

PRIOR FISCAL YEAR: 2010 0(ORG)***** 1(FUND) FUND(ALL)*****

CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY
 POST-CLOSING TRIAL BALANCE
 AS OF 06/30/11

(REPORT 8)

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FUND : 0930 POLLUTION CONTROL FINANCING AUTHORITY FUND

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	SUBSIDIARY FILE	
				GLAN	GLAN
1140	CASH IN STATE TREASURY	1,094.42	0.00	1140	
1210	DEPOSITS IN SURPLUS MONEY INVESTMNT FUND	28,381,000.00	0.00	1210	
1311	ACCOUNTS/REC - ABATEMENTS	459.42	0.00	1311	
1319	ACCOUNTS RECEIVABLE OTHER	975.98	0.00	1319	
1410	DUE FROM OTHER FUNDS	459,920.17	0.00	1410	1400
1600	PROVISIONS FOR DEFERRED RECEIVABLES	0.00	975.98	1600	1600
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	9,595.00	0.00	1730	
2140	LOANS TO OTHER GOVERNMENTS	150,000.00	0.00	2140	
2170	INTERFUND LOANS RECEIVABLE	1,572,484.66	0.00	2170	
2341	EQUIPMENT	98,311.46	0.00	2341	
2349	ACCUMULATED DEPRECIATION - EQUIPMENT	0.00	94,076.14	2349	
2411	COMPUTER SOFTWARE - AMORTIZABLE	73,125.00	0.00	2411	
2430	INTERNALLY GENERATED INTANGIBLE ASSETS IN PROGRESS	8,125.00	0.00	2430	
2491	ACCUMULATED AMORTIZATION-COMPUTER SOFTWARE	0.00	3,656.25	2491	
3010	ACCOUNTS PAYABLE	0.00	23,131,961.49	3010	
3020	CLAIMS FILED	0.00	98,089.53	3020	
3114	DUE TO OTHER FUNDS	0.00	20,913.43	3114	3110
3220	DUE TO LOCAL GOVERNMENT	0.00	466,072.20	3220	
3500	LIABILITIES FOR DEPOSITS	0.00	520,106.60	3500	
3760	ACCRUED LEAVE TIME	0.00	103,115.28	3760	
5330	RESERVE FOR PREPAID ITEMS	0.00	9,595.00	5330	
5370	RESERVE FOR INTERFUND LOANS RECEIVABLE	0.00	1,572,484.66	5370	
5380	RESERVE FOR NONCURRENT LOANS RECEIVABLE	0.00	150,000.00	5380	
5540	RETAINED EARNINGS	0.00	4,584,044.55	5540 *	
0TOTAL FUND	0930	30,755,091.11	30,755,091.11		

*GL5540 - Retained Earnings is understated in the amount of \$23,049,995.74 due to Prop 1C encumbrances that were reclassified to accounts payable (liability) at year end. As these encumbrances are realized as actual expenditures, CPCFA will be reimbursed by the Department of Housing & Community Development. As advised by the State Controller's Office, the reimbursements were not set up as "due from another state agency" (asset), which would have offset the liability. To eliminate this occurrence in the future, the Prop 1C encumbrances will be disencumbered during FY 2011/12.

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(REPORT 8)

AS OF 06/30/11

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FUND : 0930 POLLUTION CONTROL FINANCING AUTHORITY FUND

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN	SUBSIDIARY FILE GLAN
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0REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

0I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

0SUBSCRIBED AND EXECUTED THIS ___ DAY OF _____, 2011 AT SACRAMENTO, _____, CALIFORNIA.

0 _____

SIGNATURE OF OFFICER

0MICHELE CAMERON

TYPE OR PRINT NAME OF OFFICER

0FISCAL OFFICER

TITLE OF OFFICER

PRIOR FISCAL YEAR: 2010 0(ORG)***** 1(FUND) FUND(ALL)*****

CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/11

REPORT 9

***** PAGE 5

FUND : 0930 POLLUTION CONTROL FINANCING AUTHORITY FUND

-FUND BALANCE, JULY 1, 2010 64,777,284.09

0ADDITIONS:

8000 REVENUE/OPERATING REVENUE 35,795,690.91DR

9811 OPERATING TRANSFERS IN 175,000.00

0 TOTAL ADDITIONS 35,620,690.91DR

0DEDUCTIONS:

9000 OPERATING EXPENDITURES 24,297,792.63

9812 OPERATING TRANSFERS-OUT 100,000.00

0 TOTAL DEDUCTIONS 24,397,792.63

ADJUSTMENTS TO FUND BALANCE:

PRO-RATA 174,756.00

0 TOTAL ADJUSTMENTS 174,756.00

0FUND BALANCE, JUNE 30, 2011 4,584,044.55 *

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FISCAL OFFICER

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CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/11

