

State of California

Budgetary/Legal Basis Annual Report

For the Fiscal Year Ended June 30, 2024



MALIA M. COHEN
California State Controller



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California State Controller



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CALIFORNIA STATE CONTROLLER

June 20, 2025

To the Citizens, Governor, and Members of the Legislature of the State of California:

I am pleased to submit the State of California Budgetary/Legal Basis Annual Report (BLBAR) for the fiscal year ended June 30, 2024. This report is prepared in compliance with Government Code (GC) sections 12460 and 13344, and in conformance with the Governor's Budget and the Budget Act. Each fund statement includes the results of operations including receipts, disbursements, and fund balance. This report also presents multi-year comparisons of receipts and disbursements for the General Fund and other fund types.

The information in this report reflects data provided to the State Controller's Office by state departments via their year-end financial statements. It is critical that state departments provide equivalent revenue and expenditure amounts and classifications in the budget documents that they submit to the Department of Finance (DOF), as fund balance and other data used by DOF to prepare the 2025-26 Governor's Budget should reconcile with this report.

Major highlights of this report include the following:

- General Fund revenues increased by 5 percent, from \$182.4 billion in fiscal year 2022-23 to \$191.5 billion in fiscal year 2023-24. This \$9.1 billion increase resulted primarily from personal income tax revenue.
- Personal income tax revenue increased due to strong stock market performance and higher cash inflows in fiscal year 2023-24 due to tax filing deadline extension to November 2023 for taxpayers affected by winter natural disasters for tax filing year 2022.
- General Fund expenditures decreased by 3.1 percent, from \$215.3 billion in fiscal year 2022-23 to \$208.7 billion in fiscal year 2023-24. This \$6.6 billion decrease in expenditures in fiscal year 2023-24 is due primarily to higher-than-normal expenditures in fiscal year 2022-23 as a result of the Better for Families Tax Refund.
- General Fund ending fund balance decreased from approximately \$32.1 billion as of June 30, 2023, to \$19.6 billion as of June 30, 2024. The \$19.6 billion fund balance includes \$58.6 billion in reserves, including the Special Fund for Economic Uncertainties, and a \$39.0 billion deficit in the unreserved-undesignated portion that must be funded before any amount is available for appropriation. Reserved funds are set aside for specific purposes and, therefore, are not available for appropriation.

I will also issue the Annual Comprehensive Financial Report (ACFR) to coincide with the California State Auditor's completion and publication of its internal control report as required by California Government Code section 8546.3. The ACFR is prepared in accordance with generally accepted accounting principles, which in some instances differ from those used to prepare the BLBAR. The ACFR is intended primarily to meet the needs of users who are not part of the state government and includes a reconciliation of these two bases of accounting.

I extend my appreciation to all state departments for their continued efforts to submit timely financial reports. I am also very grateful to my staff for their sustained professionalism and dedication.

Sincerely,

Original signed by

Malia M. Cohen

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Combined Statements

Combined Balance Sheet

All Fund Types

June 30, 2024

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	General Fund Special Accounts	Special Fund Types	
			Feeder Funds	Transportation Funds
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 19,087,137	\$ 37,666,199	\$ 3,362,351	\$ 408,888
PMIA Loans Receivable	—	88,162	6,775	375
Deposits in Surplus Money Investment Fund	—	1,211,141	—	10,394,205
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	446,157	199,812	19,961,510	1,197,381
Due From Other Funds	28,042,090	9,908,845	1,426,775	4,493,651
Due From Other Governments	1,604,299	12,574	—	4,526
Prepaid Expenses	428,771	2,170	—	55,677
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	178,832	—	—	—
Interfund Loans Receivable	—	—	—	—
Tangible Assets	—	—	—	—
Intangible Assets	—	—	—	—
Investment in Capital Assets	—	—	—	—
Securities and Other Property Held in Trust	—	—	—	—
Provision for Long-Term Obligations	—	—	—	—
Other Assets	2	—	—	—
Total Assets	\$ 49,787,288	\$ 49,088,903	\$ 24,757,411	\$ 16,554,703
LIABILITIES				
Accounts Payable	\$ 4,047,799	\$ 158,896	\$ 16,700	\$ 392,856
Benefits Payable	—	—	—	—
Due To Other Funds	13,598,510	14,179,245	17,470,193	5,519,469
Due To Other Governments	12,024,992	151,668	3,032,164	941,086
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	49,683	36,765	2,408	287,380
Deposits	—	—	—	3,107
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	446,736	8,741,908	4,235,946	189,434
Total Liabilities	30,167,720	23,268,482	24,757,411	7,333,332
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Employees' Benefits	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	26,786,658	281,415	—	12,549,891
Reserved for Deposits	—	—	—	—
Special Funds for Economic Uncertainties	3,828,766	—	—	—
Budget Stabilization Account	—	22,559,422	—	—
Contingency Reserve for Economic Uncertainties	—	2,689,361	—	729,114
Unreserved-Undesignated	(38,993,809)	(83,560)	—	(6,888,381)
Total Fund Balance (Deficit) – Unadjusted	(8,378,385)	25,446,638	—	6,390,624
Adjustments to Fund Balance				
Reserved for Encumbrances	27,997,953	373,783	—	2,830,747
Total Fund Balance (Deficit) – Adjusted	19,619,568	25,820,421	—	9,221,371
Total Liabilities, Reserves, and Fund Balance	\$ 49,787,288	\$ 49,088,903	\$ 24,757,411	\$ 16,554,703

Nongovernmental Cost Funds							
Other Governmental Cost Funds	Other Nongovernmental Cost Funds						Total (Memorandum Only)
	Bond Funds	Trust and Agency Funds – Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 11,973,262	\$ 26,997	\$ 1,724,656	\$ 1,057,602	\$ 77,674,365	\$ 1,356,845	\$ 41,058,554	\$ 195,396,856
27,549	61	3,214	922	181,937	2	53,911	362,908
32,288,245	3,342,003	4,809,973	7,283,729	3,282,511	3,190,686	9,222,182	75,024,675
—	—	474,121	—	—	—	—	474,121
1,690,615	1,473	659,287	1,834,443	35,437	101,494,148	4,305,902	131,826,165
23,323,513	530,068	550,704	328,024	2,043,375	1,362,351	3,193,758	75,203,154
54,873	4,116	24,143,690	66,567	483,090	42	37,848	26,411,625
9,943	104	4,542	174,488	27,077	2,430	37,913	743,115
—	—	—	25,103	96,244	—	11,053	132,400
—	681,708	—	22,362,184	13,480	947,351,054	38,358,284	1,008,766,710
1,235	—	—	3,491,702	9,227,544	—	533,762	13,433,075
—	—	—	—	—	—	—	—
—	—	2,858	13,433,170	8,364,766	1,011,295	3,521,873	26,333,962
—	—	122,566	317,580	532,302	6,622	93,679	1,072,749
—	—	(125,424)	(6,562,553)	(974,797)	—	(3,615,107)	(11,277,881)
—	—	—	—	—	—	50,646,342	50,646,342
—	—	—	3,363,258	—	—	9,300,237	12,663,495
—	—	1	190,673	49,048	226,565	68,680	534,969
\$ 69,369,235	\$ 4,586,530	\$ 32,370,188	\$ 47,366,892	\$ 101,036,379	\$ 1,056,002,040	\$ 156,828,871	\$ 1,607,748,440
\$ 2,088,514	\$ 555,935	\$ 11,014,565	\$ 2,504,694	\$ 3,320,741	\$ 143,167,078	\$ 4,257,810	\$ 171,525,588
—	—	—	887,748	—	—	—	887,748
11,837,283	2,206,581	3,980,272	797,150	4,195,833	15,352	2,468,227	76,268,115
11,658,304	100,296	33,013,458	25,952	3,439,516	—	2,513,867	66,901,303
—	—	—	56,245	125,804	—	25,122	207,171
—	—	—	152,117	—	—	—	152,117
384,000	—	155,966	923,079	88,221	—	1,103,763	3,031,265
76,750	—	—	248,841	82,207,373	—	1,005,460	83,541,531
—	—	—	—	362,908	—	—	362,908
—	—	7,863	5,260	298,150	—	—	311,273
—	—	—	—	—	—	—	—
—	—	—	286,860	17,045	5,290	217,322	526,517
—	—	—	4,723,646	11,150,332	340,705	9,128,360	25,343,043
39,719	—	66,653	15,011,635	689,778	41,259,334	5,710,993	76,392,136
26,084,570	2,862,812	48,238,777	25,623,227	105,895,701	184,787,759	26,430,924	505,450,715
—	—	—	—	111,222	—	—	111,222
—	—	—	—	—	871,214,281	—	871,214,281
13,368,385	12,073,507	—	—	—	—	—	65,059,856
—	—	—	—	—	—	68,007,571	68,007,571
—	—	—	—	—	—	—	3,828,766
—	—	—	—	—	—	—	22,559,422
19,882,278	—	—	—	—	—	—	23,300,753
(634,714)	(16,780,112)	(15,868,589)	21,743,665	(4,970,544)	—	62,390,376	(85,668)
32,615,949	(4,706,605)	(15,868,589)	21,743,665	(4,859,322)	871,214,281	130,397,947	1,053,996,203
10,668,716	6,430,323	—	—	—	—	—	48,301,522
43,284,665	1,723,718	(15,868,589)	21,743,665	(4,859,322)	871,214,281	130,397,947	1,102,297,725
\$ 69,369,235	\$ 4,586,530	\$ 32,370,188	\$ 47,366,892	\$ 101,036,379	\$ 1,056,002,040	\$ 156,828,871	\$ 1,607,748,440

