GENERAL GOVERNMENT GG 1

## 8570 Department of Food and Agriculture

FUND CONDITION STATEMENTS			
	2011-12*	2012-13*	2013-14*
0111 Department of Agriculture Account, Department of Food and Agriculture Fund <sup>s</sup>			
BEGINNING BALANCE	\$30,870	\$42,273	\$30,605
Prior year adjustments	6,458	<u> </u>	
Adjusted Beginning Balance	\$37,328	\$42,273	\$30,605
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
121200 Other Regulatory Taxes	23,335	31,846	31,573
125600 Other Regulatory Fees	42,884	41,004	41,147
125700 Other Regulatory Licenses and Permits	9,753	12,243	13,185
125900 Delinquent Fees	234	235	235
141200 Sales of Documents	17	16	16
142500 Miscellaneous Services to the Public	1,021	1,173	1,261
150300 Income From Surplus Money Investments	255	315	318
150400 Interest Income From Loans	13	4	4
161000 Escheat of Unclaimed Checks & Warrants	13	-	-
161400 Miscellaneous Revenue	210	27	8
161900 Other Revenue - Cost Recoveries	2,289	2,112	2,157
164300 Penalty Assessments	20	37	37
Transfers and Other Adjustments:			
FO0001 From General Fund Loan Repayment per Item 8570-011-0111, Budget Act of 2010	-	-	15,000
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8352.5	38,320	77,306	77,309
TO0001 To General Fund per Revenue and Taxation Code 8352.5(b)		-38,655	-38,655
Total Revenues, Transfers, and Other Adjustments	\$118,364	\$127,663	\$143,595
Total Resources	\$155,692	\$169,936	\$174,200
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:	222	054	
0840 State Controller (State Operations)	286	351	-
8570 Department of Food and Agriculture	70.626	104,842	102 214
State Operations	79,636	•	103,314
Local Assistance	33,272	33,597	33,597
8880 Financial Information System for California (State Operations)	225	541	467
Total Expenditures and Expenditure Adjustments	\$113,419	\$139,331	\$137,378
FUND BALANCE	\$42,273	\$30,605	\$36,822
Reserve for economic uncertainties	42,273	30,605	36,822
0124 California Agricultural Export Promotion Account <sup>s</sup>			
BEGINNING BALANCE	\$18	\$57	\$57
Prior year adjustments	37		
Adjusted Beginning Balance	\$55	\$57	\$57
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS Revenues:			
142500 Miscellaneous Services to the Public	8	10	10
Total Revenues, Transfers, and Other Adjustments	\$8	\$10	\$10
Total Resources	\$63	\$67	\$67
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8570 Department of Food and Agriculture (State Operations)	6	10	10

<sup>\*</sup> Dollars in thousands, except in Salary Range.

