

***Charter  
School  
Revolving  
Loan Fund  
Program***

**2013-  
2014**

**Annual  
Detailed Fund  
Condition**



# **Charter School Revolving Loan Fund Program**

## **2013-2014 Annual Detailed Fund Condition**

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## **Charter School Revolving Loan Fund Program**

### **2013-2014 Annual Detailed Fund Condition**

#### **Introduction**

Pursuant to Section 41366.6(b) of the Education Code, the California School Finance Authority presents fund details of the Charter School Revolving Loan Fund Program for fiscal year 2013-14.

*“By October 1 of each year, the California School Finance Authority shall provide detailed fund condition information for the Charter School Revolving Loan Fund and the Charter School Security Fund to the Department of Finance and the Legislative Analyst’s Office. At a minimum, this information shall contain an accounting of actual beginning balances, revenues, itemized expenditures, and ending balances for the prior year, as well as projected beginning balances, revenues, itemized expenditures, and ending balances for the current year and budget year.”*

California School Finance Authority  
 Analysis of Change in Fund Balance  
 California Education Code Section 41366.6(b)  
**Charter School Revolving Loan Fund – Fund #0606**

As of June 30, 2014

	Fiscal Year		
	2013-14 Actual	2014-15 Estimated	2015-16 Projected
<b>Beginning Fund Balance</b>	\$ 692,048	\$ 6,427,710	\$ 7,959,464
<b><u>Additions</u></b>			
Principal Repayment	\$ 10,985,663	\$ 9,831,753	\$ 6,335,831
Transfers from CSSF (Fund #8000)	\$ -	\$ 2,200,000	\$ 2,200,000
<b><i>Total Additions</i></b>	<b>\$ 10,985,663</b>	<b>\$ 12,031,753</b>	<b>\$ 8,535,831</b>
<b><u>Deductions</u></b>			
Loan Principal Disbursed	\$ 5,250,000	\$ 10,500,000	\$ 12,500,000
<b><i>Total Deductions</i></b>	<b>\$ 5,250,000</b>	<b>\$ 10,500,000</b>	<b>\$ 12,500,000</b>
<b>Net Additions/(Deductions)</b>	\$ 5,735,663	\$ 1,531,753	\$ (3,964,169)
<b>Ending Fund Balance</b>	<b>\$ 6,427,710</b>	<b>\$ 7,959,464</b>	<b>\$ 3,995,295</b>

# Charter School Revolving Loan Fund Program

## Awarded Loans Documented in 2013-14

Fund #0606

<u>County</u>	<u>Charter School</u>	<u>Pooled Money Investment Account Interest Rate</u>	<u>Loan Term</u>	<u>Loan Amount</u>
Alameda	Downtown Charter Academy	0.22%	4	\$250,000
Alameda	East Bay Innovation Academy	0.24%	5	\$250,000
Butte	Stream Charter School	0.22%	5	\$250,000
Contra Costa	Richmond Charter Elementary	0.22%	4	\$250,000
Los Angeles	Pathways Community School	0.22%	4	\$250,000
Los Angeles	PUC Community Charter Elementary School	0.22%	5	\$250,000
Los Angeles	PUC Inspire Charter Academy	0.22%	5	\$250,000
Los Angeles	SCALE Leadership Academy	0.22%	5	\$250,000
Los Angeles	WISH Charter Secondary	0.22%	5	\$250,000
Nevada County	Sierra Academy of Expeditionary Learning	0.24%	5	\$250,000
Riverside	Method Schools	0.22%	5	\$250,000
San Diego	County Collaborative Charter School	0.22%	5	\$250,000
San Diego	Elevate Elementary	0.22%	5	\$250,000
San Diego	Empower Charter School	0.22%	5	\$250,000
San Joaquin	Renew Virtual Academy-K12#1	0.22%	5	\$250,000
Santa Clara	ACE - Alum Rock	0.22%	5	\$250,000
Santa Clara	ACE - Franklin McKinley	0.22%	5	\$250,000
Santa Clara	Alpha Middle School 2	0.22%	3	\$250,000
Santa Clara	Rocketship 10	0.22%	4	\$250,000
Solano	Kairos Public School Vacaville Academy	0.22%	5	\$250,000
Tuolumne	Foothill Leadership Academy	0.22%	5	\$250,000
<b>Total Loans Documented</b>				<b>\$5,250,000</b>

CALIFORNIA SCHOOL FINANCE AUTHORITY  
 PRE-CLOSING TRIAL BALANCE  
 AS OF 06/30/14

(REPORT 7)