Combined Statement of Operations

All Fund Types

Year Ended June 30, 2024

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	General Fund Special Accounts	Special Fund Types	
			Feeder Funds	Transportation Funds
FUND BALANCE (DEFICIT), BEGINNING	\$ 32,103,655	\$ 34,059,486	\$ —	\$ 9,015,940
ADDITIONS				
Revenues	191,476,203	1,178,348	20,069,970	19,071,499
Operating Income	—	—	—	—
Receipts From Federal Government	—	—	—	—
Employers' Contributions	—	—	—	—
Income From Investments	—	—	—	—
Repayment of Loans to School Districts	—	—	—	—
Receipts From Depositors	—	—	—	—
Members' Contributions	—	—	—	—
Securities in Trust Received or Purchased	—	—	—	—
Revenues Collected for Other Funds	—	—	184,591,016	—
Sales Tax Collected for Local Government	—	—	26,030,733	—
Transfers From Other Funds	5,078,099	1,082,088	—	22,914,946
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	(886,201)	32,100	(994,505)	(8,799)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	302,680	25,743,666	4,348,934	14,933,116
Total Additions	195,970,781	28,036,202	234,046,148	56,910,762
DEDUCTIONS				
Appropriation Expenditures				
State Operations	48,367,219	973,030	206,041	9,081,883
Local Assistance	159,869,302	8,930,104	—	5,273,555
Capital Outlay	418,403	—	—	2,301,462
Total Appropriation Expenditures	208,654,924	9,903,134	206,041	16,656,900
Operating Expenditures and Expenses	—	—	—	—
Payments to and for Depositors	—	—	—	—
Benefits	—	—	—	—
Administrative Expenses	—	—	—	—
Members' Contributions Refunded	—	—	—	—
Workers' Benefit Payments	—	—	—	—
Retirement Benefits Paid	—	—	—	—
Net Income Available for Dividends	—	—	—	—
Securities in Trust Released or Sold	—	—	—	—
Disbursement of Revenues Collected for Other Funds	—	—	184,591,016	—
Distribution of Local Sales Tax Collections	—	—	26,030,733	—
Transfers To Other Funds	4,295,647	666,421	20,034,398	24,427,769
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,495,703)	(20,176)	—	688,291
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	25,725,888	3,183,960	14,932,371
Total Deductions	208,454,868	36,275,267	234,046,148	56,705,331
FUND BALANCE (DEFICIT), ENDING	\$ 19,619,568	\$ 25,820,421	\$ —	\$ 9,221,371

* Fund deficit is due to COVID-19 resulting in millions of unemployed Californians.

† Beginning fund balance is restated due to SCIF reporting on a calendar year basis rather than fiscal year basis.

^ Fund deficit is due to Senate Bill 84. Refer to Notes section 4B.

Nongovernmental Cost Funds							
Other Governmental Cost Funds	Other Nongovernmental Cost Funds						Total (Memorandum Only)
	Bond Funds	Trust and Agency Funds – Federal	Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 44,884,837	\$ 2,030,027	\$ (12,790,246) *	\$ 22,311,049 †	\$ (6,626,876) ^	\$ 802,007,086	\$ 123,091,526	\$ 1,050,086,484
40,784,960	—	—	—	—	—	—	272,580,980
—	6,982	7,083,024	25,074,742	22,089,020	—	172,451,428	226,705,196
—	—	139,971,835	—	—	—	2,365,697	142,337,532
—	—	—	—	—	35,714,943	5,353,913	41,068,856
—	133,937	—	817,926	23,936	78,492,456	2,240,780	81,709,035
—	—	—	—	—	—	—	—
—	—	—	—	—	—	37,745,171	37,745,171
—	—	—	—	—	11,155,492	272,621	11,428,113
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	184,591,016
—	—	—	—	—	—	—	26,030,733
57,001,007	460,595	8,227,664	335,024	539,313	—	7,256,906	102,895,642
—	—	—	—	—	—	—	—
169,159	(2,748)	(329)	35,963	4,909	463,235	552,325	(634,891)
—	—	—	—	—	—	—	—
10,208	4,606,883	—	960,189	358,078	4,580,694	5,420,747	61,265,195
97,965,334	5,205,649	155,282,194	27,223,844	23,015,256	130,406,820	233,659,588	1,187,722,578
10,493,303	—	—	—	—	—	—	69,121,476
49,786,821	—	—	—	—	—	—	223,859,782
208,226	—	—	—	—	—	—	2,928,091
60,488,350	—	—	—	—	—	—	295,909,349
—	5,047,057	141,045,332	23,233,027	21,678,899	—	186,565,105	377,569,420
—	—	—	—	—	—	38,602,363	38,602,363
—	—	—	—	—	—	—	—
—	—	—	—	—	8,466,011	—	8,466,011
—	—	—	—	—	508,537	—	508,537
—	—	—	—	—	—	—	—
—	—	—	—	—	52,208,222	—	52,208,222
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	184,591,016
—	—	—	—	—	—	—	26,030,733
40,450,677	463,464	8,254,714	2,626,520	129,468	9,110	948,628	102,306,816
—	—	—	267,012	—	11,615	—	278,627
—	—	—	358,058	—	—	—	358,058
—	—	—	—	—	—	—	—
(1,373,521)	1,437	9,060,491	852,193	(561,103)	(3,870)	55,232	4,203,271
—	—	—	23,765	438	—	—	24,203
—	—	—	430,653	—	—	181,839	44,454,711
99,565,506	5,511,958	158,360,537	27,791,228	21,247,702	61,199,625	226,353,167	1,135,511,337
\$ 43,284,665	\$ 1,723,718	\$ (15,868,589) *	\$ 21,743,665	\$ (4,859,322) ^	\$ 871,214,281	\$ 130,397,947	\$ 1,102,297,725

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2024

(Amounts in thousands)

	General Fund		
	Actual	Estimated *	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 417,175	\$ 417,024	\$ 151
Cannabis Excise & Cultivation Tax	—	—	—
Cigarette Tax	39,609	42,803	(3,194)
Corporation Tax	35,148,505	33,282,318	1,866,187
Insurance Gross Premiums Tax	3,957,601	3,905,356	52,245
Mobilehome In-Lieu Tax	1,072	799	273
Motor Vehicle License (In-Lieu) Fees	4	2	2
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	111,651,539	111,203,333	448,206
Retail Sales and Use Tax	33,194,001	33,319,625	(125,624)
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Retail Sales and Use Tax – Realignment	—	—	—
Transportation Improvement Fees	—	—	—
Total Major Taxes and Licenses	184,409,506	182,171,260	2,238,246
MINOR REVENUES	7,066,697	6,327,641	739,056
TOTAL ALL REVENUES	\$ 191,476,203	\$ 188,498,901	\$ 2,977,302

* Refer to Notes section 1H.

