School Facilities Fee Assistance Fund	880	0	0	880	14	-866	
150	2240	0245 Mobilehome Park Revolving Fund	3,841	140	299	3,402	3,401	-1	
151	2240	0648 Mobilehome-Manufactured Home Revolving Fund	7,610	529	908	6,173	6,173	0	
152	2240	3006 Jobs-Housing Balance Improvement Account	0	0	0	0	1,759	1,759	The difference is due to methodology. Governor's Budget represents remaining housing bond authority, not cash balance. This does not impact the General Fund.
153	2240	3165 Enterprise Zone Fund	1,167	13	42	1,112	1,112	0	
154	2310	0400 Real Estate Appraisers Regulation Fund	6,323	170	205	5,948	6,541	593	
155	2320	0317 Real Estate Fund	36,726	4,438	2,097	30,191	30,191	0	

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156	2660	0040 State Transportation Fund	0	0	0	0	0	0	
157	2660	0041 Aeronautics Account	9,738	6,125	178	3,435	3,435	0	
158	2660	0042 State Highway Account	1,773,394	1,317,155	110,329	345,910	439,796	93,886	The difference is due to methodology. Differences for five transportation funds (0042, 0046, 3007, 3008, and 3093) are explained collectively below:
159	2660	0046 Public Transportation Account	357,316	177,140	2,201	177,975	244,560	66,585	
160	2660	3007 Traffic Congestion Relief Fund	67,942	203,679	584	-136,321	90,538	226,859	The Governor's Budget fund condition statements for five transportation funds reflect a cash-basis of accounting, consistent with existing law. The SCO's report reflects a modified accrual basis. This treatment difference has been reconciled with the SCO report of cash balances. This does not impact the General Fund.
161	2660	3008 Transportation Investment Fund	226,194	210,266	19	15,909	249,701	233,792	
162	2660	3093 Transportation Deferred Investment Fund	58,933	30,104	1	28,828	59,176	30,348	
N/A	2660	5 funds Transportation Encumbrance Adjustment	0	0	0	0	664,620	664,620	The difference is due to methodology. The statewide summary technically extracts revenues and expenditures from each fund condition. Since this unique adjustment is not either revenue or expenditure, it is not captured in the statewide summary. This does not impact the General Fund.
163	2660	0043 Bikeway Account, State Transportation Fund	0	0	0	0	0	0	
164	2660	0045 Bicycle Transportation Account	30,200	27,006	0	3,194	3,194	0	
165	2660	0047 Abandoned Railroad Account, State Transportation Fund	0	0	0	0	0	0	
166	2660	0052 Local Airport Loan Account	13,101	0	0	13,101	13,101	0	
167	2660	0055 Mass Transit Revolving Account, State Transportation Fund	1,000	0	0	1,000	0	-1,000	The difference is due to an error. This fund was excluded from the Governor's Budget. This does not impact the General Fund.
168	2660	0060 Transportation Tax Fund	0	0	0	0	0	0	
169	2660	0061 Motor Vehicle Fuel Account	0	0	1,547	-1,547	96,541	98,088	The difference is due to methodology. The Governor's Budget reflected proposed clean-up legislation to correctly allocate excise tax on gasoline. This does not impact the General Fund.
170	2660	0154 Ridesharing Vanpool Revolving Loan Fund	0	0	0	0	0	0	
171	2660	0183 Environmental Enhancement and Mitigation Program Fund	34,195	27,428	9	6,758	6,969	211	
172	2660	0365 Historic Property Maintenance Fund	1,195	1,496	2	-303	297	600	
173	2660	2500 Pedestrian Safety Account	10	0	0	10	10	0	
174	2660	2501 Local Transportation Loan Account	3,977	0	0	3,977	3,977	0	
175	2660	3107 Transportation Debt Service Fund	0	0	0	0	0	0	

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176	2660	3116 Mass Transportation Fund	0	0	0	0	0	0	
177	2670	0290 Board of Pilot Commissioners' Special Fund	3,694	252	20	3,422	2,967	-455	
178	2720	0293 Motor Carriers Safety Improvement Fund	3,593	0	125	3,468	3,729	261	
179	2740	0044 MVA	546,902	177,423	128,930	240,549	273,276	32,727	The difference is due to timing. This difference is attributable to an incorrect prior year adjustment because of timing of posting of adjustments to fund. This does not impact the General Fund.
180	2740	0054 New Motor Vehicle Board Account	1,270	0	0	1,270	1,270	0	
181	2740	0064 Motor Vehicle License Fee Account	9,246	19	14,593	-5,366	-5,366	0	
182	2740	0072 California Collegiate License Plate Fund	0	0	0	0	0	0	
183	2740	0073 Resources License Plate Fund	723	0	0	723	0	-723	
184	2740	0487 Financial Responsibility Penalty Account	1,134	0	0	1,134	1,134	0	
185	2740	3139 Specialized License Plate Fund	0	0	0	0	0	0	
186	3125	0286 Lake Tahoe Conservancy Account	3,078	1,339	0	1,739	871	-868	
187	3210	0071 Yosemite Foundation Account, California Environmental License Plate Fund	8	0	0	8	280	272	
188	3210	0140 California Environmental License Plate Fund	11,984	7,331	1,398	3,255	5,287	2,032	The difference is due to timing. This is a delay in registration payments causing an understatement in revenues in the SCO's report. This does not impact the General Fund.
189	3340	0318 Collins-Dugan CA Conservation Corps Reim Account	17,993	3,825	885	13,283	8,610	-4,673	The difference is due to an error. SCO's report recorded a \$4.5 million prior year revenue adjustment that was not included in the Governor's Budget. This does not impact the General Fund.
190	3360	0033 State Energy Conservation Assistance Account	49,339	36,556	20	12,763	8,284	-4,479	The difference is due to methodology. The difference reflects the amounts held in trust in an escrow account. It is not included in the Governor's Budget as the funds are committed. This does not impact the General Fund.
191	3360	0034 Geothermal Resources Development Account	6	0	0	6	524	518	
192	3360	0186 Energy Resources Surcharge Fund	35,371	0	0	35,371	0	-35,371	The difference is due to timing. This is a pass through account. All of the funds are transferred to fund 0465. This is a timing issue related to the transfers. This does not impact the General Fund.
193	3360	0314 Diesel Emission Reduction Fund	3,088	0	0	3,088	3,088	0	