GG 2 GENERAL GOVERNMENT

## 8570 Department of Food and Agriculture

	2011-12*	2012-13*	2013-14*
Total Expenditures and Expenditure Adjustments	\$6	\$10	\$10
FUND BALANCE	\$57	\$57	\$57
Reserve for economic uncertainties	57	57	57
0191 Fair and Exposition Fund <sup>s</sup>			
BEGINNING BALANCE	\$4,052	\$6,550	\$3,973
Prior year adjustments	1,900	-	-
Adjusted Beginning Balance	\$5,952	\$6,550	\$3,973
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110900 Horse Racing Fees-Licenses	2,972	1,000	1,000
150300 Income From Surplus Money Investments	9	4	4
150400 Interest Income From Loans	243	<u> </u>	-
Total Revenues, Transfers, and Other Adjustments	\$3,224	\$1,004	\$1,004
Total Resources	\$9,176	\$7,554	\$4,977
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
8570 Department of Food and Agriculture			
State Operations	1,908	2,746	1,343
Local Assistance	709	832	-
8880 Financial Information System for California (State Operations)	9	3	13
Total Expenditures and Expenditure Adjustments	\$2,626	\$3,581	\$1,356
FUND BALANCE	\$6,550	\$3,973	\$3,621
Reserve for economic uncertainties	6,550	3,973	3,621
0192 Satellite Wagering Account <sup>s</sup>			
BEGINNING BALANCE	\$977	\$144	-
Prior year adjustments	821		<u>-</u>
Adjusted Beginning Balance	\$156	\$144	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1	<del>-</del> -	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	\$1		<u>-</u>
Total Resources	\$157	\$144	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:	40		
8570 Department of Food and Agriculture (State Operations)	13	141	-
8880 Financial Information System for California (State Operations)		3	<u> </u>
Total Expenditures and Expenditure Adjustments	\$13	\$144	
FUND BALANCE	\$144	-	-
Reserve for economic uncertainties	144	-	-
3010 Pierce's Disease Management Account s			
BEGINNING BALANCE	\$13,987	\$13,065	\$9,295
Prior year adjustments	2,043	<u>-</u> .	
Adjusted Beginning Balance	\$16,030	\$13,065	\$9,295
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:		<u> : -</u>	
121200 Other Regulatory Taxes	1,837	2,746	2,746
142500 Miscellaneous Services to the Public	16	-	-
150300 Income From Surplus Money Investments	49	10	10

<sup>\*</sup> Dollars in thousands, except in Salary Range.