Special Fund Types			Total		
Actual	Estimated *	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 417,175	\$ 417,024	\$ 151
635,014	665,207	(30,193)	635,014	665,207	(30,193)
1,353,864	1,430,505	(76,641)	1,393,473	1,473,308	(79,835)
—	—	—	35,148,505	33,282,318	1,866,187
—	—	—	3,957,601	3,905,356	52,245
1,887	1,945	(58)	2,959	2,744	215
3,560,911	3,526,071	34,840	3,560,915	3,526,073	34,842
7,802,955	7,834,615	(31,660)	7,802,955	7,834,615	(31,660)
1,455,013	1,481,525	(26,512)	1,455,013	1,481,525	(26,512)
5,993,827	6,050,568	(56,741)	5,993,827	6,050,568	(56,741)
2,472,972	2,619,899	(146,927)	114,124,511	113,823,232	301,279
15,323,210	1,265,324	14,057,886	48,517,211	34,584,949	13,932,262
—	—	—	—	—	—
4,746,759	14,136,201	(9,389,442)	4,746,759	14,136,201	(9,389,442)
2,466,028	2,411,781	54,247	2,466,028	2,411,781	54,247
45,812,440	41,423,641	4,388,799	230,221,946	223,594,901	6,627,045
35,292,337	37,507,466	(2,215,129)	42,359,034	43,835,107	(1,476,073)
\$ 81,104,777	\$ 78,931,107	\$ 2,173,670	\$ 272,580,980	\$ 267,430,008	\$ 5,150,972

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2024

(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, and Executive			
Legislative	\$ 588,000	\$ 588,000	\$ —
Judicial	3,483,852	3,899,019	415,167
Executive	7,426,941	10,196,157	2,769,216
Business, Consumer Services, and Housing	1,783,506	1,947,822	164,316
Transportation	742,071	763,426	21,355
Natural Resources	7,051,689	9,266,732	2,215,043
Environmental Protection	1,731,245	2,349,015	617,770
Health and Human Services	70,395,839	75,115,690	4,719,851
Corrections and Rehabilitation	14,981,654	15,395,425	413,771
Education			
Education K – 12	77,832,895	78,101,051	268,156
Higher Education	20,614,471	21,210,113	595,642
Labor and Workforce Development	1,247,486	1,344,648	97,162
Government Operations	2,738,429	3,006,207	267,778
General Government			
Non-Agency Departments	1,818,134	2,127,095	308,961
Tax Relief/Local Government	558,899	597,956	39,057
Shared Revenues	(60)	(60)	—
Other Statewide Expenditures	6,550,451	7,263,065	712,614
Reserved for Encumbrances	(9,997,324)	(9,997,324)	—
Statewide General Administration Expenditures (Pro Rata)	(738,719)	(738,719)	—
General Fund Credits from Federal Funds (SWCAP)	(154,535)	(154,535)	—
TOTAL ALL EXPENDITURES	\$ 208,654,924	\$ 222,280,783	\$ 13,625,859

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ 139,446	\$ 139,446	\$ —	\$ 727,446	\$ 727,446	\$ —
1,565,630	1,762,287	196,657	5,049,482	5,661,306	611,824
1,616,504	2,501,720	885,216	9,043,445	12,697,877	3,654,432
3,699,073	3,923,799	224,726	5,482,579	5,871,621	389,042
14,615,399	16,813,632	2,198,233	15,357,470	17,577,058	2,219,588
3,650,918	3,915,764	264,846	10,702,607	13,182,496	2,479,889
4,782,708	5,374,640	591,932	6,513,953	7,723,655	1,209,702
40,388,878	41,555,469	1,166,591	110,784,717	116,671,159	5,886,442
5,473	5,502	29	14,987,127	15,400,927	413,800
1,353,899	1,355,273	1,374	79,186,794	79,456,324	269,530
77,433	96,217	18,784	20,691,904	21,306,330	614,426
844,779	1,123,684	278,905	2,092,265	2,468,332	376,067
1,438,669	1,489,773	51,104	4,177,098	4,495,980	318,882
2,260,840	2,613,257	352,417	4,078,974	4,740,352	661,378
6,302	6,302	—	565,201	604,258	39,057
3,535,397	3,535,397	—	3,535,337	3,535,337	—
8,770,341	9,471,856	701,515	15,320,792	16,734,921	1,414,129
(2,224,854)	(2,224,854)	—	(12,222,178)	(12,222,178)	—
727,590	727,590	—	(11,129)	(11,129)	—
—	—	—	(154,535)	(154,535)	—
\$ 87,254,425	\$ 94,186,754	\$ 6,932,329	\$ 295,909,349	\$ 316,467,537	\$ 20,558,188

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Notes to the Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. Reporting Entity**

The accompanying financial statements present the financial position and the results of operations of the State for the fiscal year ended June 30, 2024. These statements have been prepared in compliance with state laws, state accounting procedures, and the state budget.

The State of California Budgetary/Legal Basis Annual Report (BLBAR) presents information on financial activities over which the Governor, the Legislature, and other elected officials have direct or indirect governing and fiscal control. The financial statements in this report include accounts of various boards, commissions, departments, authorities, retirement systems, and the State's public universities. The funds from which these entities operate are included in this report in accordance with California Government Code (GC) section 12461(b)(3), which requires the BLBAR to include statements showing the receipts, disbursements, and closing balances of each fund in the State Treasury. The financial information contained in the BLBAR is compiled using data received from and certified by individual state departments. GC section 13344 requires state departments to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the BLBAR. The State Controller's Office (SCO) has not audited this information. Any discrepancies between what was reported and what is presented may be due to adjustments made by the Department of Finance (DOF) after SCO received the data, and are outside of the scope of this report.

The State of California prepares the Budgetary/Legal Basis Annual Report Supplement Revenues and Expenditures workbooks, which contain detailed revenue and appropriation data for governmental cost funds. Copies of these workbooks are available online at www.sco.ca.gov.

The State of California also prepares a separate report, the Annual Comprehensive Financial Report (ACFR), which includes financial statements prepared in conformity with accounting principles generally accepted in the United States of America. A copy of the ACFR is available online at www.sco.ca.gov.

The University of California, including its various branches, is administered by a Board of Regents as a public trust. It is subject only to such legislative control as may be necessary to ensure compliance with the terms of the endowments of the university and the security of its funds. The only financial transactions of the University of California that are included in this report are those related to the amounts appropriated by the Legislature for support and capital outlay. Expenditures from these appropriations are included as part of the cost of state government.

The financial transactions of district agricultural associations, agricultural fairs, and county fairs are included only with regard to the disbursement of state funds appropriated for their use. These associations and fairs are semi-independent and operate with both state and local funds.

B. Fund Accounting

The diverse nature of governmental operations and the need to comply with legal provisions require that the accounts of the State be organized on the basis of funds rather than the single set of accounts commonly used by commercial enterprises.

Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprising its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

These state funds are divided into two main groups: Governmental Cost Funds and Nongovernmental Cost Funds.

Governmental Cost Funds consist of those funds that receive revenues derived from taxes, licenses, and fees. Expenditures of these funds represent the cost of government. Two major fund types exist in this classification: the General Fund and Special Funds. The purposes of these fund types are:

The *General Fund* is the main operating fund of the State, and consists of money that is not required by law to be deposited into any other fund.

Special Funds are used to account for resources that are legally restricted to particular functions or activities of government.

The following are classified as special funds:

- *General Fund Special Accounts* are accounts within the General Fund created by the Legislature to account for revenues that are restricted by law for specific purposes. The accounts are treated as special funds and are excluded from the General Fund for accounting and budgetary purposes.
- *Feeder Funds* are the depositories for the collection of major taxes prior to their clearance to the General Fund. The resources and obligations of these funds, which are applied to the General Fund as of June 30 of each year, are included in the Due From Other Funds account(s). Resources and obligations remaining in any of these funds represent collections that were not available to the General Fund on June 30 of a given fiscal year.
- *Transportation Funds* are used to account for revenues that are restricted by law to transportation and related public safety programs.
- *Other Governmental Cost Funds* are used to account for other revenues that are restricted by law to specific purposes.

Nongovernmental Cost Funds consist of funds that derive their revenues from sources other than general and special taxes, licenses, fees, and other state revenues. Expenditures of these funds do not represent a cost of government. Three major fund types exist within this group: Bond Funds, Trust and Agency Funds - Federal, and Other Nongovernmental Cost Funds. The purpose of each fund type is as follows:

Bond Funds are used to record proceeds from the sale of general obligation bonds and expenditures for acquisition of property, capital outlay, or loans to local entities for those purposes.

Trust and Agency Funds - Federal are used to account for money that is received from the federal government to be expended for specific purposes.

