1CSTARG02 0974 (DEST: A1 OTL1) PY, ,0,0,0,1, , , , , , , , ******** RUN:08/16/12 TIME:06.00

PRIOR FISCAL YEAR: 2011 0 (ORG) **************************** 1 (FUND) FUND (ALL) *********

CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY

POST-CLOSING TRIAL BALANCE

AS OF 06/30/12

(REPORT 8)

| FUND | : 0930 POLLUTION CONTRO | L FINANCING AUTHORITY | FUND | | | | |
|--------|-------------------------|-----------------------|--------|---------|--------|---------------|-------|
| ****** | ********* | ****** | ****** | ******* | ****** | ***** | ***** |
| | | | | | SU | BSIDIARY FILE | 1 |
| GLAN | ACCOUNT TITLE | • | DEBITS | CREDITS | GLAN | GLAN | |
| | | | | | | | |

| CLI | TIGGGONI TITHE | DEBILO | CKBDIIB | CEITIN | GLIII | |
|-------|--|--|---------------|--------|-------|---|
| 114 |) CACH TH CHAMB HDTACHDY | 1 204 25 | 0.00 | 1140 | | |
| | | 1,204.25 | | | | |
| 121 | | The state of the s | 0.00 | 1210 | | |
| 131 | | 439.42 | 0.00 | 1311 | | |
| 131 | ACCOUNTS/REC - OPERATING REVENUE | 16,130.49 | 0.00 | 1314 | | |
| 131 | ACCOUNTS RECEIVABLE OTHER | 975.98 | 0.00 | 1319 | | |
| 141 | DUE FROM OTHER FUNDS | 129,129.98 | 0.00 | 1410 | 1400 | , |
| 160 | PROVISIONS FOR DEFERRED RECEIVABLES | 0.00 | 975.98 | 1600 | 1600 | |
| 173 | PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS | 9,595.00 | 0.00 | 1730 | | |
| 217 | INTERFUND LOANS RECEIVABLE | 1,697,484.66 | 0.00 | 2170 | | |
| 234 | . EQUIPMENT | 98,311.46 | 0.00 | 2341 | | |
| 234 | ACCUMULATED DEPRECIATION - EQUIPMENT | 0.00 | 98,311.46 | 2349 | | |
| 241 | COMPUTER SOFTWARE - AMORTIZABLE | 73,125.00 | 0.00 | 2411 | | |
| 243 | INTERNALLY GENERATED INTANGIBLE ASSETS IN PROGRESS | 71,500.00 | 0.00 | 2430 | | |
| 249 | . ACCUMULATED AMORTIZATION-COMPUTER SOFTWARE | 0.00 | 18,281.25 | 2491 | | |
| 301 | ACCOUNTS PAYABLE | 0.00 | 108,049.81 | 3010 | | |
| 302 | CLAIMS FILED | 0.00 | 789,190.23 | 3020 | | |
| 311 | DUE TO OTHER FUNDS | 0.00 | 24,985.12 | 3114 | 3110 | |
| 3500 | LIABILITIES FOR DEPOSITS | . 0.00 | 520,106.60 | 3500 | | |
| 5330 | RESERVE FOR PREPAID ITEMS | 0.00 | 9,595.00 | 5330 | | |
| 5370 | RESERVE FOR INTERFUND LOANS RECEIVABLE | 0.00 | 1,697,484.66 | 5370 | | |
| 5540 | RETAINED EARNINGS | 0.00 | 26,562,916.13 | 5540 | | |
| OTOTA | L FUND 0930 | 29,829,896.24 | 29,829,896.24 | | | |
| | | | | | | |

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

01 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).