GENERAL GOVERNMENT GG 3

## 8570 Department of Food and Agriculture

Total Revenues, Transfers, and Other Adjustments         \$1,902         \$2,756         \$2,756           Total Resources         \$17,932         \$15,821         \$12,051           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$15,821         \$12,051           Expenditures:         0840 State Controller (State Operations)         17         19         -           8570 Department of Food and Agriculture (State Operations)         19,641         21,847         20,789           8880 Financial Information System for California (State Operations)         22         35         30           Expenditure Adjustments:         \$570 Department of Food and Agriculture         \$1,843         15,375         17,592           8570 Department of Food and Agriculture         \$4,867         \$6,526         \$3,227           FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         \$1,306         \$9,295         \$8,824           Reserve for economic uncertainties         \$1,253         \$1,103         \$823           Prior year adjustments         \$1,253         \$1,103         \$823           Adjusted Beginning Balance         \$1,253         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         \$1,254         \$1         \$1 </th <th></th> <th>2011-12*</th> <th>2012-13*</th> <th>2013-14*</th>		2011-12*	2012-13*	2013-14*
EXPENDITURES AND EXPENDITURE ADJUSTMENTS   EXPENDITURES   Support	Total Revenues, Transfers, and Other Adjustments	\$1,902	\$2,756	\$2,756
Expenditures:	Total Resources	\$17,932	\$15,821	\$12,051
0840 State Controller (State Operations)         17         19         -           8570 Department of Food and Agriculture (State Operations)         19,641         21,847         20,789           8880 Financial Information System for California (State Operations)         22         35         30           Expenditure Adjustments:         8570 Department of Food and Agriculture         8570 Department of Food and Agriculture         8570 Department of Food and Agriculture         -14,813         -15,375         -17,592           Total Expenditures and Expenditure Adjustments         \$4,867         \$6,526         \$3,227           FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         13,065         \$9,295         \$8,824           Reserve for economic uncertainties         \$13,065         \$9,295         \$8,824           Prior year adjustments         \$1,253         \$1,103         \$823           Prior year adjustments         \$1,253         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         \$1,250         \$1,103         \$823           Revenues:         4         3         3         3           150300 Income From Surplus Money Investments         4         3         2         2 <td< td=""><td>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</td><td></td><td></td><td></td></td<>	EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
8570 Department of Food and Agriculture (State Operations)       19,641       21,847       20,789         8880 Financial Information System for California (State Operations)       22       35       30         Expenditure Adjustments:         8570 Department of Food and Agriculture       Less funding provided by the Federal Trust Fund (State Operations)       -14,813       -15,375       -17,592         Total Expenditures and Expenditure Adjustments       \$4,867       \$6,526       \$3,227         FUND BALANCE       \$13,065       \$9,295       \$8,824         Reserve for economic uncertainties       13,065       9,295       8,824         BEGINNING BALANCE       \$1,253       \$1,103       \$823         Prior year adjustments       -3       -1       -         Adjusted Beginning Balance       \$1,253       \$1,103       \$823         REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS       Revenues:       1       4       3       3         150300 Income From Surplus Money Investments       4       3       3       3       1       161400 Miscellaneous Revenue       200       220       220       220       101       101 Revenues, Transfers, and Other Adjustments       \$1,454       \$1,326       \$1,046       \$2,046       \$2,046       <	Expenditures:			
8880 Financial Information System for California (State Operations)         22         35         30           Expenditure Adjustments:         8570 Department of Food and Agriculture         -14,813         -15,375         -17,592           Total Expenditures and Expenditure Adjustments         \$4,867         \$6,526         \$3,227           FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         13,065         9,295         8,824           BEGINNING BALANCE         \$12,533         \$1,103         \$823           Prior year adjustments         \$1,253         \$1,103         \$823           Prior year adjustments         \$1,253         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         \$1,253         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         \$1,253         \$1,03         \$823           150300 Income From Surplus Money Investments         4         3         3           161400 Miscellaneous Revenue         20         20         20           Total Revenues, Transfers, and Other Adjustments         \$1,454         \$1,326         \$1,046           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$1,454         \$1,326         \$1,046	0840 State Controller (State Operations)	17	19	-