Other Nongovernmental Cost Funds are used to account for revenues and services as follows:

- *Public Service Enterprise Funds* are used to account for the transactions of state-operated enterprises that primarily render services to the public for a charge.
- *Working Capital and Revolving Funds* are used to account for the internal service activities rendered by a state department to other state departments or local governments.
- *Retirement Funds* are used to account for contributions received by various retirement systems, the investment of these funds, retirement allowances, and refunds to members.
- *Trust and Agency Funds - Other* are used to account for money and property that are received and disbursed by the State as a trustee or custodian.

C. Measurement Focus and Basis of Accounting

Governmental cost funds are presented in this report using the flow of current financial resources measurement focus. With this measurement focus, operating statements present increases and decreases in net current assets.

Unless otherwise specified by law, the accounts of governmental cost funds are reported using the modified accrual basis of accounting. Revenues of governmental cost funds are recognized according to the provisions of GC sections 13302 and 13303; revenues are accrued if the underlying transaction has occurred as of the last day of the fiscal year, the amount is measurable, and the actual collection will occur either during the current period or after the end of the current period but in time to pay current-year liabilities. Receivables for which collection is indefinite are fully reserved until collected or determined to be uncollectible.

Expenditures of governmental cost funds include obligations incurred but not paid by June 30. This includes all inter-fund settlements due but not completed at the end of the fiscal year. Encumbrances at year-end (such as obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation) are excluded from the liabilities and expenditures, and are established as a reserve for encumbrances against the fund balance. Transfers from governmental cost funds to nongovernmental cost funds are shown as expenditures of the governmental cost funds in the fiscal year covered by this report, even though actual expenditures from the nongovernmental cost funds may not occur until a later date (e.g., transfers to the Architecture Revolving Fund for capital outlay purposes).

Beginning with fiscal year 2011-12, the California Department of Transportation (Caltrans) changed its method of accounting and reporting from a modified accrual basis to a cash basis for four shared funds (funds used by multiple state departments). One of these funds, the Transportation Deferred Investment Fund (Fund 3093), was abolished February 2020. Caltrans made this change at the instruction of DOF, and in accordance with certain statutes. The remaining three funds and statutes are:

- State Highway Account (Fund 0042) - Streets and Highways Code section 183(c)
- Public Transportation Account (Fund 0046) - Public Utilities Code section 99310.6
- Traffic Congestion Relief Fund (Fund 3007) - Government Code section 14556.5(b)

As Caltrans is the primary user of these funds, only its portion of each fund is reported on a cash basis. The use of these funds by the remaining 11 state departments represents only a small portion of the expenditure activity; therefore, those departments continue to report on a modified accrual basis.

In accordance with Welfare and Institutions Code section 14159, beginning with fiscal year 2004-05, the following funds related to Medi-Cal services and fiscal intermediary and county administration costs are treated on a cash basis:

- General Fund (Fund 0001)
- Healthy Families Fund (Fund 0555)
- Medi-Cal Inpatient Payment Adjustment Fund (Fund 0834)
- Mental Health Managed Care Deposit Fund (Fund 0865)
- Federal Trust Fund (Fund 0890)
- Health Care Deposit Fund (Fund 0912)
- Children's Medical Services Rebate Fund (Fund 3079)
- Nondesignated Public Hospital Supplemental Fund (Fund 3096)
- Private Hospital Supplemental Fund (Fund 3097)
- Children's Health and Human Services Special Fund (Fund 3156)
- Hospital Quality Assurance Revenue Fund (Fund 3158)
- Skilled Nursing Facility Quality and Accountability Special Fund (Fund 3167)
- Emergency Medical Air Transportation and Children's Coverage Fund (Fund 3168)
- Public Hospital Investment, Improvement, and Incentive Fund (Fund 3172)
- Low Income Health Program MCE Out-of-Network Emergency Care Services Fund (Fund 3201)
- Long-Term Care Quality Assurance Fund (Fund 3213)
- Health and Human Services Special Fund (Fund 3293)
- Healthcare Treatment Fund (Fund 3305)
- Graduate Medical Education Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (Fund 3306)
- Medical Research Program Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (Fund 3310)
- Health Care Services Plan Fines and Penalties Fund (Fund 3311)
- Medi-Cal Drug Rebate Fund (3331)
- The Health Care Services Special Fund (3334)
- Loan Repayment Program Account, Healthcare Treatment Fund (Fund 3375)
- Medi-Cal Loan Repayment Program Special Fund (Fund 3401)
- Medi-Cal County Behavioral Health Fund (Fund 3420)
- CARE Act Accountability Fund (Fund 3424)
- Managed Care Enrollment Fund (Fund 3428)
- Medi-Cal Provider Payment Reserve Fund (Fund 3431)
- Demonstration Disproportionate Share Hospital Fund (Fund 7502)
- Health Care Support Fund (Fund 7503)
- Vision Services CHIP-HSI Special Fund (Fund 8140)
- LIHP Fund (Fund 8502)
- Home & Community-Based Services American Rescue Plan Fund (Fund 8507)

The measurement focus for nongovernmental cost funds varies among fund types. Proprietary funds and pension trust funds are presented using the flow of economic resources measurement focus; the other fund types are presented using the flow of current financial resources measurement focus.

The basis of accounting for nongovernmental cost funds also varies among fund types. The accounts of proprietary funds and pension trust funds are reported using the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recognized when incurred. The accounts of the other fund types are reported using the modified accrual basis of accounting.

D. Capital Assets

Capital assets are reported in the BLBAR only for nongovernmental cost funds, with the exception of bond funds. Capital assets are reported at cost or estimated historical cost. Donated capital assets are stated at acquisition value at the time of donation. Interest during construction and public domain or “infrastructure” assets have not been capitalized. Capital assets for governmental cost funds are reported as expenditures at cost in the year purchased.

Governmental accounting standards require the capitalization of purchased intangible assets and internally generated intangible assets that meet certain criteria.

E. Long-Term Obligations

The State Constitution permits the State to issue general obligation bonds for specific purposes and in such amounts as approved by a two-thirds majority of both houses of the Legislature or by a majority of voters in a general or primary election. Proceeds from the sale of general obligation bonds, including premium and accrued interest, are recorded in bond funds. The debt service for general obligation bonds is appropriated from the General Fund. Premium and accrued interest, received when bonds are sold, are transferred to the General Fund to reimburse the debt service. Under the State Constitution, the General Fund is first used to support the public school system and public institutions of higher education. The General Fund can then be used to service the debt on outstanding general obligation bonds. Self-liquidating bonds reimburse the General Fund for the debt service provided on their behalf.

F. Fund Equity

Fund balance is defined as the excess of the assets of a fund over its liabilities. Part or all of the total fund balance may be reserved as a result of law or accounting principles generally accepted in the United States of America. Reserves represent those portions of fund balance that are legally segregated for specific uses.

Contributed Capital represents the amount of capital contributed to proprietary funds, including permanent working capital that is advanced by other funds and is not required to be repaid.

Reserved for Employees' Benefits represents the reserves of retirement funds. These reserves include accumulated contributions made by employees and employers, and undistributed interest and investment earnings.

Reserved for Unencumbered Balances of Continuing Appropriations represents the unencumbered balance of all appropriations for which the period of availability extends beyond the period covered by this report. These appropriations are legally segregated for a specific future use.

Reserved for Deposits represents the balance of trust and agency funds outside of the State Treasury that accounts for money or property held by state departments, and which is not required to be deposited in a fund in the State Treasury.

The *Special Fund for Economic Uncertainties* (SFEU) was created by Chapter 139, Statutes of 1985, and is funded with General Fund revenues. Commonly known as the State's “Rainy Day Fund,” it provides money throughout the year for necessary expenditures that have not been anticipated by or provided for in the annual budget. The SFEU also provides relief, up to the total amount of its available funds, for a budget shortfall. As of June 30, 2024, the SFEU has a balance of \$3.8 billion, which is shown as a separate line from the deficit balance of \$39.0 billion in the Unreserved-Undesignated account under the General Fund.

The *Budget Stabilization Account* (BSA), established by Proposition 58 in March 2004, is included within these accounts. Proposition 2, approved by voters in November 2014, replaced the Proposition 58 (2004) version of the BSA to build a stronger “rainy day” reserve while requiring accelerated debt pay down. Beginning with fiscal year 2015-16, Proposition 2 requires a transfer from the General Fund to the BSA by October 1 of each year. The total amount of the required transfer is the sum of one and a half percent of estimated General Fund revenues, plus the amount of capital gains revenues over eight percent of General Fund tax proceeds that is not required to fund Proposition 98. Fifty percent of the total amount is to be transferred to the BSA and the remaining fifty percent is to be used for supplemental debt payments and other specified long-term liabilities.