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194	3360	0381 Public Interest Research, Development, and Demonstration Fund	253,051	160,922	434	91,695	90,756	-939	
195	3360	0382 Renewable Resource Trust Fund	179,036	65,420	193	113,423	113,465	42	
196	3360	0429 Local Jurisdiction Energy Assistance Account	1,579	266	0	1,313	1,313	0	
197	3360	0465 Energy Resources Programs Account	8,761	17,574	3,175	-11,988	19,371	31,359	The difference is due to timing. The bulk of this difference is the result of timing of fund transfers from fund 0186 (see above). The remaining \$4m difference is related to understated prior year adjustments. This does not impact the General Fund.
198	3360	0479 Energy Technologies Research, Development and Demonstration Account	2,928	0	0	2,928	2,928	0	
199	3360	0497 Local Government Geothermal Resources Revolving Subaccount, Geothermal Resources Development Account	8,147	6,484	27	1,636	1,636	0	
200	3360	3062 Energy Facility License and Compliance Fund	8,913	6,040	60	2,813	2,811	-2	
201	3360	3109 Natural Gas Subaccount, Public Interest Research, Development, and Demonstration Fund	64,524	41,138	111	23,275	23,282	7	
202	3360	3117 Alternative and Renewable Fuel and Vehicle Technology Fund	250,761	179,053	181	71,527	71,572	45	
203	3360	3211 Electric Program Investment Charge Fund	0	0	0	0	0	0	
204	3480	0035 Surface Mining and Reclamation Account	1,858	9	137	1,712	1,711	-1	
205	3480	0141 Soil Conservation Fund	400	34	122	244	224	-20	
206	3480	0275 Hazardous and Idle-Deserted Well Abatement Fund	602	0	1	601	601	0	
207	3480	0336 Mine Reclamation Account	2,952	226	263	2,463	2,463	0	
208	3480	0338 Strong-Motion Instrumentation & Seismic Mapping Fund	8,104	532	345	7,227	9,227	2,000	The difference is due to timing related to reporting of loan repayments. Corrected in 2011-12. This does not impact the General Fund.
209	3480	3025 Abandoned Mine Reclamation and Minerals Subaccount	1,328	48	18	1,262	1,262	0	
210	3480	3046 Oil, Gas, and Geothermal Administrative Fund	4,771	652	1,455	2,664	6,389	3,725	The difference is due to timing related to reporting of loan repayments. Corrected in 2011-12. This does not impact the General Fund.
211	3480	3102 Acute Orphan Well Account	833	0	0	833	833	0	
212	3500	0100 CA Used Oil Recycling Fund	22,278	13,488	249	8,541	8,964	423	
213	3500	0102 State Fire Marshal Licensing and Certification Fund	1,597	51	92	1,454	1,519	65	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
214	3500	0133 Beverage Container Recycling Fund	225,631	39,321	1,683	184,627	71,376	-113,251	The difference is due to errors. This difference is the result of understating revenues (\$106 million), overstating expenditures (\$62 million), and additional SCO adjustments for the Department of Conservation (\$27 million) prior to the reorganization in 2008-09 resulting in a difference of \$194.5 million. There were additional differences of \$84.6 million for 2009-10 in understated expenditures and adjustments associated with timing problems (\$57 million). There is an additional \$3.4 million difference due to timing issues. This does not impact the General Fund.
215	3500	0226 CA Tire Recycling Management Fund	89,868	55,125	362	34,381	35,201	820	
216	3500	0269 Glass Processing Fee Acct BCRF	288	0	0	288	288	0	
217	3500	0276 Penalty Account, BCRF	5,376	0	0	5,376	6,174	798	
218	3500	0277 Bi-metal Processing Fee Account BCRF	12,611	0	0	12,611	12,611	0	
219	3500	0278 PET Processing Fee Account BCRF	4,861	0	0	4,861	1,336	-3,525	This difference is due to an error. This difference is attributed to double-counting an expenditure. This does not impact the General Fund.
220	3500	0281 Recycling Market Dev Rev Loan Sub-Acct IWMA	11,493	708	29	10,756	10,761	5	
221	3500	0386 Solid Waste Disposal Site Cleanup Trust Fund	13,003	9,578	20	3,405	3,390	-15	
222	3500	0387 Integrated Waste Management Account, Integrated Waste Management Fund	29,012	5,092	2,160	21,760	21,658	-102	
223	3500	0389 Integrated Waste Management Fund	0	0	0	0	0	0	
224	3500	0558 Farm and Ranch Solid Waste Cleanup and Abatement Account	2,499	775	8	1,716	1,716	0	
225	3500	3024 Rigid Container Account	235	40	0	195	195	0	
226	3500	3065 Electronic. Waste Recovery and Recycling Acct IWWMF	94,736	655	591	93,490	93,428	-62	
227	3500	3195 Carpet Stewardship Account IWWMF	0	0	0	0	0	0	
228	3500	3202 Architectural Paint Stewardship Acct, IWWMF	0	0	0	0	0	0	
229	3500	3203 Architectural Paint Stewardship Penalty Subaccount, Integrated Waste Management Fund	0	0	0	0	0	0	
230	3540	0198 California Fire and Arson Training Fund	2,453	333	74	2,046	2,057	11	
231	3540	0209 California Hazardous Liquid Pipeline Safety Fund	5,380	29	113	5,238	5,306	68	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
232	3540	0300 Professional Forester Registration Fund	548	26	11	511	515	4	
233	3540	3063 State Responsibility Area Fire Prevention Fund	0	0	0	0	0	0	
234	3540	3120 State Fire Marshal Fireworks Enforcement/Disposal Fund	547	199	0	348	348	0	
235	3560	0212 Marine Invasive Species Control Fund	4,325	1,801	108	2,416	2,170	-246	
236	3560	0347 School Land Bank Fund	1,932		1	1,931	1,888	-43	
237	3600	0200 Fish and Game Preservation Fund	117,509	15,272	3,957	98,280	95,106	-3,174	The difference is due to an error. The prior year adjustment in the Governor's Budget was understated. This does not impact the General Fund.
238	3600	0204 Commercial Salmon Stamp Account, Fish and Game Preservation Fund	0	0	0	0	0	0	
239	3600	0206 Oil Spill Emergency Response Account	0	0	0	0	0	0	
240	3600	0207 Fish and Wildlife Pollution Account	775	70	125	580	581	1	
241	3600	0211 CA Waterfowl Habitat Preservation Account	2,518	35	0	2,483	2,482	-1	
242	3600	0213 Native Species Conservation and Enhancement Account	374	0	0	374	386	12	
243	3600	0219 Lifetime License Trust Account	7,788	0	0	7,788	7,788	0	
244	3600	0320 Oil Spill Prevention and Administration Fund	11,499	1,553	1,521	8,425	8,424	-1	
245	3600	0321 Oil Spill Response Trust Fund	12,706	36	41	12,629	12,245	-384	
246	3600	0322 Environmental Enhancement Fund	2,009	0	0	2,009	2,008	-1	
247	3600	0384 Salmon and Steelhead Trout Restoration Account	156	0	0	156	156	0	
248	3600	0643 Upper Newport Bay Ecological Reserve Fund	19	4	0	15	18	3	
249	3600	3103 Hatchery and Inland Fisheries Fund	18,459	3,082	664	14,713	14,713	0	
250	3600	3164 Renewable Energy Resources Development Fee Trust Fund	6,001	5	0	5,996	5,996	0	
251	3640	0262 Habitat Conservation Fund	42,306	27,654	15	14,637	11,236	-3,401	The difference is due to an error. The 2010-11 prior year adjustment did not include the reversal of an accrued \$3.4 million prior year unrealized obligation. Reversing this obligation would have increased the fund balance by \$3.4 million to match the SCO's report. This does not impact the General Fund.
252	3640	0266 Inland Wetlands Conservation Fund	1,128	0	0	1,128	1,129	1	
253	3640	0383 Natural Resources Infrastructure Fund	0	0	0	0	0	0	
254	3640	0447 Wildlife Restoration Fund	10,444	1,654	0	8,790	9,661	871	
255	3640	1010 Natural Heritage Preservation Tax Credit Reimbursement Account	0	0	0	0	0	0	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
256	3680	0577 Abandoned Watercraft Abatement Fund	884	592	0	292	133	-159	
257	3680	3001 Public Beach Restoration Fund	24,820	24,565	0	255	157	-98	
258	3720	0371 Ca Beach and Coastal Enhancement Account	2,584	1,005	26	1,553	1,492	-61	
259	3720	3123 Coastal Act Services Fund	2,314	11	0	2,303	2,301	-2	
260	3760	0316 San Francisco Bay Area Conservancy Program Account	477	0	0	477	483	6	
261	3760	0593 Coastal Access Account	2,714	679	0	2,035	2,035	0	
262	3790	0156 California Heritage Fund	63	0	0	63	0	-63	
263	3790	0263 Off-Highway Vehicle Trust Fund	210,868	44,413	1,412	165,043	131,551	-33,492	
264	3790	0265 Conservation and Enforcement Services Account	0	0	0	0	0	0	
265	3790	0391 State Parks and Recreation Fund	0	0	0	0	0	0	
266	3790	0392 State Parks and Recreation Fund	77,895	18,593	7,192	52,110	31,732	-20,378	
267	3790	0449 Winter Recreation Fund	575	214	0	361	358	-3	
268	3790	3077 California Main Street Program Fund	0	0	0	0	0	0	