\*\*\*\*\* PAGE 3  
 FUND : 0606 CHARTER SCHOOL REVOLVING LOAN FUND  
 \*\*\*\*\*

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1140	CASH IN STATE TREASURY	5,664,123.34	0.00	1140
1319	ACCOUNTS RECEIVABLE OTHER	988,266.00	0.00	1319
1380	CONTINGENT RECEIVABLES	4,490,617.06	0.00	1380
1500	DUE FROM OTHER GOVERNMENTS	1,263,587.00	0.00	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	5,478,883.06	1600
2140	LOANS TO OTHER GOVERNMENTS	29,231,289.66	0.00	2140
3020	CLAIMS FILED	0.00	500,000.00	3020
5380	RESERVE FOR NONCURRENT LOANS RECEIVABLE	0.00	29,231,289.66	5380
5530	FUND BALANCE -- UNAPPROPRIATED	0.00	692,047.56	5530
9830	OTHER SOURCES	0.00	10,985,662.78	9830
9844	LOAN PRINCIPAL DISBURSEMENTS	5,250,000.00	0.00	9844
OTOTAL FUND	0606	46,887,883.06	46,887,883.06	

OREPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.  
 OI 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).  
 OSUBSCRIBED AND EXECUTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014 AT SACRAMENTO, \_\_\_\_\_, CALIFORNIA.

0 \_\_\_\_\_  
 SIGNATURE OF OFFICER  
 OFIM PETELLE  
 TYPE OR PRINT NAME OF OFFICER  
 OFISCAL OFFICER  
 TITLE OF OFFICER



0(ORG ) \*\*\*\*\* 1(FUND ) FUND(ALL )\*\*\*\*\*  
 CALIFORNIA SCHOOL FINANCE AUTHORITY  
 SUBSIDIARIES ON FILE  
 AS OF 06/30/14

FUND : 0606 CHARTER SCHOOL REVOLVING LOAN FUND

GLAN ACCOUNT TITLE

	SUBSIDIARY	SUBSIDIARY TITLE	DEBITS	CREDITS
1500		DUE FROM OTHER GOVERNMENTS		
	15400000	DUE FROM CHARTER SCHOOLS	1,263,587.00	0.00
0		TOTAL ACCOUNT 1500	1,263,587.00	0.00
01600**		PROVISION FOR DEFERRED RECEIVABLES		
	013190000	PROVISION FOR DEFERRED RECEIVABLES	0.00	988,266.00
	013800000	PROVISION FOR DEFERRED RECEIVABLES	0.00	4,490,617.06
0	** 0	(ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GLA TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS		
0		TOTAL ACCOUNT 1600	0.00	5,478,883.06
02140		LOANS TO OTHER GOVERNMENTS		
	21430000	LOAN TO CHARTER SCHOOLS	29,231,289.66	0.00
0		TOTAL ACCOUNT 2140	29,231,289.66	0.00
0		TOTAL FUND 0606	30,494,876.66	5,478,883.06

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 OI CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE  
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 SIGNATURE OF OFFICER  
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 TITLE OF OFFICER



0(ORG )\*\*\*\*\* 1(FUND ) FUND(ALL )\*\*\*\*\*  
 CALIFORNIA SCHOOL FINANCE AUTHORITY  
 ANALYSIS OF CHANGE IN FUND BALANCE  
 FOR THE FISCAL YEAR ENDED 06/30/14

REPORT 9

PAGE 6

FUND : 0606 CHARTER SCHOOL REVOLVING LOAN FUND

-FUND BALANCE,	JULY 1, 2013		692,047.56
ADDITIONS:			
9830	OTHER SOURCES		10,985,662.78
0		TOTAL ADDITIONS	10,985,662.78
DEDUCTIONS:			
9844	LOAN PRINCIPAL DISBURSEMENTS		5,250,000.00
0		TOTAL DEDUCTIONS	5,250,000.00
FUND BALANCE,	JUNE 30, 2014		6,427,710.34

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\_\_\_\_\_  
 SIGNATURE OF OFFICER  
 OKIM PETELLE  
 FISCAL OFFICER

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

CALIFORNIA SCHOOL FINANCE AUTHORITY  
 STATEMENT OF FINANCIAL CONDITION  
 AS OF 06/30/14

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..... PAGE 7  
 FUND : 0606 CHARTER SCHOOL REVOLVING LOAN FUND  
 .....