Expenditure Adjustments:           8570 Department of Food and Agriculture           Less funding provided by the Federal Trust Fund (State Operations)         -14,813         -15,375         -17,592           Total Expenditures and Expenditure Adjustments         \$4,867         \$6,526         \$3,227           FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         13,065         9,295         8,824           3101 Analytical Laboratory Account, Department of Food and Agriculture Fund           BEGINNING BALANCE         \$1,253         \$1,103         \$823           Prior year adjustments         -3         -1         -           Adjusted Beginning Balance         \$1,253         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:         -1         -1           Revenues:         150300 Income From Surplus Money Investments         4         3         3           161400 Miscellaneous Revenue         200         220         220           Total Revenues, Transfers, and Other Adjustments         \$204         \$223         \$223           Total Resources         \$1,454         \$1,366         \$1,046           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$20 <td>8570 Department of Food and Agriculture (State Operations)</td> <td>19,641</td> <td>21,847</td> <td>20,789</td>	8570 Department of Food and Agriculture (State Operations)	19,641	21,847	20,789
8570 Department of Food and Agriculture           Less funding provided by the Federal Trust Fund (State Operations)         -14,813         -15,375         -17,592           Total Expenditures and Expenditure Adjustments         \$4,867         \$6,526         \$3,227           FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         13,065         9,295         8,824           3101 Analytical Laboratory Account, Department of Food and Agriculture Funds           BEGINNING BALANCE         \$1,253         \$1,103         \$823           Prior year adjustments         -3         -         -           Adjusted Beginning Balance         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:         -         -         -         -         -           150300 Income From Surplus Money Investments         4         3         3         3         -         -         -         20         220         220         220         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	8880 Financial Information System for California (State Operations)	22	35	30
Less funding provided by the Federal Trust Fund (State Operations)         -14,813         -15,375         -17,592           Total Expenditures and Expenditure Adjustments         \$4,867         \$6,526         \$3,227           FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         13,065         9,295         8,824           3101 Analytical Laboratory Account, Department of Food and Agriculture Fund*           BEGINNING BALANCE         \$1,253         \$1,103         \$823           Prior year adjustments         -3         -         -           Adjusted Beginning Balance         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:         -	Expenditure Adjustments:			
Total Expenditures and Expenditure Adjustments         \$4,867         \$6,526         \$3,227           FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         13,065         9,295         8,824           3101 Analytical Laboratory Account, Department of Food and Agriculture Fund **           BEGINNING BALANCE         \$1,253         \$1,103         \$823           Prior year adjustments         -3         -         -           Adjusted Beginning Balance         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         4         3         3           161400 Miscellaneous Revenue         200         220         220           Total Revenues, Transfers, and Other Adjustments         \$204         \$223         \$223           Total Resources         \$1,454         \$1,326         \$1,046           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$20         \$20         \$20           Expenditures:         8570 Department of Food and Agriculture (State Operations)         351         500         500	·			
FUND BALANCE         \$13,065         \$9,295         \$8,824           Reserve for economic uncertainties         13,065         9,295         8,824           3101 Analytical Laboratory Account, Department of Food and Agriculture Fund*           BEGINNING BALANCE         \$1,253         \$1,103         \$823           Prior year adjustments         -3         -         -           Adjusted Beginning Balance         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         4         3 <td< td=""><td>Less funding provided by the Federal Trust Fund (State Operations)</td><td>-14,813</td><td><u>-15,375</u></td><td>-17,592</td></td<>	Less funding provided by the Federal Trust Fund (State Operations)	-14,813	<u>-15,375</u>	-17,592
Reserve for economic uncertainties       13,065       9,295       8,824         3101 Analytical Laboratory Account, Department of Food and Agriculture Fund **         BEGINNING BALANCE       \$1,253       \$1,103       \$823         Prior year adjustments       -3       -       -         Adjusted Beginning Balance       \$1,250       \$1,103       \$823         REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:         150300 Income From Surplus Money Investments       4       3       3         161400 Miscellaneous Revenue       200       220       220         Total Revenues, Transfers, and Other Adjustments       \$204       \$223       \$223         Total Resources       \$1,454       \$1,326       \$1,046         EXPENDITURES AND EXPENDITURE ADJUSTMENTS       Expenditures:         8570 Department of Food and Agriculture (State Operations)       351       500       500	Total Expenditures and Expenditure Adjustments	\$4,867	\$6,526	\$3,227
3101 Analytical Laboratory Account, Department of Food and Agriculture Fund *         BEGINNING BALANCE       \$1,253       \$1,103       \$823         Prior year adjustments       -3       -       -         Adjusted Beginning Balance       \$1,250       \$1,103       \$823         REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS       ****       *****       *****         Revenues:       150300 Income From Surplus Money Investments       4       3       3       3         161400 Miscellaneous Revenue       200       220       220       220       20       20       220	FUND BALANCE	\$13,065	\$9,295	\$8,824