269	3790	3238 State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund	0	0	0	0	0	0	
270	3825	0153 San Gabriel and Lowe Los Angeles Rivers and Mountain Conservancy Fund	0	0	0	0	0	0	
271	3830	0104 San Joaquin River Conservancy Fund	988	43	0	945	817	-128	
272	3835	3014 Baldwin Hills Conservancy Fund	0	0	0	0	0	0	
273	3850	0296 Coachella Valley Mountains Conservancy Fund	23	0	0	23	28	5	
274	3860	0050 Colorado River Management Account	-238	2	0	-240	0	240	
275	3860	0144 California Water Fund	41	0	0	41	41	0	
276	3860	0176 Delta Flood Protection Fund	0	0	0	0	0	0	
277	3860	0244 Environmental Water Fund	81	0	0	81	81	0	
278	3860	3210 Davis-Dowling Account, California Water Resources Development Bond Fund	0	0	0	0	0	0	
279	3860	3057 Dam Safety Fund	1,916	36	578	1,302	1,302	0	
280	3900	0068 Diesel Fuel Trust Fund	0	0	0	0	0	0	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
281	3900	0115 Air Pollution Control Fund	109,891	67,461	4,192	38,238	43,688	5,450	The difference is due to errors. Of the difference, \$4.2 million is due to the department understating the prior year adjustment in the Governor's Budget. Additionally, \$1.4 million in interest from loans from this fund was inadvertently omitted from the Governor's Budget. This does not impact the General Fund.
282	3900	0434 Air Toxics Inventory and Assessment Account	892	97	0	795	795	0	
283	3900	3070 Nontoxic Dry Cleaning Incentive Trust Fund	1,068	53	0	1,015	1,015	0	
284	3900	3119 Air Quality Improvement Fund	39,384	24,695	88	14,601	14,600	-1	
285	3900	3237 Cost of Implementation Account, Air Pollution Control Fund	0	0	0	0	0	0	
286	3930	0106 Department of Pesticide Regulation Fund	24,116	6,291	2,578	15,247	15,247	0	
287	3930	0168 Structural Pest Control Research Fund	302	250	0	52	52	0	
288	3930	0399 Structural Pest Control Education and Enforcement Fund	555	10	5	540	540	0	
289	3930	0775 Structural Pest Control Fund	1,167	191	136	840	703	-137	
290	3940	0025 Leaking Underground Storage Tank Cost Recovery Fund	103	0	0	103	103	0	
291	3940	0193 Waste Discharge Permit Fund	19,918	9,559	1,617	8,742	10,774	2,032	The difference is due to an error. The prior year adjustment in the Governor's Budget was understated. This does not impact the General Fund.
292	3940	0225 Environmental Protection Fund	1,301	0	0	1,301	1,301	0	
293	3940	0436 Underground Storage Tank Tester Account	141	0	0	141	141	0	
294	3940	0439 Underground Storage Tank Cleanup Fund	141,694	8,905	4,777	128,012	115,546	-12,466	The difference is due to errors. \$10 million of the difference is attributed to posting differences and corrections for a 3-year transfer included in legislation. The SCO and Water Board posted different amounts in 09-10, then both reversed the posting in 2010-11. Additionally, this fund was subject to timing and posting differences for prior year adjustments. This does not impact the General Fund.
295	3940	0475 Underground Storage Tank Fund	116	0	0	116	116	0	
296	3940	0482 Surface Impoundment Assessment Account	3	0	0	3	3	0	
297	3940	3058 Water Rights Fund	8,214	502	390	7,322	5,649	-1,673	The difference is due to an error. The department miscalculated the prior year adjustments for this fund in the Governor's Budget. This does not impact the General Fund.
298	3940	3134 School District Account, Underground Storage Tank Cleanup Fund	9,387	0	0	9,387	9,387	0	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
299	3940	3145 Underground Storage Tank Petroleum Contamination Orphan, Site Cleanup Fund	35,887	7,441	0	28,446	28,446	0	
300	3940	3147 State Water Pollution Control Revolving Fund Small Community Grant Fund	9,128	1,000	0	8,128	8,128	0	
301	3940	3160 Wastewater Operator Certification Fund	718	8	14	696	697	1	
302	3960	0014 Hazardous Waste Control Account	27,258	3,907	3,111	20,240	20,241	1	
303	3960	0018 Site Remediation Account	17,827	481	0	17,346	17,346	0	
304	3960	0058 Rail Accident Prevention and Response Fund	14	0	0	14	0	-14	
305	3960	0059 Hazardous Spill Prevention Account, Rail Accident Prevention and Response Fund	6	0	0	6	0	-6	
306	3960	0065 Illegal Drug Lab Cleanup Fund	4,662	1	0	4,661	4,661	0	
307	3960	0294 Removal and Remedial Action Account	6,375	0	0	6,375	6,375	0	
308	3960	0456 Expedited Site Remediation Trust Fund	2,972	0	0	2,972	2,972	0	
309	3960	0458 Site operation and Maintenance Account, Hazardous Substances Account	714	0	0	714	714	0	
310	3960	0490 Hazardous Waste Injection Well Account	0	0	0	0	0	0	
311	3960	0557 Toxic Substances Control Account	44,060	6,781	2,270	35,009	35,011	2	
312	3960	1003 Cleanup Loans and Environmental Assistance Neighborhoods Account	3,383	0	0	3,383	3,383	0	
313	3960	3035 Environmental Quality Assessment Fund	352	9	7	336	336	0	
314	3960	3084 State Certified Unified Program Account	2,581	172	63	2,346	2,346	0	
315	3980	3056 Safe Drinking Water and Toxic Enforcement Fund	5,888	120	244	5,524	5,555	31	
316	4120	0194 Emergency Medical Services Training Program Approval Fund	24	6	9	9	9	0	
317	4120	0312 Emergency Medical Services Personnel Fund	797	16	87	694	694	0	
318	4120	3027 Trauma Care Fund	55	0	0	55	0	-55	
319	4120	3137 Emergency Medical Technician Certification Fund	102	1	39	62	61	-1	
320	4140	0121 Hospital Building Fund	127,203	10,595	2,514	114,094	114,095	1	
321	4140	0143 California Health Data and Planning Fund	30,255	17,660	838	11,757	11,615	-142	
322	4140	0181 Registered Nurse Education Fund	3,408	651	16	2,741	2,740	-1	
323	4140	3064 Mental Health Practitioner Education Fund	1,028	379	4	645	645	0	
324	4140	3068 Vocational Nurse Education Fund	665	33	7	625	625	0	
325	4150	0933 Managed Care Fund	23,392	9,156	2,050	12,186	12,184	-2	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
326	4150	3133 Managed Care Administrative Fines and Penalties Fund	3,291	0	2	3,289	3,285	-4	
327	4170	0289 State HICAP Fund	1,196	369	64	763	751	-12	
328	4170	0315 Aging Information and Education Fund	0	0	0	0	0	0	
329	4200	0139 Driving-Under-the-Influence Licensing Trust Fund	2,395	142	92	2,161	2,351	190	
330	4200	0243 Narcotic Treatment Program Licensing Trust Fund	942	12	55	875	1,001	126	
331	4200	3019 Substance Abuse Treatment Trust Fund	143	0	0	143	0	-143	
332	4200	3110 Gambling Addiction Program Fund	549	66	0	483	589	106	
333	4200	3113 Residential and Outpatient Program Licensing Trust Fund	2,917	36	256	2,625	3,435	810	
334	4250	0585 Counties Children and Families Account, California Children and Families Trust Fund	0	0	0	0	3,377	3,377	The difference is due to an error. The Governor's Budget understated the level of resources needed for Proposition 99 backfill in 2010-11. This does not impact the General Fund.
335	4250	0623 California Children and Families First Trust Fund	605	0	601	4	4	0	
336	4250	0631 Mass Media Communications Account, California Children and Families Trust Fund	31,407	0	0	31,407	31,661	254	
337	4250	0634 Education Account, California Children and Families Trust Fund	25,052	0	0	25,052	25,264	212	
338	4250	0636 Child Care Account, California Children and Families Trust Fund	23,131	0	0	23,131	23,257	126	
339	4250	0637 Research and Development Account, California Children and Families Trust Fund	17,833	0	0	17,833	17,959	126	
340	4250	0638 Administration Account, California Children and Families Trust Fund	24,624	0	264	24,360	24,403	43	
341	4250	0639 Unallocated Account, California Children and Families Trust Fund	5,426	0	0	5,426	5,511	85	
342	4250	3148 Children and Families Health and Human Services Fund	0	0	0	0	0	0	
343	4260	0135 AIDS Vaccine Research Development Grant Fund	27	0	0	27	0	-27	
344	4260	0201 Medical Providers Interim Payment Fund	0	0	0	0	0	0	
345	4260	1007 Tobacco Settlement Account	0	0	0	0	0	0	
346	4260	3079 Children's Medical Services Rebate Fund	35,633	0	0	35,633	35,634	1	
347	4260	3085 Mental Health Services Fund	1,455,720	91,702	943	1,363,075	792,745	-570,330	The difference is due to methodology in treatment of encumbrances and timing of revenues. Beginning in 2011-12, the majority of funds have been distributed to local governments and beginning in 2012-13, all unreserved funds will be distributed on a monthly basis. This does not impact the General Fund.