-		ASSETS	
0CASH:			
1140	CASH IN STATE TREASURY		5,664,123.34
0ACCOUNTS RECEIVABLE:			
1319	ACCOUNTS RECEIVABLE OTHER		988,266.00
1380	CONTINGENT RECEIVABLES		4,490,617.06
1500	DUE FROM OTHER GOVERNMENTS		1,263,587.00
1600	PROVISION FOR DEFERRED RECEIVABLES		5,478,883.06CR
0LOANS AND ADVANCES RECEIVABLES:			
2140	LOANS TO OTHER GOVERNMENTS		29,231,289.66
0			
		TOTAL ASSETS	36,159,000.00
-		LIABILITIES AND FUND EQUITY	
0LIABILITIES:			
3020	CLAIMS FILED		500,000.00
0			
		TOTAL LIABILITIES	500,000.00
0FUND EQUITY:			
5380	RESERVE FOR NONCURRENT LOANS RECEIVABLE		29,231,289.66
5530	FUND BALANCE -- UNAPPROPRIATED		6,427,710.34
0			
		TOTAL FUND EQUITY	35,659,000.00
0			
		TOTAL LIABILITIES AND FUND EQUITY	36,159,000.00

CALIFORNIA SCHOOL FINANCE AUTHORITY  
 TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS  
 AS OF 06/30/14

\*\*\*\*\* PAGE 3  
 FUND : 0606 CHARTER SCHOOL REVOLVING LOAN FUND  
 \*\*\*\*\*

GLAN	ACCOUNT TITLE	D C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	GLAN
1110	GENERAL CASH	D	0.00	892,599.00	892,599.00	0.00	1110
1115	GENERAL CASH REMITTANCE IN TRANS	D	0.00	892,599.00	892,599.00	0.00	1115
1140	CASH IN STATE TREASURY	D	335,127.56	10,078,995.78	4,750,000.00	5,664,123.34	1140
1319	ACCOUNTS RECEIVABLE OTHER	D	317,599.00	676,667.00	6,000.00	988,266.00	1319
1380	CONTINGENT RECEIVABLES	D	5,184,499.84	5,184,499.84	5,878,382.62	4,490,617.06	1380
1500	DUE FROM OTHER GOVERNMENTS	D	356,920.00	1,409,383.00	502,716.00	1,263,587.00	1500
1600	PROVISION FOR DEFERRED RECEIVABL	C	5,502,098.84-	11,363,265.68	11,340,049.90	5,478,883.06-	1600
2140	LOANS TO OTHER GOVERNMENTS	D	35,026,952.44	5,250,000.00	11,045,662.78	29,231,289.66	2140
3020	CLAIMS FILED	C	0.00	4,750,000.00	5,250,000.00	500,000.00-	3020
3021	CLAIMS IN PROCESS	C	0.00	5,250,000.00	5,250,000.00	0.00	3021
5380	RESERVE FOR NONCURRENT LOANS REC	C	35,026,952.44-	11,045,662.78	5,250,000.00	29,231,289.66-	5380
5530	FUND BALANCE -- UNAPPROPRIATED	C	692,047.56-	0.00	0.00	692,047.56-	5530
6110	APPROPRIATIONS	C	0.00	18,282,152.78	28,696,276.12	10,414,123.34-	6110
6120	APPROPRIATIONS--OFFSET	D	0.00	28,696,276.12	18,282,152.78	10,414,123.34	6120
9830	OTHER SOURCES	C	0.00	60,000.00	11,045,662.78	10,985,662.78-	9830
9844	LOAN PRINCIPAL DISBURSEMENTS	D	0.00	5,250,000.00	0.00	5,250,000.00	9844
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
0	TOTAL FUND 0606		0.00	109,082,100.98	109,082,100.98	0.00	

California School Finance Authority  
 Analysis of Change in Fund Balance  
**Charter School Security Fund – Fund #8000**  
 California Education Code Section 41366.6(b)

As of June 30, 2014

	Fiscal Year		
	2013-14 Actual	2014-15 Estimated	2015-16 Projected
<b>Beginning Fund Balance</b>	<b>\$ 4,320,734</b>	<b>\$ 4,406,482</b>	<b>\$ 2,269,887</b>
<b><u>Additions</u></b>			
Interest Income	\$ 85,748	\$ 63,405	\$ 23,565
<b><i>Total Additions</i></b>	<b>\$ 85,748</b>	<b>\$ 63,405</b>	<b>\$ 23,565</b>
<b><u>Deductions</u></b>			
Transfer to CSRLF (Fund #606)	\$ -	\$ 2,200,000	\$ 2,200,000
<b><i>Total Deductions</i></b>	<b>\$ -</b>	<b>\$ 2,200,000</b>	<b>\$ 2,200,000</b>
<b>Net Additions/(Deductions)</b>	<b>\$ 85,748</b>	<b>\$ (2,136,596)</b>	<b>\$ (2,176,435)</b>
<b>Ending Fund Balance</b>	<b>\$ 4,406,482</b>	<b>\$ 2,269,887</b>	<b>\$ 93,452</b>

