

## 3960 Department of Toxic Substances Control

## FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
<b>0014 Hazardous Waste Control Account<sup>s</sup></b>			
BEGINNING BALANCE	\$25,177	\$25,815	\$29,866
Prior Year Adjustments	<u>1,942</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$27,119	\$25,815	\$29,866
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	45,010	44,275	45,993
4150500 Interest Income - Interfund Loans	-	138	-
4163000 Investment Income - Surplus Money Investments	8	8	8
4171000 Cost Recoveries - Delinquent Receivables	7	-	-
4171100 Cost Recoveries - Other	11,260	8,983	9,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	9	10	10
4172500 Miscellaneous Revenue	316	1,600	100
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to the Hazardous Waste Control Account (0014) per Budget Act Item 3960-011-0014, Budget Act of 2010, as added by Chapter 13, Statutes of 2011, and as amended by Item 3960-401, Budget Act of 2013	-	13,000	-
Revenue transfer from the Site Operation and Maintenance Account, Hazardous Substances Account (0458) to Hazardous Waste Control Account (0014) per Item 3960-012-0458, Annual Budget Act.	-	10	2
Total Revenues, Transfers, and Other Adjustments	<u>\$56,610</u>	<u>\$68,024</u>	<u>\$55,113</u>
Total Resources	\$83,729	\$93,839	\$84,979
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0555 Secretary for Environmental Protection (State Operations)	345	359	361
3960 Department of Toxic Substances Control (State Operations)	57,526	63,511	61,216
8880 Financial Information System for California (State Operations)	<u>43</u>	<u>103</u>	<u>79</u>
Total Expenditures and Expenditure Adjustments	<u>\$57,914</u>	<u>\$63,973</u>	<u>\$61,656</u>
FUND BALANCE	\$25,815	\$29,866	\$23,323
Reserve for economic uncertainties	25,815	29,866	23,323
<b>0018 Site Remediation Account<sup>s</sup></b>			
BEGINNING BALANCE	\$14,279	\$621	\$210
Prior Year Adjustments	<u>164</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$14,443	\$621	\$210
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	6	6	7
Transfers and Other Adjustments			
Revenue transfer from Toxic Substances Control Account (0557) to Site Remediation Account (0018) per Item 3960-012-0557, Annual Budget Act.	10,200	10,630	10,754
Total Revenues, Transfers, and Other Adjustments	<u>\$10,206</u>	<u>\$10,636</u>	<u>\$10,761</u>
Total Resources	\$24,649	\$11,257	\$10,971
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3960 Department of Toxic Substances Control (State Operations)	24,019	11,047	10,503
8880 Financial Information System for California (State Operations)	<u>9</u>	<u>-</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$24,028</u>	<u>\$11,047</u>	<u>\$10,503</u>
FUND BALANCE	\$621	\$210	\$468

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**3960 Department of Toxic Substances Control**

	2014-15*	2015-16*	2016-17*
Reserve for economic uncertainties	621	210	468
<b>0058 Rail Accident Prevention Response Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$9	\$7	\$7
Prior Year Adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$7</u>	<u>\$7</u>	<u>\$7</u>
Total Resources	<u>\$7</u>	<u>\$7</u>	<u>\$7</u>
FUND BALANCE	\$7	\$7	\$7
Reserve for economic uncertainties	7	7	7
<b>0059 Hazardous Spill Prevention Account, Rail Accident Prevention and Response Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$2	-	-
Prior Year Adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<b>0065 Illegal Drug Lab Cleanup Account<sup>s</sup></b>			
BEGINNING BALANCE	\$2,565	\$2,181	\$2,384
Prior Year Adjustments	<u>432</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$2,997</u>	<u>\$2,181</u>	<u>\$2,384</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4150500 Interest Income - Interfund Loans	-	11	-
4163000 Investment Income - Surplus Money Investments	1	1	1
4171100 Cost Recoveries - Other	2	2	2
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Illegal Drug Lab Cleanup Account (0065) per Budget Act Item 3960-011-0065, Budget Act of 2010, as added by Chapter 13, Statutes of 2011, as amended by Budget Act Item 3960-402, Budget Act of 2013	<u>-</u>	<u>1,000</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$3</u>	<u>\$1,014</u>	<u>\$3</u>
Total Resources	\$3,000	\$3,195	\$2,387
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3960 Department of Toxic Substances Control (State Operations)	818	810	828
8880 Financial Information System for California (State Operations)	<u>1</u>	<u>1</u>	<u>1</u>
Total Expenditures and Expenditure Adjustments	<u>\$819</u>	<u>\$811</u>	<u>\$829</u>
FUND BALANCE	\$2,181	\$2,384	\$1,558
Reserve for economic uncertainties	2,181	2,384	1,558
<b>0294 Removal and Remedial Action Account<sup>s</sup></b>			
BEGINNING BALANCE	\$4,238	\$5,156	\$5,005
Prior Year Adjustments	<u>35</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$4,273</u>	<u>\$5,156</u>	<u>\$5,005</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	186	200	400
4171100 Cost Recoveries - Other	4,842	4,000	3,800
Transfers and Other Adjustments			
Revenue transfer from Removal and Remedial Action Account (0294) to Toxic Substances Control Account (0557) per Item 3960-011-0294, Annual Budget Act.	<u>-885</u>	<u>-1,000</u>	<u>-800</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$4,143</u>	<u>\$3,200</u>	<u>\$3,400</u>