REPORT 9

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FUND : 0930 POLLUTION CONTROL FINANCING AUTHORITY FUND

0FOOTNOTE : RECEIPTS AND DISBURSEMENTS OF LIABILITIES FOR DEPOSITS ARE NOT SHOWN IN THE ABOVE REPORT SINCE THEY ARE ACCOUNTED IN GL
ACCOUNT NUMBER 3500. HOWEVER, IF THIS ACTIVITY WAS ACCOUNTED AGAINST NOMINAL ACCOUNTS (REVENUE/EXPENDITURES), DISPLAY OF
THIS ACTIVITY PER SECTION 7963 OF S.A.M. WOULD BE SHOWN AS BELOW:

-BEGINNING BALANCE,	JULY 1, 2010				13,920,106.60
0	ADDITIONS:			DEDUCTIONS:	
	RECEIPT OF DEPOSITS	1,000,000.00		DISBURSEMENTS	0.00
	RECEIPT OF SECURITIES	0.00		RETURN OF DEPOSITS	14,400,000.00
	DONATED LONG TERM INVEST	0.00		RETURN OF SECURITIES	0.00
	OTHER ADDITIONS	0.00		OTHER DEDUCTIONS	0.00
0					
	TOTAL ADDITIONS:	<u>1,000,000.00</u>		TOTAL DEDUCTIONS:	<u>14,400,000.00</u>
-ENDING BALANCE,	JUNE 30, 2011				520,106.60

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PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).
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0MICHELE CAMERON
FISCAL OFFICER

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TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

PRIOR FISCAL YEAR: 2010 0(ORG)***** 1(FUND) FUND(ALL)*****

CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY
STATEMENT OF FINANCIAL CONDITION
AS OF 06/30/11

REPORT 20

***** PAGE 7
FUND : 0930 POLLUTION CONTROL FINANCING AUTHORITY FUND

ASSETS

OCASH:

1140 CASH IN STATE TREASURY 1,094.42
OTEMPORARY INVESTMENTS:

1210 DEPOSITS IN SURPLUS MONEY INVESTMNT FUND 28,381,000.00
OACCOUNTS RECEIVABLE:

1311 ACCOUNTS/REC - ABATEMENTS 459.42
1319 ACCOUNTS RECEIVABLE OTHER 975.98
1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS 459,920.17
1600 PROVISION FOR DEFERRED RECEIVABLES 975.98CR

ODEFERRED CHARGES AND INVENTORIES:

1730 PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS 9,595.00
OLOANS AND ADVANCES RECEIVABLES:

2140 LOANS TO OTHER GOVERNMENTS 150,000.00
2170 INTERFUND LOANS RECEIVABLE 1,572,484.66

OFIXED ASSETS:

2341 EQUIPMENT 98,311.46
2349 ACCUMULATED DEPRECIATION - EQUIPMENT 94,076.14CR
2411 COMPUTER SOFTWARE - AMORTIZABLE 73,125.00
2430 INTERNALLY GENERATED INTANGIBLE ASSETS IN PROGRESS 8,125.00
2491 ACCUMULATED AMORTIZATION-COMPUTER SOFTWARE 3,656.25CR

0 TOTAL ASSETS 30,656,382.74

LIABILITIES AND FUND EQUITY

O LIABILITIES:

3010 ACCOUNTS PAYABLE 23,131,961.49
3020 CLAIMS FILED 98,089.53
3110 DUE TO OTHER FUNDS OR APPROPRIATIONS 20,913.43
3220 DUE TO LOCAL GOVERNMENT 466,072.20
3500 LIABILITIES FOR DEPOSITS 520,106.60

PRIOR FISCAL YEAR: 2010

0(ORG)***** 1(FUND) FUND(ALL)*****

CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY

STATEMENT OF FINANCIAL CONDITION

REPORT 20

AS OF 06/30/11

***** PAGE 8

FUND : 0930 POLLUTION CONTROL FINANCING AUTHORITY FUND

LIABILITIES:

3760	ACCRUED LEAVE TIME		103,115.28
0		TOTAL LIABILITIES	24,340,258.53

FUND EQUITY:

5330	RESERVE FOR PREPAID ITEMS		9,595.00
5370	RESERVE FOR INTERFUND LOANS RECEIVABLE		1,572,484.66
5380	RESERVE FOR NONCURRENT LOANS RECEIVABLE		150,000.00
5540	RETAINED EARNINGS		4,584,044.55 *
0		TOTAL FUND EQUITY	6,316,124.21
0		TOTAL LIABILITIES AND FUND EQUITY	30,656,382.74

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