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments	
348	4260	3096	Nondesigned Public Hospital Supplemental Fund	1,674	0	0	1,674	1,674	0	
349	4260	3097	Private Hospital Supplemental Fund	67,937	0	21	67,916	68,027	111	
350	4260	3167	Skilled Nursing Facility Quality and Accountability Fund	1,615	361	0	1,254	1,252	-2	
351	4260	3156	Children's Health and Human Services Special Fund	92,906	0	0	92,906	62,790	-30,116	The difference is due to an error. The first year of revenue to this fund was understated. This does not impact the General Fund.
352	4260	3158	State Hospital Quality Assurance Revenue Fund	355,670	0	0	355,670	355,670	0	
353	4260	3168	Emergency Medical Air Transportation Act Fund	691	0	0	691	690	-1	
354	4260	3172	Public Hospital Investment, Improvement, and Incentive Fund	17,674	0	0	17,674	17,673	-1	
355	4260	3201	Low Income Health Program MCE Out-of-Network Emergency Care Services Fund	0	0	0	0	0	0	
356	4265	0004	Breast Cancer Fund	4,189	0	27	4,162	374	-3,788	The difference is due to timing. This is related to a transfer from this fund. The Governor's Budget reflected the transfer occurring in fiscal year 2010-11; however, the transfer occurred in fiscal year 2011-12 and was reflected in the SCO's report in 2011-12. This does not impact the General Fund.
357	4265	0007	Breast Cancer Research Fund	28,824	0	0	28,824	555	-28,269	The difference is due to methodology. The department included encumbrances in the fund condition statement for the Governor's Budget and the SCO's report reflects expenditures on a cash basis. This does not impact the General Fund.
358	4265	0009	Breast Cancer Control Account	3,241	0	147	3,094	8,896	5,802	The difference is due to an error. Difference is attributable to timing with a transfer to this fund, and an understated prior year adjustment. This does not impact the General Fund.
359	4265	0066	Sale of Tobacco to Minors Control Account	2,694	0	89	2,605	2,605	0	
360	4265	0070	Occupational Lead Poisoning Prevention Account	3,881	0	154	3,727	3,644	-83	
361	4265	0074	Medical Waste Management Fund	2,681	0	86	2,595	2,594	-1	
362	4265	0075	Radiation Control Fund	8,628	0	905	7,723	7,723	0	
363	4265	0076	Tissue Bank License Fund	1,808	0	25	1,783	1,783	0	
364	4265	0080	Childhood Lead Poisoning Prevention Fund	45,526	0	195	45,331	54,590	9,259	The difference is due to an error. The prior year adjustment to the Governor's Budget was understated. This does not impact the General Fund.
365	4265	0082	Export Document Program Fund	1,846	0	14	1,832	1,832	0	
366	4265	0098	Clinical Laboratory Improvement Fund	9,866	0	330	9,536	9,536	0	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
367	4265	0099 Health Statistics Special Fund	8,247	0	1,179	7,068	7,067	-1	
368	4265	0116 Wine Safety Fund	166	0	0	166	179	13	
369	4265	0129 Water Device Certification Special Account	836	0	13	823	822	-1	
370	4265	0174 Clandestine Drug Lab Clean-Up Account	9	0	0	9	9	0	
371	4265	0177 Food Safety Fund	7,078	0	360	6,718	6,718	0	
372	4265	0179 Environmental Laboratory Improvement Fund	904	0	179	725	727	2	
373	4265	0203 Genetic Disease Testing Fund	7,527	0	1,026	6,501	6,502	1	
374	4265	0227 Low-Level Radioactive Waste Disposal Fund	0	0	0	0	122	122	
375	4265	0230 Cigarette and Tobacco Products Surtax Fund	326	0	331	-5	0	5	
376	4265	0231 Health Education Account, Cigarette and Tobacco Products Surtax Fund	29,893	12,406	190	17,297	17,297	0	
377	4265	0232 Hospital Services Account, Cigarette and Tobacco Products Surtax Fund	16,318	0	0	16,318	16,318	0	
378	4265	0233 Physician Services Account, Cigarette and Tobacco Products Surtax Fund	2,648	0	0	2,648	2,648	0	
379	4265	0234 Research Account, Cigarette and Tobacco Products Surtax Fund	25,113	0	58	25,055	25,054	-1	
380	4265	0235 Public Resources Account, Cigarette and Tobacco Products Surtax Fund	3,598	1,493	168	1,937	1,936	-1	
381	4265	0236 Unallocated Account, Cigarette and Tobacco Products Surtax Fund	10,634	22	48	10,564	10,564	0	
382	4265	0247 Drinking Water Operator Certification Special Account	2,326	0	58	2,268	2,268	0	
383	4265	0260 Nursing Home Administrator's State License Examining Fund	501	0	13	488	489	1	
384	4265	0272 Infant Botulism Treatment and Prevention Fund	7,094	0	35	7,059	7,058	-1	
385	4265	0306 Safe Drinking Water Account	8,300	0	759	7,541	7,541	0	
386	4265	0335 Registered Environmental Health Specialist Fund	640	0	16	624	623	-1	
387	4265	0478 Vectorborne Disease Account	337	0	76	261	261	0	
388	4265	0589 Cancer Research Fund	1,617	0	0	1,617	0	-1,617	The difference is due to timing. This is related to a transfer from this fund. The Governor's Budget reflected the transfer occurring in fiscal year 2010-11; however, the transfer occurred in fiscal year 2011-12 and was included in SCO's report in 2011-12. This does not impact the General Fund.
389	4265	0622 Drinking Water Treatment and Research Fund	1,534	0	0	1,534	1,534	0	
390	4265	0642 Domestic Violence Training and Education Fund	698	0	14	684	684	0	
391	4265	3018 Drug and Device Safety Fund	7,870	0	347	7,523	7,523	0	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
392	4265	3020 Tobacco Settlement Fund	2,275	0	0	2,275	0	-2,275	The difference is due to timing. No activity since fiscal year 2006-07. This fund was not reflected in the Governor's Budget.
393	4265	3074 Medical Marijuana Program Fund	658	0	15	643	643	0	
394	4265	3080 AIDS Drug Assistance Program Rebate Fund	52,885	0	59	52,826	57,874	5,048	The difference is due to an error. The prior year adjustment in the Governor's Budget was understated. This does not impact the General Fund.
395	4265	3081 Cannery Inspection Fund	1,696	0	84	1,612	1,612	0	
396	4265	3098 State Department of Public Health Licensing and Certification Program Fund	43,892	0	3,993	39,899	39,900	1	
397	4265	3111 Retail Food Safety and Defense Fund	0	0	0	0	21	21	
398	4265	3114 Birth Defects Monitoring Fund	6,102	0	23	6,079	6,079	0	
399	4265	3155 Lead-Related Construction Fund	511	0	0	511	511	0	
400	4265	3157 Recreational Health Fund	253	0	0	253	253	0	
401	4280	0309 Perinatal Insurance Fund	13,995	4	17	13,974	13,974	0	
402	4280	0313 Major Risk Medical Insurance Fund	17,104	11	50	17,043	17,064	21	
403	4300	0151 Community Services Development Account	0	0	0	0	0	0	
404	4300	0172 Developmental Disabilities Program Development Fund	1,499	2	23	1,474	1,945	471	
405	4300	0496 Developmental Disabilities Services Account	155	0	0	155	131	-24	
406	4300	3094 Self Directed Services Risk Pool	0	0	0	0	0	0	
407	4440	3099 Licensing and Certification Fund, Mental Health	165	1	36	128	162	34	
408	5160	0311 Traumatic Brain Injury Fund	691	188	0	503	783	280	
409	5180	0122 Emergency Food Assistance Program Fund	795	155	0	640	627	-13	
410	5180	0131 Foster Family Home and Small Family Home Insurance Fund	3,255	88	0	3,167	3,167	0	
411	5180	0163 Continuing Care Provider Fee Fund	2,486	78	69	2,339	2,339	0	
412	5180	0270 Technical Assistance Fund	1	0	0	1	0	-1	
413	5180	0271 Certification Fund	4,195	31	74	4,090	4,090	0	
414	5180	0279 Child Health and Safety Fund	3,538	7	6	3,525	3,019	-506	
415	5180	0287 Youth Pilot Program Fund	-393	0	0	-393	0	393	
416	5195	0329 Vehicle License Collection Account, Local Revenue Fund	0	0	0	0	0	0	