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**3960 Department of Toxic Substances Control**

	2014-15*	2015-16*	2016-17*
Total Resources	\$8,416	\$8,356	\$8,405
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3960 Department of Toxic Substances Control (State Operations)	3,257	3,346	3,314
8880 Financial Information System for California (State Operations)	3	5	4
Total Expenditures and Expenditure Adjustments	\$3,260	\$3,351	\$3,318
FUND BALANCE	\$5,156	\$5,005	\$5,087
Reserve for economic uncertainties	5,156	5,005	5,087
<b>0456 Expedited Site Remediation Trust Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$2,772	2,768	-
Prior Year Adjustments	-3	-	-
Adjusted Beginning Balance	\$2,769	\$2,768	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	1	5	-
Transfers and Other Adjustments			
Revenue transfer from the Toxic Substances Control Account (0557) to the Expedited Site Remediation Trust Fund (0456) per Item 3960-001-0557, Budget Act of 2015.	-	652	-
Total Revenues, Transfers, and Other Adjustments	\$1	\$657	-
Total Resources	\$2,770	\$3,425	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3960 Department of Toxic Substances Control (State Operations)	-	3,425	-
8880 Financial Information System for California (State Operations)	2	-	-
Total Expenditures and Expenditure Adjustments	\$2	\$3,425	-
FUND BALANCE	\$2,768	-	-
Reserve for economic uncertainties	2,768	-	-
<b>0458 Site Operation and Maintenance Account, Hazardous Substances Account<sup>s</sup></b>			
BEGINNING BALANCE	\$236	\$214	\$7
Prior Year Adjustments	-9	-	-
Adjusted Beginning Balance	\$227	\$214	\$7
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	1	1	1
4171100 Cost Recoveries - Other	414	-	-
4172500 Miscellaneous Revenue	-	360	550
Transfers and Other Adjustments			
Revenue transfer from Site Operation and Maintenance Account, Hazardous Substance Account (0458) to Toxic Substances Control Account (0557) per Item 3960-011-0458, Annual Budget Act.	-259	-150	-150
Revenue transfer from the Site Operation and Maintenance Account, Hazardous Substances Account (0458) to Hazardous Waste Control Account (0014) per Item 3960-012-0458, Annual Budget Act.	-	-10	-2
Total Revenues, Transfers, and Other Adjustments	\$156	\$201	\$399
Total Resources	\$383	\$415	\$406
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3960 Department of Toxic Substances Control (State Operations)	169	407	404
8880 Financial Information System for California (State Operations)	-	1	-