05 SUBSCRIBED AND EXECUTED THIS _____ DAY OF _________, 2012 AT SACRAMENTO, , CALIFORNIA.

SIGNATURE OF OFFICER

OROSE CHINAKWE

TYPE OR PRINT NAME OF OFFICER

OFISCAL OFFICER

TITLE OF OFFICER

| PRIOR FISCAL Y | | ************************************** | **** RUN:08/16/12 TIME:06.00 |
|-------------------------------|--|---|--|
| | · CALLE | ANALYSIS OF CHANGE IN FUND BALANCE FOR THE FISCAL YEAR ENDED 06/30/12 | REPORT 9 |
| ****** | ********** | ****************** | ****** PAGE 1 |
| FUND : | 0930 POLLUTION CONTROL FINANCI | ING AUTHORITY FUND | **** |
| -FUND BALANCE, OADDITIONS: | JULY 1, 2011 | | 4,584,044.55 |
| 8000 | REVENUE/OPERATING REVENUE | TOTAL ADDITIONS | 25,852,575.13 25,852,575.13 |
| ODEDUCTIONS: | | | |
| 9000 9812 0 | OPERATING EXPENDITURES OPERATING TRANSFERS-OUT | TOTAL DEDUCTIONS | 3,573,182.55 125,000.00 3,698,182.55 |
| ADJUSTMENTS TO | FUND BALANCE: | | |
| | PRO-RATA . | | 175,521.00 |
| 0 OFUND BALANCE, | JUNE 30, 2012 | TOTAL ADJUSTMENTS | 175,521.00 26,562,916.13 |
| | | | |

-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).

OSUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2012 AT SACRAMENTO, _____, CALIFORNIA.

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT

SIGNATURE OF OFFICER
OROSE CHINAKWE
FISCAL OFFICER

TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

| 1CSTARG04 0974 (DEST: A1 OTL1) PY, ,0 | ,0,0,1, , , , | , ******* RUN | N:08/16/12 TIME:06.00 |
|---------------------------------------|---------------------------------|---|-----------------------|
| PRIOR FISCAL YEAR: 2011 | (ORG) ************ 1 (FU | ND) FUND(ALL) ******* | |
| | CALIFORNIA POLLUTION CONTR | OL FINANCING AUTHORITY | |
| | ANALYSIS OF CHANGE | IN FUND BALANCE | REPORT 9 |
| | FOR THE FISCAL YEA | R ENDED 06/30/12 | |
| *********** | ********* | ************* | ***** PAGE 2 |
| FUND : 0930 POLLUTION CONTR | OL FINANCING AUTHORITY FUND | 4 | |
| ********** | ********* | ************** | ***** |
| OFOOTNOTE: RECEIPTS AND DISBURSEMENT | S OF LIABILITIES FOR DEPOSITS A | RE NOT SHOWN IN THE ABOVE REPORT SINCE THEY A | ARE ACCOUNTED IN GL |
| ACCOUNT NUMBER 3500. HOW | EVER, IF THIS ACTIVITY WAS ACCO | UNTED AGAINST NOMINAL ACCOUNTS (REVENUE/EXPEN | IDITURES), DISPLAY OF |
| THIS ACTIVITY PER SECTION | 7963 OF S.A.M. WOULD BE SHOWN | AS BELOW: | |
| -BEGINNING BALANCE, JU | LY 1, 2011 | | 520,106.60 |
| 0 ADDITIONS: | | DEDUCTIONS: | |
| RECEIPT OF DEPOSITS | 106,875.00 | DISBURSEMENTS | 0.00 |
| RECEIPT OF SECURITIES | 0.00 | RETURN OF DEPOSITS | 0.00 |
| DONATED LONG TERM INVEST | 0.00 | RETURN OF SECURITIES | 0.00 |
| OTHER ADDITIONS | 0.00 | OTHER DEDUCTIONS | 106,875.00 |
| 0 | | | |
| TOTAL ADDITIONS: | 106,875.00 | TOTAL DEDUCTIONS: | 106,875.00 |
| -ENDING BALANCE, JUN | E 30, 2012 | | 520,106.60 |
| | | | |

-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).

OSUBSCRIBED AND EXECUTED THIS DAY OF , 2012 AT SACRAMENTO, , CALIFORNIA.