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(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
417	5195	0330 Local Revenue Fund	4,167	0	38	4,129	0	-4,129	The difference is due to timing. The SCO uses a different point-in-time to reconcile this fund, and the Realignment fiscal year does not match the state fiscal year. This does not impact the General Fund.
418	5195	0331 Sales Tax Account, Local Revenue Fund	0	0	0	0	0	0	
419	5195	0332 Vehicle License Fee Account, Local Revenue Fund	0	0	0	0	0	0	
420	5195	0333 Sales Tax Growth Account, Local Revenue Fund	0	0	0	0	0	0	
421	5195	0334 Vehicle License Fee Growth Account	0	0	0	0	0	0	
422	5195	0352 Social Services Subaccount, Sales Tax Account	0	0	0	0	0	0	
423	5195	0353 Health Subaccount, Sales Tax Account	0	0	0	0	0	0	
424	5195	0354 Caseload Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
425	5195	0355 Indigent Health Equity Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
426	5195	0356 Community Health Equity Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
427	5195	0357 Mental Health Equity Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
428	5195	0358 State Hospital Mental Health Equity Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
429	5195	0359 County Medical Services Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
430	5195	0361 General Growth Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
431	5195	0362 Base Restoration Subaccount, Sales Tax Growth Account	0	0	0	0	0	0	
432	5195	3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account	0	0	0	0	0	0	
433	5196	0351 Mental Health Subaccount, Sales Tax Account	0	0	0	0	0	0	
434	5196	3171 Local Revenue Fund 2011	0	0	0	0	0	0	
435	5196	3176 Trial Court Security Account, Local Revenue Fund 2011	0	0	0	0	0	0	
436	5196	3177 Local Community Corrections Account, Local Revenue Fund 2011	0	0	0	0	0	0	
437	5196	3178 Local Law Enforcement Services Account, Local Revenue Fund 2011	0	0	0	0	0	0	
438	5196	3179 Mental Health Account, Local Revenue Fund 2011	0	0	0	0	0	0	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
439	5196	3180 District Attorney and Public Defender Account, Local Revenue Fund 2011	0	0	0	0	0	0	
440	5196	3181 Juvenile Justice Account, Local Revenue Fund 2011	0	0	0	0	0	0	
441	5196	3182 Health and Human Services Account, Local Revenue Fund 2011	0	0	0	0	0	0	
442	5196	3183 Reserve Account, Local Revenue Fund	0	0	0	0	0	0	
443	5196	3184 Adult Protective Services Subaccount, Health and Human Services Account	0	0	0	0	0	0	
444	5196	3185 Child Welfare Services Subaccount, Health and Human Services Account	0	0	0	0	0	0	
445	5196	3186 Adoptions Subaccount, Health and Human Services Account	0	0	0	0	0	0	
446	5196	3187 Adoption Assistance Program Subaccount, Health and Human Services Account	0	0	0	0	0	0	
447	5196	3188 Child Abuse Prevention Subaccount, Health and Human Services Account	0	0	0	0	0	0	
448	5196	3189 Women and Children's Residential Treatment Services Subaccount, Health and Human Services Account	0	0	0	0	0	0	
449	5196	3190 Drug Court Subaccount, Health and Human Services Account	0	0	0	0	0	0	
450	5196	3191 Nondrug Medi-Cal Substance Abuse Treatment Services Subaccount, Health and Human Services Account	0	0	0	0	0	0	
451	5196	3192 Drug Medi-Cal Subaccount, Health and Human Services Account	0	0	0	0	0	0	
452	5196	3193 Youthful Offender Block Grant Subaccount, Juvenile Justice Account	0	0	0	0	0	0	
453	5196	3194 Juvenile Reentry Grant Subaccount, Juvenile Justice Account	0	0	0	0	0	0	
454	5196	3197 Undistributed Account, Local Revenue Fund 2011	0	0	0	0	0	0	
455	5196	3198 Foster Care Assistance Subaccount, Health and Human Services Account	0	0	0	0	0	0	
456	5196	3199 Foster Care Administration Subaccount, Health and Human Services Account	0	0	0	0	0	0	
457	5196	3208 2011 Realignment Mental Health	0	0	0	0	0	0	
458	5196	3214 Support Services Account	0	0	0	0	0	0	
459	5196	3215 Law Enforcement Services Account	0	0	0	0	0	0	
460	5196	3216 Protective Services Subaccount	0	0	0	0	0	0	
461	5196	3217 Behavioral Health Subaccount	0	0	0	0	0	0	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
462	5196	3218 Support Services Growth Subaccount	0	0	0	0	0	0	
463	5196	3219 County Intervention Support Services Subaccount	0	0	0	0	0	0	
464	5196	3220 Law Enforcement Services Growth Subaccount	0	0	0	0	0	0	
465	5196	3221 Trial Court Security Subaccount	0	0	0	0	0	0	
466	5196	3222 Enhancing Law Enforcement Activities Subaccount	0	0	0	0	0	0	
467	5196	3223 Community Corrections Subaccount	0	0	0	0	0	0	
468	5196	3224 District Attorney and Public Defender Subaccount	0	0	0	0	0	0	
469	5196	3225 Juvenile Justice Subaccount	0	0	0	0	0	0	
470	5196	3226 Juvenile Reentry Grant Special Account	0	0	0	0	0	0	
471	5196	3227 Youth Offender Block Grant Special Account	0	0	0	0	0	0	
472	5196	3229 Sales and Use Tax Growth Account	0	0	0	0	0	0	
473	5196	3230 Juvenile Justice Growth Special Account	0	0	0	0	0	0	
474	5196	3231 Enhancing Law Enforcement Act Growth Special Account	0	0	0	0	0	0	
475	5196	3232 District Attorney and Public Defender Growth Special Account	0	0	0	0	0	0	
476	5196	3233 Community Corrections Growth Special Account	0	0	0	0	0	0	
477	5196	3234 Trial Court Security Growth Special Account	0	0	0	0	0	0	
478	5196	3235 Behavioral Health Services Growth Special Account	0	0	0	0	0	0	
479	5196	3236 Protective Services Growth Special Account	0	0	0	0	0	0	
480	5225	3115 Youthful Offender Block Grant Fund	645	0	0	645	0	-645	
481	5225	3169 Juvenile Reentry Fund	0	0	0	0	0	0	
482	5225	3206 Juvenile Justice Block Grant Fund	0	0	0	0	0	0	
483	5225	8059 State Community Corrections Performance Incentive Fund	0	0	0	0	0	0	
484	5227	0170 Corrections Training Fund	16,604	4,849	294	11,461	5,070	-6,391	The difference is due to an error. The prior year adjustment to the Governor's Budget was understated. Funds development of standards designed to ensure the competency of local corrections professionals and training for local agencies to comply with BSCC standards. Annual appropriations are constant for this program and any adjustment for this point in time difference will not impact the level of service provided. This does not impact the General Fund.