CALIFORNIA SCHOOL FINANCE AUTHORITY  
 PRE-CLOSING TRIAL BALANCE  
 AS OF 06/30/14

(REPORT 7)

\*\*\*\*\* PAGE 7  
 FUND : 8000 CHARTER SCHOOL SECURITY FUND  
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GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1140	CASH IN STATE TREASURY	4,391,511.74	0.00	1140
1319	ACCOUNTS RECEIVABLE OTHER	8,339.00	0.00	1319
1380	CONTINGENT RECEIVABLES	127,774.23	0.00	1380
1500	DUE FROM OTHER GOVERNMENTS	14,970.74	0.00	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	136,113.23	1600
5530	FUND BALANCE -- UNAPPROPRIATED	0.00	4,320,734.03	5530
8000	REVENUE/OPERATING REVENUE	0.00	85,748.45	8000
OTOTAL FUND	8000	4,542,595.71	4,542,595.71	

OREPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.  
 OI CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE  
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 OSUBSCRIBED AND EXECUTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014 AT SACRAMENTO, \_\_\_\_\_, CALIFORNIA.

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 SIGNATURE OF OFFICER  
 OKIM PETELLE  
 TYPE OR PRINT NAME OF OFFICER  
 OFISCAL OFFICER  
 TITLE OF OFFICER

1CSTAR02 0985 (DEST: A1 OTL1) PY, ,0,0,0,1,  
 PRIOR FISCAL YEAR: 2013

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

\*\*\*\*\* RUN:08/07/14 TIME:06.00

CALIFORNIA SCHOOL FINANCE AUTHORITY  
 POST-CLOSING TRIAL BALANCE  
 AS OF 06/30/14

(REPORT 8)

\*\*\*\*\* PAGE 7  
 FUND : 8000 CHARTER SCHOOL SECURITY FUND  
 \*\*\*\*\*

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	SUBSIDIARY FILE	
				GLAN	GLAN
1140	CASH IN STATE TREASURY	4,391,511.74	0.00	1140	
1319	ACCOUNTS RECEIVABLE OTHER	8,339.00	0.00	1319	
1380	CONTINGENT RECEIVABLES	127,774.23	0.00	1380	
1540	DUE FROM SCHOOL DISTRICTS	14,970.74	0.00	1540	1500
1600	PROVISIONS FOR DEFERRED RECEIVABLES	0.00	136,113.23	1600	1600
5530	FUND BALANCE -- UNAPPROPRIATED	0.00	4,406,482.48	5530	
OTOTAL FUND	8000	4,542,595.71	4,542,595.71		

OREPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.  
 OI CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE  
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 SIGNATURE OF OFFICER  
 OKIM PETELLE  
 TYPE OR PRINT NAME OF OFFICER  
 OFISCAL OFFICER  
 TITLE OF OFFICER

CALIFORNIA SCHOOL FINANCE AUTHORITY  
 SUBSIDIARIES ON FILE  
 AS OF 06/30/14

FUND : 8000 CHARTER SCHOOL SECURITY FUND			
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GLAN	ACCOUNT TITLE		
-----			
SUBSIDIARY	SUBSIDIARY TITLE	DEBITS	CREDITS
-----		-----	-----
1500	DUE FROM OTHER GOVERNMENTS		
	15400000 DUE FROM CHARTER SCHOOLS	14,970.74	0.00
0	TOTAL ACCOUNT 1500	14,970.74	0.00
01600**	PROVISION FOR DEFERRED RECEIVABLES		
	013190000 PROVISION FOR DEFERRED RECEIVABLES	0.00	8,339.00
	013800000 PROVISION FOR DEFERRED RECEIVABLES	0.00	127,774.23
0	** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GLA TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS		
0	TOTAL ACCOUNT 1600	0.00	136,113.23
0	TOTAL FUND 8000	14,970.74	136,113.23

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  
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 0SUBSCRIBED AND EXECUTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014 AT SACRAMENTO, \_\_\_\_\_, CALIFORNIA.