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

SIGNATURE OF OFFICER

OROSE CHINAKWE

FISCAL OFFICER

| | 74 (DEST: A1 OTL1) PY, ,0,0,0,1, , , , , , , , , , , , , , , | | ****** RUN:08/16/12 TIME:06.00 |
|-----------------------|---|-------------------|--------------------------------|
| | CALIFORNIA POLLUTION CONTRO STATEMENT OF FINAN AS OF 06/ | CIAL CONDITION | REPORT 20 |
| | *************** | ********** | ******* PAGE 3 |
| FUND : | 0930 POLLUTION CONTROL FINANCING AUTHORITY FUND | ***** | |
| _ | ASSETS | | |
| OCASH: | 1100210 | | |
| | • | | |
| 1140 OTEMPORARY IN | CASH IN STATE TREASURY IVESTMENTS: | | 1,204.25 |
| 1210 0ACCOUNTS REC | DEPOSITS IN SURPLUS MONEY INVESTMNT FUND | | 27,732,000.00 |
| OHOOONIO REC | | | |
| 1311 | ACCOUNTS/REC - ABATEMENTS | • | 439.42 |
| 1314 | ACCOUNTS/REC - OPERATING REVENUE | | 16,130.49 |
| 1319 | ACCOUNTS RECEIVABLE OTHER | • | 975.98 |
| 1400 | DUE FROM OTHER FUNDS OR APPROPRIATIONS | • | 129,129.98 |
| 1600 ODEFERRED CHA | PROVISION FOR DEFERRED RECEIVABLES RGES AND INVENTORIES: | | 975.98CR |
| 1730 OLOANS AND AD | PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS VANCES RECEIVABLES: | | 9,595.00 |
| 2170 | INTERFUND LOANS RECEIVABLE | | 1,697,484.66 |
| OFIXED ASSETS | · | | 2,03.7,101.00 |
| 2341 | EOUIPMENT | | 98.311.46 |
| 2349 | ACCUMULATED DEPRECIATION - EQUIPMENT | | 98,311.46CR |
| 2411 | COMPUTER SOFTWARE - AMORTIZABLE | | 73,125.00 |
| 2430 | INTERNALLY GENERATED INTANGIBLE ASSETS IN PROGRESS | | 71,500.00 |
| 2491 | ACCUMULATED AMORTIZATION-COMPUTER SOFTWARE | | 18,281.25CR |
| 0 . | | TOTAL ASSETS | 29,712,327.55 |
| | LIABILITIES AND FUND E | EQUITY | |
| OLIABILITIES: | | | • |
| 3010 | ACCOUNTS PAYABLE | 7 | 108,049.81 |
| 3020 | CLAIMS FILED | · | 789,190.23 |
| 3110 | DUE TO OTHER FUNDS OR APPROPRIATIONS | | 24,985.12 |
| 3500 | LIABILITIES FOR DEPOSITS | | 520,106.60 |
| 0 | DELICED TON DELOCATE | TOTAL LIABILITIES | 1,442,331.76 |
| • | | | _,, |

| 1CSTARG04 0974 PRIOR FISCAL | | UND(ALL) ******* | ***** | RUN:08/16/12 TIME:06.00 |
|--------------------------------|---|-------------------------|------------|-------------------------|
| | STATEMENT OF FINANCIAL CO AS OF 06/30/12 | , | | REPORT 20 |
| FUND : | ************************************** | | | T don't |
| OFUND EQUITY: | | | | |
| 5330 | RESERVE FOR PREPAID ITEMS | • | | 9,595.00 |
| 5370 | RESERVE FOR INTERFUND LOANS RECEIVABLE | | | 1,697,484.66 |
| 5540 | RETAINED EARNINGS | | | 26,562,916.13 |
| 0 | | TOTAL FUND EQUITY | | 28,269,995.79 |
| 0 | | TOTAL LIABILITIES AND F | UND EQUITY | 29,712,327.55 |

-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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TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

SIGNATURE OF OFFICER OROSE CHINAKWE

FISCAL OFFICER