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
485	6110	0030 County School Service Fund Contingency Account	100	0	0	100	0	-100	
486	6110	0178 Driver Training Penalty Assessment Fund	4,705	0	73	4,632	583	-4,049	The difference is due to an error. The prior year adjustment in the Governor's Budget was understated. This does not impact the General Fund.
487	6110	0342 State School Fund	4,937	0	0	4,937	355	-4,582	The difference is due to timing. This fund is used as a pass through account for local assistance Proposition 98 funds. The discrepancy is a timing issue related to the transfer of funds from the General Fund to the SSF and then to local educational agencies. All money flows to schools. This does not impact the General Fund.
488	6110	0349 Educational Telecommunication Fund	2,554	100	0	2,454	-716	-3,170	The difference is due to an error. The prior year adjustment in the Governor's Budget was understated. This does not impact the General Fund.
489	6110	3170 Heritage Enrichment Resource Fund	16	0	0	16	0	-16	
490	6120	0020 California State Law Library Special Account	505	0	45	460	474	14	
491	6350	0344 State School Building Lease - Purchase Fund	3,759	0	0	3,759	0	-3,759	The difference is due to timing related to transfers. The Governor's Budget reflected the transfer occurring in fiscal year 2010-11; however, the transfer was processed in fiscal year 2011-12. This does not impact the General Fund.
492	6350	0345 School Building Safety Fund	0	0	0	0	0	0	
493	6350	0346 Revolving Loan Account, State School Building Lease Purchase Fund	0	0	0	0	0	0	
494	6350	3082 School Facilities Emergency Repair Account	14,354	0	0	14,354	0	-14,354	The difference is due to timing related to various transfers from this fund. The Governor's Budget reflected the transfer occurring in fiscal year 2010-11; however, the transfer was processed in fiscal year 2011-12. This does not impact the General Fund.
495	6360	0407 Teacher Credentials Fund	2,918	791	781	1,346	1,187	-159	
496	6360	0408 Test Development/Administration Account	5,228	264	260	4,704	4,017	-687	
497	6440	0308 Earthquake Risk Reduction Fund of 1996	1,879	0	0	1,879	0	-1,879	The difference is due to methodology. The department included encumbrances in the fund condition statement for the Governor's Budget and the SCO's report reflects expenditures on a cash basis. This does not impact the General Fund.
498	6440	1017 Umbilical Cord Blood Collection Program Fund	752	0	0	752	1,222	470	