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	2014-15*	2015-16*	2016-17*
Total Expenditures and Expenditure Adjustments	\$169	\$408	\$404
FUND BALANCE	\$214	\$7	\$2
Reserve for economic uncertainties	214	7	2
<b>0557 Toxic Substances Control Account<sup>s</sup></b>			
BEGINNING BALANCE	\$35,445	\$42,818	\$23,346
Prior Year Adjustments	4,626	-	-
Adjusted Beginning Balance	\$40,071	\$42,818	\$23,346
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4122400 Environmental and Hazardous Waste Fees	49,111	51,787	54,484
4163000 Investment Income - Surplus Money Investments	16	15	15
4171000 Cost Recoveries - Delinquent Receivables	85	-	-
4171100 Cost Recoveries - Other	7,781	8,300	8,300
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	47	40	45
4172500 Miscellaneous Revenue	38	50	50
4173000 Penalty Assessments - Other	2,634	2,453	2,239
Transfers and Other Adjustments			
Revenue transfer from Toxic Substances Control Account (0557) to Site Remediation Account (0018) per Item 3960-012-0557, Annual Budget Act.	-10,200	-10,630	-10,754
Revenue transfer from the Toxic Substances Control Account (0557) to the Expedited Site Remediation Trust Fund (0456) per Item 3960-001-0557, Budget Act of 2015.	-	-652	-
Revenue transfer from Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003) to Toxic Substances Control Account per Item 3960-011-1003, Budget Act of 2014.	59	40	40
Revenue transfer from Removal and Remedial Action Account (0294) to Toxic Substances Control Account (0557) per Item 3960-011-0294, Annual Budget Act.	885	1,000	800
Revenue transfer from Site Operation and Maintenance Account, Hazardous Substance Account (0458) to Toxic Substances Control Account (0557) per Item 3960-011-0458, Annual Budget Act.	259	150	150
Total Revenues, Transfers, and Other Adjustments	\$50,715	\$52,553	\$55,369
Total Resources	\$90,786	\$95,371	\$78,715
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3540 Department of Forestry and Fire Protection (State Operations)	1,500	5,000	-
3960 Department of Toxic Substances Control (State Operations)	45,930	65,652	57,019
3980 Office of Environmental Health Hazard Assessment (State Operations)	108	260	258
4265 Department of Public Health (State Operations)	394	1,006	1,332
8880 Financial Information System for California (State Operations)	36	107	95
Total Expenditures and Expenditure Adjustments	\$47,968	\$72,025	\$58,704
FUND BALANCE	\$42,818	\$23,346	\$20,011
Reserve for economic uncertainties	42,818	23,346	20,011
<b>1003 Cleanup Loans and Environmental Assistance to Neighborhoods Account<sup>s</sup></b>			
BEGINNING BALANCE	\$3,499	\$3,685	\$2,645
Prior Year Adjustments	-3	-	-
Adjusted Beginning Balance	\$3,496	\$3,685	\$2,645
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4150500 Interest Income - Interfund Loans	7	-	-
Transfers and Other Adjustments			

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	2014-15*	2015-16*	2016-17*
Loan Repayment from General Fund (0001) to Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003) per Budget Act Item 3960-012-1003, Budget Act of 2010, as added by Chapter 13, Statutes of 2011, as amended by Budget Act	500	-	-
Revenue transfer from Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003) to Toxic Substances Control Account per Item 3960-011-1003, Budget Act of 2014.	-59	-40	-40
Total Revenues, Transfers, and Other Adjustments	<u>\$448</u>	<u>-\$40</u>	<u>-\$40</u>
Total Resources	\$3,944	\$3,645	\$2,605
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
3960 Department of Toxic Substances Control (Local Assistance)	<u>259</u>	<u>1,000</u>	<u>1,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$259</u>	<u>\$1,000</u>	<u>\$1,000</u>
FUND BALANCE	\$3,685	\$2,645	\$1,605
Reserve for economic uncertainties	3,685	2,645	1,605
<b>3035 Environmental Quality Assessment Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$181	\$178	\$178
Prior Year Adjustments	<u>-3</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$178</u>	<u>\$178</u>	<u>\$178</u>
Total Resources	<u>\$178</u>	<u>\$178</u>	<u>\$178</u>
FUND BALANCE	\$178	\$178	\$178
Reserve for economic uncertainties	178	178	178
<b>3084 State Certified Unified Program Agency Account <sup>s</sup></b>			
BEGINNING BALANCE	\$1,668	\$1,008	\$15
Prior Year Adjustments	<u>21</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$1,689</u>	<u>\$1,008</u>	<u>\$15</u>
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4129200 Other Regulatory Fees	587	1,594	2,604
4163000 Investment Income - Surplus Money Investments	4	5	5
4171100 Cost Recoveries - Other	-	5	5
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1	-	-
4172500 Miscellaneous Revenue	69	60	60
4173000 Penalty Assessments - Other	<u>22</u>	<u>70</u>	<u>100</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$683</u>	<u>\$1,734</u>	<u>\$2,774</u>
Total Resources	\$2,372	\$2,742	\$2,789
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
3960 Department of Toxic Substances Control (State Operations)	1,362	2,723	2,721
8880 Financial Information System for California (State Operations)	<u>2</u>	<u>4</u>	<u>3</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,364</u>	<u>\$2,727</u>	<u>\$2,724</u>
FUND BALANCE	\$1,008	\$15	\$65
Reserve for economic uncertainties	1,008	15	65

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