BEGINNING BALANCE         \$1,253         \$1,103         \$823           Prior year adjustments         -3         -         -           Adjusted Beginning Balance         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:           150300 Income From Surplus Money Investments         4         3         3           161400 Miscellaneous Revenue         200         220         220           Total Revenues, Transfers, and Other Adjustments         \$204         \$223         \$223           Total Resources         \$1,454         \$1,326         \$1,046           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures:         \$500         500           8570 Department of Food and Agriculture (State Operations)         351         500         500	Reserve for economic uncertainties	13,065	9,295	8,824
BEGINNING BALANCE         \$1,253         \$1,103         \$823           Prior year adjustments         -3         -         -           Adjusted Beginning Balance         \$1,250         \$1,103         \$823           REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:           150300 Income From Surplus Money Investments         4         3         3           161400 Miscellaneous Revenue         200         220         220           Total Revenues, Transfers, and Other Adjustments         \$204         \$223         \$223           Total Resources         \$1,454         \$1,326         \$1,046           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures:         \$500         500           8570 Department of Food and Agriculture (State Operations)         351         500         500	3101 Analytical Laboratory Account. Department of Food and Agriculture Fund s			
Adjusted Beginning Balance       \$1,250       \$1,103       \$823         REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS       Revenues:         150300 Income From Surplus Money Investments       4       3       3         161400 Miscellaneous Revenue       200       220       220         Total Revenues, Transfers, and Other Adjustments       \$204       \$223       \$223         Total Resources       \$1,454       \$1,326       \$1,046         EXPENDITURES AND EXPENDITURE ADJUSTMENTS       Expenditures:         8570 Department of Food and Agriculture (State Operations)       351       500       500		\$1,253	\$1,103	\$823
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS         Revenues:       150300 Income From Surplus Money Investments       4       3       3         161400 Miscellaneous Revenue       200       220       220         Total Revenues, Transfers, and Other Adjustments       \$204       \$223       \$223         Total Resources       \$1,454       \$1,326       \$1,046         EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures:       8570 Department of Food and Agriculture (State Operations)       351       500       500	Prior year adjustments	-3	_	-
Revenues:         150300 Income From Surplus Money Investments       4       3       3         161400 Miscellaneous Revenue       200       220       220         Total Revenues, Transfers, and Other Adjustments       \$204       \$223       \$223         Total Resources       \$1,454       \$1,326       \$1,046         EXPENDITURES AND EXPENDITURE ADJUSTMENTS       Expenditures:       8570 Department of Food and Agriculture (State Operations)       351       500       500	Adjusted Beginning Balance	\$1,250	\$1,103	\$823
150300 Income From Surplus Money Investments       4       3       3         161400 Miscellaneous Revenue       200       220       220         Total Revenues, Transfers, and Other Adjustments       \$204       \$223       \$223         Total Resources       \$1,454       \$1,326       \$1,046         EXPENDITURES AND EXPENDITURE ADJUSTMENTS       Expenditures:       8570 Department of Food and Agriculture (State Operations)       351       500       500	REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
161400 Miscellaneous Revenue         200         220         220           Total Revenues, Transfers, and Other Adjustments         \$204         \$223         \$223           Total Resources         \$1,454         \$1,326         \$1,046           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures:         8570 Department of Food and Agriculture (State Operations)         351         500         500	Revenues:			
Total Revenues, Transfers, and Other Adjustments \$204 \$223 \$223  Total Resources \$1,454 \$1,326 \$1,046  EXPENDITURES AND EXPENDITURE ADJUSTMENTS  Expenditures: \$570 Department of Food and Agriculture (State Operations) \$351 500 500	150300 Income From Surplus Money Investments	4	3	3
Total Resources \$1,454 \$1,326 \$1,046 EXPENDITURES AND EXPENDITURE ADJUSTMENTS Expenditures: 8570 Department of Food and Agriculture (State Operations) 351 500 500	161400 Miscellaneous Revenue	200	220	220
EXPENDITURES AND EXPENDITURE ADJUSTMENTS  Expenditures:  8570 Department of Food and Agriculture (State Operations)  351  500  500	Total Revenues, Transfers, and Other Adjustments	\$204	\$223	\$223
Expenditures: 8570 Department of Food and Agriculture (State Operations) 351 500 500	Total Resources	\$1,454	\$1,326	\$1,046
8570 Department of Food and Agriculture (State Operations) 351 500 500	EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
	Expenditures:			
9990 Einangial Information System for California (State Operations)	8570 Department of Food and Agriculture (State Operations)	351	500	500
ooou rinandan iniornation system for Camornia (State Operations)	8880 Financial Information System for California (State Operations)	<u>-</u>	3	<u>-</u>
Total Expenditures and Expenditure Adjustments \$351 \$500 \$500	Total Expenditures and Expenditure Adjustments	\$351	\$503	\$500
FUND BALANCE \$1,103 \$823 \$546	FUND BALANCE	\$1,103	\$823	\$546
Reserve for economic uncertainties 1,103 823 546	Reserve for economic uncertainties	1,103	823	546

<sup>\*</sup> Dollars in thousands, except in Salary Range.