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 SIGNATURE OF OFFICER  
 KRIM PETELLE  
 TYPE OR PRINT NAME OF OFFICER  
 OFISCAL OFFICER  
 TITLE OF OFFICER

1CSTARG04 0985 (DEST: A1 OTLI) PY, ,0,0,0,1,  
PRIOR FISCAL YEAR: 2013

\*\*\*\*\* RUN:08/07/14 TIME:06.00

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

CALIFORNIA SCHOOL FINANCE AUTHORITY  
ANALYSIS OF CHANGE IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED 06/30/14

REPORT 9

\*\*\*\*\* PAGE 16 \*\*\*\*\*  
FUND : 8000 CHARTER SCHOOL SECURITY FUND  
\*\*\*\*\*  
-FUND BALANCE, JULY 1, 2013 4,320,734.03  
ADDITIONS:  
8000 REVENUE/OPERATING REVENUE 85,748.45  
0 TOTAL ADDITIONS 85,748.45  
DEDUCTIONS:  
0 TOTAL DEDUCTIONS 0.00  
OFUND BALANCE, JUNE 30, 2014 4,406,482.48

-I 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).  
SIGNED AND EXECUTED THIS \_\_\_ DAY OF \_\_\_\_\_, 2014 AT SACRAMENTO, \_\_\_\_\_, CALIFORNIA.

\_\_\_\_\_  
SIGNATURE OF OFFICER  
OKIM PETELLE  
FISCAL OFFICER

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT  
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.



CALIFORNIA SCHOOL FINANCE AUTHORITY  
 STATEMENT OF FINANCIAL CONDITION  
 AS OF 06/30/14

REPORT 20

\*\*\*\*\* PAGE 17  
 FUND : 8000 CHARTER SCHOOL SECURITY FUND  
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-		ASSETS	
OCASH:			
1140	CASH IN STATE TREASURY		4,391,511.74
OACCOUNTS RECEIVABLE:			
1319	ACCOUNTS RECEIVABLE OTHER		8,339.00
1380	CONTINGENT RECEIVABLES		127,774.23
1500	DUE FROM OTHER GOVERNMENTS		14,970.74
1600	PROVISION FOR DEFERRED RECEIVABLES		136,113.23CR
0		TOTAL ASSETS	4,406,482.48
-		LIABILITIES AND FUND EQUITY	
0		TOTAL LIABILITIES	0.00
OFUND EQUITY:			
5530	FUND BALANCE -- UNAPPROPRIATED		4,406,482.48
0		TOTAL FUND EQUITY	4,406,482.48
0		TOTAL LIABILITIES AND FUND EQUITY	4,406,482.48

-I 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).  
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 -  
 SIGNATURE OF OFFICER \_\_\_\_\_ REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.  
 OKIM PETELLE  
 FISCAL OFFICER

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CALIFORNIA SCHOOL FINANCE AUTHORITY  
 TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS  
 AS OF 06/30/14

\*\*\*\*\* PAGE 7  
 FUND : 8000 CHARTER SCHOOL SECURITY FUND  
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GLAN	ACCOUNT TITLE	D C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	GLAN
1110	GENERAL CASH	D	0.00	7,395.00	7,395.00	0.00	1110
1115	GENERAL CASH REMITTANCE IN TRANS	D	0.00	7,395.00	7,395.00	0.00	1115
1140	CASH IN STATE TREASURY	D	4,309,275.57	82,236.17	0.00	4,391,511.74	1140
1314	ACCOUNTS/REC - OPERATING REVENUE	D	11,458.46	0.00	11,458.46	0.00	1314
1319	ACCOUNTS RECEIVABLE OTHER	D	6,790.00	1,549.00	0.00	8,339.00	1319
1380	CONTINGENT RECEIVABLES	D	129,323.23	129,323.23	130,872.23	127,774.23	1380
1500	DUE FROM OTHER GOVERNMENTS	D	0.00	17,178.74	2,208.00	14,970.74	1500
1600	PROVISION FOR DEFERRED RECEIVABL	C	136,113.23-	266,985.46	266,985.46	136,113.23-	1600
5530	FUND BALANCE -- UNAPPROPRIATED	C	4,320,734.03-	0.00	0.00	4,320,734.03-	5530
8000	REVENUE/OPERATING REVENUE	C	0.00	11,458.46	97,206.91	85,748.45-	8000
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
0	TOTAL FUND 8000		0.00	523,521.06	523,521.06	0.00	