SCO's Budgetary/Legal Basis Annual Report and Governor's Budget Fund Balance Differences -- Special Funds June 30, 2011

(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
499	6440	3054 Health Care Benefits Fund	861	0	0	861	0	-861	
500	6610	0498 Higher Education Fees and Income--CSU	0	0	0	0	0	0	
501	7100	0184 Employment Development Department Benefit Audit Fund	1,048	37	1,011	0	0	0	
502	7100	0185 Employment Development Department Contingent Fund	48,018	1,872	1,606	44,540	0	-44,540	The difference is due to timing. Fund balances are transferred to the General Fund. The amount to be transferred for the prior year is determined during budget development in the fall and is reflected in the Governor's Budget, but the transfer is reflected in the SCO's records during the following year. This does not impact the General Fund.
503	7350	0023 Farmworker Remedial Account	555	0	0	555	555	0	
504	7350	0096 CalOSHA Targeted Inspection and Consultation Fund	14,400	333	477	13,590	13,588	-2	
505	7350	0132 Workers' Compensation Managed Care Fund	618	3	0	615	615	0	
506	7350	0216 Industrial Relations Construction Industry Enforcement Fund	1,331	1	4	1,326	1,326	0	
507	7350	0223 Workers' Compensation Administration Revolving Fund	175,678	6,159	6,815	162,704	162,705	1	
508	7350	0368 Asbestos Consultant Certification Account-Asbestos Training and Consultant Fund	1,104	9	20	1,075	1,074	-1	
509	7350	0369 Asbestos Training Approval Account, Asbestos Training and Consultant Certification Account	547	6	9	532	532	0	
510	7350	0396 Self-Insurance Plans Fund	5,272	240	153	4,879	4,879	0	
511	7350	0452 Elevator Safety Account	12,813	689	1,049	11,075	11,075	0	
512	7350	0453 Pressure Vessel Account	543	116	195	232	232	0	
513	7350	0481 Garment Manufacturers Special Account	2,953	0	0	2,953	2,953	0	
514	7350	3002 Electrician Certification Fund	5,797	985	50	4,762	4,762	0	
515	7350	3004 Garment Industry Regulations Fund	4,319	296	149	3,874	3,874	0	
516	7350	3022 Apprenticeship Training Contribution Fund	19,311	289	371	18,651	18,651	0	
517	7350	3030 Workers' Occupational Safety and Health Education Fund	387	135	13	239	240	1	
518	7350	3031 Workers' Compensation Return-to-Work Fund	0	0	0	0	0	0	
519	7350	3071 Car Wash Worker Restitution Fund	2,227	0	0	2,227	2,227	0	
520	7350	3072 Car Wash Worker Fund	3,008	2	7	2,999	3,845	846	
521	7350	3121 Occupational Safety and Health Fund	35,674	4,189	2,139	29,346	29,346	0	
522	7350	3150 State Public Works Enforcement Fund	168	52	0	116	117	1	