The *Contingency Reserve for Economic Uncertainties* represents the unappropriated balance in each special fund, as of June 30, that is available for appropriation in the following fiscal year.

Unreserved-Undesignated represents the net of the total fund balance less reserves. A negative unreserved-undesignated balance must be funded before any amount is available for appropriation.

Reserved for Encumbrances represents goods and services that are ordered, but not received, by the end of the fiscal year.

Fund equity includes the balances of all appropriations for which the availability for encumbrance and expenditure expired before or at the end of the fiscal year covered by this report.

G. Pooled Money Investment Account Loans

Cash temporarily idle during the fiscal year was invested in the Pooled Money Investment Account (PMIA). PMIA investment loans are restricted by law to certain categories, including loans to various bond funds. Outstanding loans to the various bond funds as of June 30 are reflected in this report as PMIA Loans Payable in the bond funds, and as PMIA Loans Receivable in each fund group in the Combined Balance Sheet. PMIA Loans Receivable are not reflected in the individual fund statements of this report, as the loans are made directly from the PMIA, and the specific funds providing the loans are not identifiable.

H. Comparative Statements

This report includes the Comparative Statement of Actual and Estimated Revenues and the Comparative Statement of Actual and Budgeted Expenditures for the fiscal year ended June 30, 2024. The Comparative Statement of Actual and Estimated Revenues compares the actual governmental cost fund revenues earned with the estimated revenues reflected in Schedule 8, Comparative Statement of Revenues, of the 2024-25 Governor's Budget Summary. The Comparative Statement of Actual and Budget Expenditures compares the actual governmental cost fund expenditures incurred to the total appropriations for fiscal year 2023-24.

I. Appropriations Limit

The State is subject to an annual appropriations limit imposed by Article XIII B of the California Constitution. Article XIII B established a limit on the growth of certain appropriations made from state tax revenues, adjusted annually for inflation and population growth. All tax revenues received are to be appropriated within the limit or returned to the taxpayers. Propositions 98 and 99, approved by voters in the November 1988 general election, and Proposition 111, approved by voters in the June 1990 general election, subsequently amended Article XIII B.

Proposition 98, The Classroom Instructional Improvement and Accountability Act, requires that tax revenues received in excess of the state appropriations limit be allocated to school districts and community colleges (K-14) rather than returned to the taxpayers. The amount to be allocated was not to exceed four percent of the minimum school funding level. Effective in fiscal year 1988-89, Proposition 98 provides a guaranteed minimum level of funding for school districts and community colleges. The K-14 programs are guaranteed either the same percentage of General Fund revenues appropriated in fiscal year 1986-87 or the state and local tax revenues received in the prior year, adjusted for changes in enrollment and the cost of living, whichever is greater. The amount guaranteed depends on a number of factors, according to formulas specified in Section 8 of Article XVI of the State Constitution. Expenditures from all Proposition 98 appropriations are recognized in the year in which funds are appropriated.

Proposition 99, the Tobacco Tax and Health Protection Act of 1988, placed an additional tax on cigarette purchases in California. Before the enactment of Proposition 99, an additional tax would have been considered revenue subject to the appropriations limit. However, Proposition 99 specified that this additional tax revenue was not subject to the appropriations limit and dedicated the revenue to specific purposes.

Proposition 111 provides that tax revenues received in excess of the state appropriations limit in one fiscal year may be carried over to the succeeding fiscal year. The portion of excess revenues carried over that is not appropriated in the same fiscal year is considered excess revenue. Fifty percent of all excess revenues must be allocated to school districts and community colleges, and the other fifty percent must be returned to the taxpayers. Prior to the enactment of Proposition 111, the maximum amount that could be allocated to school districts and community colleges was four percent of the minimum school funding level. Proposition 111 excludes appropriations for the costs of natural disasters, appropriations for all qualified capital outlay projects, and appropriations of revenue derived from increases in motor vehicle fuel taxes, sales and use taxes on the increased motor vehicle fuel taxes, and weight fees from the state's appropriations limit.

Article XIII B imposes no limit on appropriations or funds obtained through non-tax sources, such as bond proceeds and reasonable user charges or fees. The state appropriations limit also excludes certain appropriations, such as debt service on voter-approved debt, debt existing when Article XIII B was adopted, and state subventions to local governments that are not restricted in their use. State appropriations to local governments are considered tax proceeds for local entities and are subject to each local entity's revenue and appropriations limits.

The appropriations limit is established each year in the Budget Act and is amended during the fiscal year for transfers of fiscal responsibility between the state and local governments. The Budget Act provides that any judicial action or proceeding to attack, review, set aside, void, or annul the revenue and appropriations limit must begin within 45 days of the Budget Act's effective date.

J. Cash Management

The State did not issue any short-term obligations in fiscal year 2023-24, as all cash flow needs were met through internal borrowing.

NOTE 2: BUDGETARY AND LEGAL COMPLIANCE

A. Appropriation Accounting

The State's annual budget is prepared primarily on a modified accrual basis for governmental funds. The Governor recommends an annual budget, which includes estimated revenues, for approval by the Legislature; however, revenues are not included in the budget adopted by the Legislature. Under state law, the State cannot adopt a spending plan that exceeds estimated revenues.

Under the State Constitution, money may be drawn from the State Treasury only through a legal appropriation. The appropriations contained in the Budget Act, as approved by the Legislature and signed by the Governor, are the primary sources of annual expenditure authorizations and establish the legal level of control at the appropriation level for the annual operating budget. The budget can be amended throughout the year by special legislative action, budget revisions by DOF, or executive orders of the Governor.

Appropriations are generally available for expenditures or encumbrances either in the year appropriated or for a period of three years before reversion if the legislation does not specify a period of availability. Generally, an encumbrance must be liquidated within two years from the end of the period in which the appropriation is available. If the encumbrance is not liquidated within this additional two-year period, the spending authority for the encumbrance lapses. Some appropriations continue indefinitely, while others are available until fully spent.

Legislative appropriations are based on the year in which commitments for goods and services are incurred.

State departments are responsible for exercising basic budgetary control and ensuring that they do not overspend their appropriations. SCO is responsible for overall appropriation control.

Financial activities are controlled mainly at the appropriation level, but this can vary, depending on the schedules and wording contained in the Budget Act. Certain items that are established at the category and program level can be adjusted by DOF. While financial activities are controlled at various levels, the legal level of budgetary control for the annual operating budget has been established in the Budget Act at the appropriation level.

B. Budgetary-Legal Basis Differences

Differences exist between the SCO accounting and the DOF budgeting methods and the treatment of certain budgetary/legal transactions. These differences are related to various factors, such as classifications, timing, interpretations, and assumptions. Some of these differences are reflected in the treatment of encumbrance adjustments, bond proceeds, prior-year appropriation adjustments, and loan repayments.

NOTE 3: LONG-TERM OBLIGATIONS

A. Defeased Bonds

The State has defeased certain bonds by placing the proceeds of new bonds in irrevocable escrow in a special trust account with the State Treasury to provide for all future debt service payments on the refunded bonds. Accordingly, the assets of the trust accounts and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2024, general obligation bonds outstanding in the amount of approximately \$1.4 billion were considered defeased.

B. Commercial Paper Notes

The general obligation commercial paper program was established pursuant to Chapter 697, Statutes of 1995. Under this program, the State issues general obligation commercial paper notes that may be renewed or refunded by the issuance of general obligation bonds. Commercial paper notes are deemed issued upon authorization by the respective finance committees. As of June 30, 2024, commercial paper notes of \$1.0 billion were outstanding.

NOTE 4: SIGNIFICANT AND ON-GOING CHANGES IN CURRENT FISCAL YEAR**A. Emergency Response Funding**

In March 2021, Congress passed the American Rescue Plan Act (ARPA) to expand funding for COVID-19 treatment, prevention, and support, including vaccine distribution, COVID-19 testing, expansion of home and community-based services, extension of Medicaid coverage for postpartum women, maintenance of the public health workforce, relief for rural hospitals, and new behavioral health services. The State established the Coronavirus Fiscal Recovery Fund of 2021 to administer ARPA funds from the Federal government. The State must obligate ARPA funds by December 31, 2024, and the final deadline to spend these funds is December 31, 2026.