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(Amounts in Thousands)

Org	Fund	Fund Name	SCO's Report Fund Balance	Encumbrances	Deferred Payroll	SCO's Report Adjusted Fund Balance	Governor's Budget Fund Balance	Difference	Comments
523	7350	3152 Labor Enforcement and Compliance Fund	23,297	1,178	1,703	20,416	20,417	1	
524	7350	3204 Entertainment Work Permit Fund	0	0	0	0	0	0	
525	8120	0268 Peace Officers Training Fund	36,293	14,161	879	21,253	20,878	-375	
526	8260	0078 Graphic Design License Plate Account	3,599	964	39	2,596	2,596	0	
527	8260	3159 Arts and Entertainment Fund	0	0	0	0	0	0	
528	8500	0152 State Board of Chiropractic Examiners' Fund	2,714	30	117	2,567	2,568	1	
529	8550	3153 Horse Racing Fund	2,178	686	292	1,200	1,213	13	
530	8570	0110 Food and Ag Fund	0	0	0	0	0	0	
531	8570	0111 Food and Ag Fund	50,479	17,707	2,747	30,025	30,870	845	
532	8570	0124 CA Ag Export Promotion Acct.	20	2	0	18	18	0	
533	8570	0191 Fair and Expo Fund	4,200	51	197	3,952	4,052	100	
534	8570	0192 Satellite Wagering Acct.	158	0	0	158	977	819	
535	8570	3010 Pierce's Disease Management Acct.	21,514	7,315	212	13,987	13,987	0	
536	8570	3021 Agricultural Biomass Utilization Account	0	0	0	0	0	0	
537	8570	3101 Analytical Lab Acct.	1,253	0	0	1,253	1,253	0	
538	8570	3130 Inclosure Facilities Improvement Fund	0	0	0	0	0	0	
539	8660	0051 Propane Safety Inspection and Enforcement Program Trust Fund	94	0	0	94	94	0	
540	8660	0412 Transportation Rate Fund	1,089	88	540	461	845	384	
541	8660	0461 Public Utilities Commission Transportation Reimbursement Account	5,426	308	581	4,537	4,537	0	
542	8660	0462 Public Utilities Commission Reimbursement Account	38,124	12,933	4,502	20,689	4,008	-16,681	
543	8660	0464 California High-Cost Fund-A Administrative Committee Fund	56,694	3,025	26	53,643	53,643	0	
544	8660	0470 California High-Cost Fund-B Administrative Committee Fund	13,538	31	27	13,480	103,480	90,000	
545	8660	0471 Universal Lifeline Telephone Service Trust Administrative Committee Fund	167,490	20,251	70	147,169	305,737	158,568	
546	8660	0483 Deaf and Disabled Telecommunications Program Administrative Committee Fund	41,383	35,568	56	5,759	46,132	40,373	
547	8660	0491 Payphone Service Providers Committee Fund	220	0	0	220	219	-1	
548	8660	0493 California Teleconnect Fund Administrative Committee Fund	-29,545	250	31	-29,826	44,482	74,308	

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(Amounts in Thousands)

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549	8660	3015 Gas Consumption Surcharge Fund	33,529	3,531	32	29,966	31,056	1,090	
550	8660	3089 Public Utilities Commission Ratepayer Advocate Account	7,218	1,913	1,334	3,971	3,969	-2	
551	8660	3141 California Advanced Services Fund	40,374	18	20	40,336	115,336	75,000	
552	8855	0126 State Audit Fund	4,814	1,698	1,169	1,947	4,038	2,091	The difference is due to an error. The prior year adjustment to the Governor's Budget was overstated. This does not impact the General Fund.
553	8940	0485 Armory Discretionary Improvement Acct	390	26	0	364	295	-69	
554	8950	0083 Veterans Service Office Fund	554	31	0	523	521	-2	
555	8950	0120 Cal. Mex. American Vet Memorial Fund	29	8	0	21	21	0	
556	8950	0180 Northern California Veterans Cemetery Master Development Fund	352	1	0	351	0	-351	
557	8950	0238 Northern California Veterans Cemetery Perpetual Maintenance Fund	210	3	0	207	-56	-263	
558	8950	0473 Vietnam Veterans Memorial Account	4	0	0	4	4	0	
559	8950	3013 Cal. Central Coast Cemetery Op Fund	0	0	0	0	0	0	
560	8950	3162 Gold Star License Plate Account, Specialized License Plate Fund	185	0	0	185	-115	-300	
561	9210	3092 Gap Repayment Fund	0	0	0	0	0	0	
562	9210	3149 Local Safety and Protection Account, Transportation Tax Fund	40,438	17,403	48	22,987	48,372	25,385	The difference is due to timing. This fund is a pass through account. The money is fully allocated to local public safety. This does not impact the General Fund.
563	9350	0062 Highway Users Tax Account, Transportation Tax Fund	0	0	85	-85	119,585	119,670	The difference is due to timing. This fund is a pass through account. The money is fully allocated to local streets and roads. This does not impact the General Fund.
564	9350	0261 Off Highway License Fee Fund	0	0	0	0	1,667	1,667	The difference is due to an error. This fund is a pass-through account. The difference results from understating the prior year adjustment. This does not impact the General Fund.
565	9350	0968 Interim Public Safety Account, Local Public Safety Fund	0	0	0	0	0	0	

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(Amounts in Thousands)

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566	9658	1011 Budget Stabilization Account	0	0	0	0	0	0	
567	9673	0373 San Francisco Oakland Bay Bridge I-880 Cypress Disaster Fund	0	0	0	0	0	0	
568	9860	0036 Special Account for Capital Outlay	95	0	0	95	0	-95	
569	9860	0146 Capital Outlay Fund for Public Higher Education	0	0	0	0	0	0	
570	9890	0374 Special Fund for Economic Uncertainties	0	0	0	0	0	0	
571		0494 Other Unallocated Special Funds	0	0	0	0	32,975	32,975	The difference is due to methodology. Statewide adjustment reflecting the incremental difference in deferred payroll value from 2009-10 to 2010-11. This is not a real fund. This does not impact the General Fund.
572		0499 Pending New Special Funds	0	0	0	0	0	0	
TOTAL			\$12,512,394	\$3,710,451	\$407,405	\$8,394,538	\$8,809,574	\$415,036	

Note: Finance's records reflect 560 funds. The list contains an additional 12 funds that are in the SCO's records but are not carried by Finance.