The State's Disaster Response Emergency Operations Account (DREOA) provided the Governor's administration access to funding from a state reserve account – the Special Fund for Economic Uncertainties – for response and recovery operation costs incurred by state agencies as a result of a proclamation by the Governor of a State of Emergency, such as COVID-19.

The temporary funding sources provided by the pandemic relief programs resulted in significant one-time or temporary spending which must be adjusted in future budgets.

B. Chapter 50, Statutes of 2017 (Senate Bill 84)

In fiscal year 2017-18, there was a \$6.0 billion supplemental payment to the California Public Employees' Retirement System (CalPERS) to help reduce the State's net pension liability. The payment was funded through internal cash borrowing, and will be repaid by the General Fund and other funds that contribute to CalPERS. The statute requires interest payments to be made quarterly and the principal and interest to be fully repaid by June 30, 2030.

C. Year-End Financial Reporting in FI\$Cal

The Financial Information System for California (FI\$Cal) is a business transformation project for state government in the areas of budgeting, accounting, procurement, and cash management. The project will prepare the state systems and workforce to function in an integrated financial management system environment.

July 2014 marked the launch of Wave 1 of the FI\$Cal Project for nine state departments. In July 2015, 43 additional departments implemented FI\$Cal as part of Wave 2. The 2016 Release in July 2016 added seven additional departments. In July 2017 and January 2018, 25 more departments implemented FI\$Cal. In addition, 43 more departments participated in the 2018 Release implementation in July 2018. In September 2022, the Legislature declared the FI\$Cal Project to be complete, as memorialized in AB 156. SCO statewide accounting and reporting is in the process of being implemented in FI\$Cal.

D. Proposition 55

In November 2016, voters passed Proposition 55, The California Extension of the Proposition 30 Income Tax Increase Initiative, which extended the personal income tax increase to 2030. These increases affect high-income taxpayers with single filer taxable incomes over \$250,000, adjusted for inflation. The measure affects roughly one and a half percent of taxpayers. Proposition 55 did not extend the quarter percent increase of the sales tax rate that voters approved in Proposition 30; that sales tax increase expired at the end of 2016.

The revenue from Proposition 55 will provide increased funding for schools, community colleges, health care for low-income people, budget reserves, and debt payments.

E. State and Local Realignment Funds

Realignment funds serve as pass-through funds for revenues that are transferred to local governments. All realignment funds should have a zero dollar fund balance, except for two funds, due to timing issues. The Local Revenue Fund (Fund 0330) has a fund balance of \$720 thousand and the Local Revenue Fund 2011 (Fund 3171) has a fund balance of \$41 million. As a result, the total ending fund balance in the Local Realignment funds for fiscal year 2023-24 is \$42 million.

NOTE 5: REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

At year-end, state departments must prepare Report No. 14, Report of Accounts Outside the State Treasury, (Form STD. 445) per State Administrative Manual section 7975. The report must include information regarding any account outside the centralized State Treasury System in which state money is deposited, or must indicate that there are no accounts to report. Statutory authority or approval from the Fiscal Systems and Consulting Unit at DOF is required to maintain accounts outside the centralized State Treasury System.

Accounts outside the centralized State Treasury System are reviewed periodically to ensure legal authority and/or DOF approval. If an account was approved by DOF and any conditions of the approval must be updated, including the account's purpose or banking information, a new request for approval must be submitted to DOF.

Information extracted from FI\$Cal for accounts outside the State Treasury System is presented at the end of this report as follows:

- Agencies with active accounts, including account types and balances, as of June 30, 2024;
- Agencies with active accounts with zero balances as of June 30, 2024*; and
- Agencies that have declared that they have no accounts outside the State Treasury to report as of June 30, 2024.

* Agencies that had only zero balance active accounts are shown in the Report of Accounts Outside the State Treasury – Active Accounts as of June 30, 2024. Any agency that had both balance and zero balance active accounts are only shown in the Report of Accounts Outside the State Treasury – Active Accounts with Balances as of June 30, 2024.

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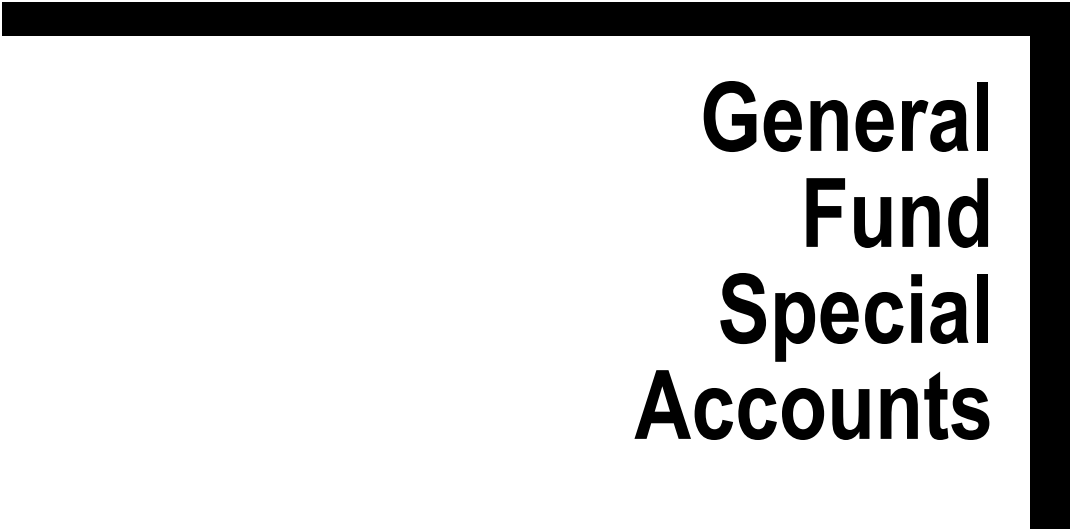
Detailed Financial Statements

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Governmental Cost Funds – Special Fund Types

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**General
Fund
Special
Accounts**

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 712	\$ 1
Deposits in Surplus Money Investment Fund	7,156	—	49,916
Receivables	1,332	—	—
Due From Other Funds	78	—	565
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,566	\$ 712	\$ 50,482
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 82
Due To Other Funds	1,145	—	612
Due To Other Governments	—	—	2
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,145	—	696
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	7,421	712	49,606
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	7,421	712	49,606
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	180
Total Fund Balance (Deficit) – Adjusted	7,421	712	49,786
Total Liabilities and Fund Balance	\$ 8,566	\$ 712	\$ 50,482

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Budget Stabilization Account (1011)	California Institute for Regenerative Medicine Licensing Revenues and Royalties Fund (1031)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account * (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
\$ 22,252,422	\$ —	\$ —	\$ —	\$ 224	\$ 3,042	\$ —
—	16,610	5	—	—	—	58,145
—	—	—	—	—	—	424
851,000	181	—	—	—	—	5,568
—	—	—	—	3	—	1,509
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 23,103,422	\$ 16,791	\$ 5	\$ —	\$ 227	\$ 3,042	\$ 65,646
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 241
544,000	—	—	—	39	—	8,870
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	13,916
544,000	—	—	—	39	—	23,027
—	—	—	—	—	77,646	12,009
22,559,422	—	—	—	—	—	—
—	16,791	5	—	188	—	27,853
—	—	—	—	—	(74,604)	—
22,559,422	16,791	5	—	188	3,042	39,862
—	—	—	—	—	—	2,757
22,559,422	16,791	5	—	188	3,042	42,619
\$ 23,103,422	\$ 16,791	\$ 5	\$ —	\$ 227	\$ 3,042	\$ 65,646

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Consumer Privacy Fund (1030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 8,445	\$ 2,021
Deposits in Surplus Money Investment Fund	1,599	—	25,515
Receivables	—	18	2,827
Due From Other Funds	—	—	377
Due From Other Governments	—	87	419
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,599	\$ 8,550	\$ 31,159
LIABILITIES			
Accounts Payable	\$ —	\$ 3,094	\$ 2,205
Due To Other Funds	—	964	4,364
Due To Other Governments	—	3,509	58
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	5	—
Total Liabilities	—	7,572	6,627
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	1,599	963	18,961
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,599	963	18,961
Adjustments to Fund Balance			
Reserved for Encumbrances	—	15	5,571
Total Fund Balance (Deficit) – Adjusted	1,599	978	24,532
Total Liabilities and Fund Balance	\$ 1,599	\$ 8,550	\$ 31,159

Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Education Protection Account (3207)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)
\$ 1	\$ 10	\$ 1	\$ 1,968	\$ 3,540,045	\$ 25,194	\$ —
931	3,562	160	61,138	—	103,739	47
23	180	—	12	53	59	—
37	52	2	656	146,989	21,117	1
1	135	—	387	—	2,383	—
—	—	—	—	—	358	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 993	\$ 3,939	\$ 163	\$ 64,161	\$ 3,687,087	\$ 152,850	\$ 48
\$ 3	\$ 16	\$ —	\$ —	\$ —	\$ 1,967	\$ —
30	250	—	3,957	3,540,045	3,110	—
—	—	—	—	146,989	—	—
—	—	—	12,357	—	401	—
—	—	—	—	—	—	—
—	—	—	—	—	24,333	—
33	266	—	16,314	3,687,034	29,811	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
956	3,641	163	47,257	53	109,523	48
—	—	—	—	—	—	—
956	3,641	163	47,257	53	109,523	48
4	32	—	590	—	13,516	—
960	3,673	163	47,847	53	123,039	48
\$ 993	\$ 3,939	\$ 163	\$ 64,161	\$ 3,687,087	\$ 152,850	\$ 48

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Financial Responsibility Penalty Account (0487)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 7	\$ 1	\$ 777
Deposits in Surplus Money Investment Fund	169	3,324	—
Receivables	—	—	—
Due From Other Funds	2	37	18
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 178	\$ 3,362	\$ 795
LIABILITIES			
Accounts Payable	\$ 4	\$ —	\$ —
Due To Other Funds	70	10	—
Due To Other Governments	—	364	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	74	374	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	819	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	81	1,728	795
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	81	2,547	795
Adjustments to Fund Balance			
Reserved for Encumbrances	23	441	—
Total Fund Balance (Deficit) – Adjusted	104	2,988	795
Total Liabilities and Fund Balance	\$ 178	\$ 3,362	\$ 795

Geothermal Resources Development Account						
Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 329	\$ 63	\$ 19	\$ 100	\$ 1	\$ —	\$ 1
47,244	2,413	6,485	7,963	1,615	—	7,873
8,671	87	—	6	—	—	—
3,908	26	103	562	23	393	203
4,655	—	—	3	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 64,807	\$ 2,589	\$ 6,607	\$ 8,634	\$ 1,639	\$ 393	\$ 8,077
\$ 3,131	\$ 1	\$ 122	\$ 280	\$ 27	\$ —	\$ —
486	48	17	531	—	236	73
19	—	—	2	—	157	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,636	49	139	813	27	393	73
—	—	—	—	—	—	—
—	—	—	—	—	—	—
55,144	2,487	6,281	6,945	1,612	—	7,999
—	—	—	—	—	—	—
55,144	2,487	6,281	6,945	1,612	—	7,999
6,027	53	187	876	—	—	5
61,171	2,540	6,468	7,821	1,612	—	8,004
\$ 64,807	\$ 2,589	\$ 6,607	\$ 8,634	\$ 1,639	\$ 393	\$ 8,077

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 2,595	\$ 1
Deposits in Surplus Money Investment Fund	1,132	59,206	2,131
Receivables	—	14,902	—
Due From Other Funds	12	17,129	23
Due From Other Governments	—	—	—
Prepaid Expenses	—	496	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,145	\$ 94,328	\$ 2,155
LIABILITIES			
Accounts Payable	\$ —	\$ 267	\$ —
Due To Other Funds	113	4,805	—
Due To Other Governments	—	1	—
Advance Collections	—	8,417	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	113	13,490	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	1,032	71,462	1,921
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,032	71,462	1,921
Adjustments to Fund Balance			
Reserved for Encumbrances	—	9,376	234
Total Fund Balance (Deficit) – Adjusted	1,032	80,838	2,155
Total Liabilities and Fund Balance	\$ 1,145	\$ 94,328	\$ 2,155

Lake Tahoe Science and Lake Improvement Account (1018)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
\$ 7,193	\$ —	\$ 17,446	\$ 2,032	\$ 6,551	\$ 16,954	\$ —
—	416	—	—	—	—	39,111
—	—	74	—	104	30	7,451
10	5	24	—	42	201	446
—	—	—	—	—	124	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,203	\$ 421	\$ 17,544	\$ 2,032	\$ 6,697	\$ 17,309	\$ 47,008
\$ —	\$ —	\$ —	\$ —	\$ 10	\$ —	\$ 93
55	—	1,368	401	174	1,493	2,375
12	—	—	250	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	24	—
67	—	1,368	651	184	1,517	2,468
384	—	—	—	—	—	—
—	—	—	—	—	—	—
5,988	421	13,524	981	6,503	15,489	43,487
—	—	—	—	—	—	—
6,372	421	13,524	981	6,503	15,489	43,487
764	—	2,652	400	10	303	1,053
7,136	421	16,176	1,381	6,513	15,792	44,540
\$ 7,203	\$ 421	\$ 17,544	\$ 2,032	\$ 6,697	\$ 17,309	\$ 47,008

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Public Utilities Commission Utilities Reimbursement Account (0462)	Rapid Response Reserve Fund (1028)	Rural CUPA Reimbursement Account (1006)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,759	\$ 405	\$ 369
Deposits in Surplus Money Investment Fund	293,436	—	—
Receivables	102,810	—	—
Due From Other Funds	21,121	—	—
Due From Other Governments	821	—	—
Prepaid Expenses	1,316	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 421,263	\$ 405	\$ 369
LIABILITIES			
Accounts Payable	\$ 6,395	\$ —	\$ —
Due To Other Funds	2,335	—	—
Due To Other Governments	3	—	—
Advance Collections	5,951	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	14,684	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	2,223	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	339,580	405	369
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	341,803	405	369
Adjustments to Fund Balance			
Reserved for Encumbrances	64,776	—	—
Total Fund Balance (Deficit) – Adjusted	406,579	405	369
Total Liabilities and Fund Balance	\$ 421,263	\$ 405	\$ 369

Safety Net Reserve Fund (1019)	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)	State Emergency Telephone Number Account (0022)
\$ 900,000	\$ 1	\$ 1	\$ 3,287	\$ —	\$ 15	\$ 93,602
—	27,257	37,249	—	353	2,900	—
—	83	—	—	—	—	26,780
—	298	420	—	4	35	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 900,000	\$ 27,639	\$ 37,670	\$ 3,287	\$ 357	\$ 2,950	\$ 120,382
\$ —	\$ 2	\$ 603	\$ —	\$ —	\$ 2	\$ 7,165
—	—	—	1	—	291	1,234
—	—	29	—	—	1	—
—	3,826	—	—	—	9	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,828	632	1	—	303	8,399
—	—	30,245	—	—	—	—
—	—	—	—	—	—	—
900,000	23,639	—	3,284	357	2,579	10,750
—	—	(8,956)	—	—	—	—
900,000	23,639	21,289	3,284	357	2,579	10,750
—	172	15,749	2	—	68	101,233
900,000	23,811	37,038	3,286	357	2,647	111,983
\$ 900,000	\$ 27,639	\$ 37,670	\$ 3,287	\$ 357	\$ 2,950	\$ 120,382

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2024

(Amounts in thousands)

	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,192	\$ 30,157	\$ 250
Deposits in Surplus Money Investment Fund	80,854	—	—
Receivables	3,588	—	—
Due From Other Funds	927	36	—
Due From Other Governments	2,047	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 89,608	\$ 30,193	\$ 250
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	248	748	—
Due To Other Governments	272	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	520	748	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	11,250	—	8
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	23,803	22,535	242
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	35,053	22,535	250
Adjustments to Fund Balance			
Reserved for Encumbrances	54,035	6,910	—
Total Fund Balance (Deficit) – Adjusted	89,088	29,445	250
Total Liabilities and Fund Balance	\$ 89,608	\$ 30,193	\$ 250

Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)	The Public School System Stabilization Account (1029)	Toxic Substances Control Account (0557)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Total
\$ —	\$ 59	\$ 10,831,152	\$ 2,955	\$ —	\$ —	\$ 37,754,361
4,822	—	—	241,323	13	15,329	1,211,141
—	—	—	30,298	—	—	199,812
60	8,827,671	—	7,978	—	505	9,908,845
—	—	—	—	—	—	12,574
—	—	—	—	—	—	2,170
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,882	\$ 8,827,730	\$ 10,831,152	\$ 282,554	\$ 13	\$ 15,834	\$ 49,088,903
\$ 15	\$ 124,100	\$ —	\$ 8,948	\$ —	\$ 123	\$ 158,896
331	—	10,043,501	10,436	2	477	14,179,245
—	—	—	—	—	—	151,668
—	—	—	5,787	—	17	36,765
—	—	—	—	—	—	—
—	8,703,630	—	—	—	—	8,741,908
346	8,827,730	10,043,501	25,171	2	617	23,268,482
—	—	—	146,831	—	—	281,415
—	—	—	—	—	—	22,559,422
4,200	—	787,651	29,375	11	10,961	2,689,361
—	—	—	—	—	—	(83,560)
4,200	—	787,651	176,206	11	10,961	25,446,638
336	—	—	81,177	—	4,256	373,783
4,536	—	787,651	257,383	11	15,217	25,820,421
\$ 4,882	\$ 8,827,730	\$ 10,831,152	\$ 282,554	\$ 13	\$ 15,834	\$ 49,088,903

(Concluded)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
FUND BALANCE (DEFICIT), BEGINNING	\$ 6,604	\$ 715	\$ 3,530
ADDITIONS			
Revenues	1,656	8	58,737
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	426	—	—
Other Additions	—	—	—
Total Additions	2,082	8	58,737
DEDUCTIONS			
Appropriation Expenditures			
State Operations	764	11	12,545
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	764	11	12,545
Transfers To Other Funds	—	—	47
Adjustments to Prior Year Appropriation Expenditures	501	—	(111)
Other Deductions	—	—	—
Total Deductions	1,265	11	12,481
FUND BALANCE (DEFICIT), ENDING	\$ 7,421	\$ 712	\$ 49,786

Budget Stabilization Account (1011)	California Institute for Regenerative Medicine Licensing Revenues and Royalties Fund (1031)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
\$ 22,252,422	\$ 16,114	\$ 5	\$ —	\$ 15	\$ 3,042	\$ 32,410
—	677	—	33	325	—	42,271
851,000	—	—	—	—	—	—
—	—	—	—	—	—	13,210
—	—	—	—	—	—	—
<u>851,000</u>	<u>677</u>	<u>—</u>	<u>33</u>	<u>325</u>	<u>—</u>	<u>55,481</u>
—	—	—	—	138	—	45,239
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>138</u>	<u>—</u>	<u>45,239</u>
544,000	—	—	33	13	—	316
—	—	—	—	1	—	(283)
—	—	—	—	—	—	—
<u>544,000</u>	<u>—</u>	<u>—</u>	<u>33</u>	<u>152</u>	<u>—</u>	<u>45,272</u>
<u>\$ 22,559,422</u>	<u>\$ 16,791</u>	<u>\$ 5</u>	<u>\$ —</u>	<u>\$ 188</u>	<u>\$ 3,042</u>	<u>\$ 42,619</u>

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Consumer Privacy Fund (1030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1	\$ 1,234	\$ 31,176
ADDITIONS			
Revenues	1,599	11,741	37,231
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1)	(24)	(1,406)
Other Additions	—	—	—
Total Additions	1,598	11,717	35,825
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	11,723	42,176
Local Assistance	—	—	28
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	11,723	42,204
Transfers To Other Funds	—	287	608
Adjustments to Prior Year Appropriation Expenditures	—	(37)	(343)
Other Deductions	—	—	—
Total Deductions	—	11,973	42,469
FUND BALANCE (DEFICIT), ENDING	\$ 1,599	\$ 978	\$ 24,532

Department of Justice Child Abuse Fund (0566)	Department of Justice Sexual Habitual Offender Fund (0142)	Developmental Disabilities Services Account (0496)	Disability Access Account (0006)	Education Protection Account (3207)	Energy Resources Programs Account (0465)	Energy Technologies Research, Development and Demonstration Account (0479)
\$ 1,027	\$ 3,911	\$ 156	\$ 34,484	\$ 53	\$ 106,239	\$ 46
504	2,585	7	7,207	—	3,216	2
—	10	—	8,750	—	69,775	—
—	—	—	10,421	—	—	—
—	—	—	—	—	—	—
504	2,595	7	26,378	—	72,991	2
559	2,710	—	12,922	—	51,866	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
559	2,710	—	12,922	—	51,866	—
12	118	—	223	—	3,831	—
—	5	—	(130)	—	494	—
—	—	—	—	—	—	—
571	2,833	—	13,015	—	56,191	—
\$ 960	\$ 3,673	\$ 163	\$ 47,847	\$ 53	\$ 123,039	\$ 48

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Export Document Program Fund (0082)	Farm and Ranch Solid Waste Cleanup and Abatement Account (0558)	Financial Responsibility Penalty Account (0487)
FUND BALANCE (DEFICIT), BEGINNING	\$ 155	\$ 2,609	\$ 653
ADDITIONS			
Revenues	422	141	784
Transfers From Other Funds	—	1,000	—
Prior Year Revenue Adjustments	1	—	—
Other Additions	—	—	—
Total Additions	423	1,141	784
DEDUCTIONS			
Appropriation Expenditures			
State Operations	482	860	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	482	860	—
Transfers To Other Funds	16	3	642
Adjustments to Prior Year Appropriation Expenditures	(24)	(101)	—
Other Deductions	—	—	—
Total Deductions	474	762	642
FUND BALANCE (DEFICIT), ENDING	\$ 104	\$ 2,988	\$ 795

Geothermal Resources Development Account						
Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 51,211	\$ 1,962	\$ 7,773	\$ 14,268	\$ 3,428	\$ —	\$ 7,117
107,456	993	540	23,783	238	3,822	299
—	—	—	939	2,753	—	1,146
(122)	(45)	—	(1,275)	—	—	—
—	—	—	—	—	—	—
107,334	948	540	23,447	2,991	3,822	1,445
97,267	364	1,842	24,091	—	1,529	530
—	—	—	—	—	—	5
—	—	—	—	—	—	—
97,267	364	1,842	24,091	—	1,529	535
682	6	6	6,370	—	2,293	23
(575)	—	(3)	(567)	4,807	—	—
—	—	—	—	—	—	—
97,374	370	1,845	29,894	4,807	3,822	558
\$ 61,171	\$ 2,540	\$ 6,468	\$ 7,821	\$ 1,612	\$ —	\$ 8,004

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
FUND BALANCE (DEFICIT), BEGINNING	\$ 459	\$ 56,724	\$ 1,483
ADDITIONS			
Revenues	1,264	76,226	81
Transfers From Other Funds	—	55,000	—
Prior Year Revenue Adjustments	—	10,381	—
Other Additions	—	—	—
Total Additions	1,264	141,607	81
DEDUCTIONS			
Appropriation Expenditures			
State Operations	554	87,878	(259)
Local Assistance	128	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	682	87,878	(259)
Transfers To Other Funds	17	30,464	—
Adjustments to Prior Year Appropriation Expenditures	(8)	(849)	(332)
Other Deductions	—	—	—
Total Deductions	691	117,493	(591)
FUND BALANCE (DEFICIT), ENDING	\$ 1,032	\$ 80,838	\$ 2,155

Lake Tahoe Science and Lake Improvement Account (1018)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
\$ 6,359	\$ 405	\$ 12,232	\$ 117	\$ 5,207	\$ 11,964	\$ 23,824
2,200	16	9,224	6,121	3,557	10,646	47,121
—	—	—	—	—	—	—
(1)	—	(44)	(254)	947	13	2,484
—	—	—	—	—	—	—
<u>2,199</u>	<u>16</u>	<u>9,180</u>	<u>5,867</u>	<u>4,504</u>	<u>10,659</u>	<u>49,605</u>
1,016	—	5,872	2,428	3,095	5,941	28,589
441	—	—	2,274	—	—	—
—	—	—	—	—	—	—
<u>1,457</u>	<u>—</u>	<u>5,872</u>	<u>4,702</u>	<u>3,095</u>	<u>5,941</u>	<u>28,589</u>
—	—	17	35	74	3,071	352
(35)	—	(653)	(134)	29	(2,181)	(52)
—	—	—	—	—	—	—
<u>1,422</u>	<u>—</u>	<u>5,236</u>	<u>4,603</u>	<u>3,198</u>	<u>6,831</u>	<u>28,889</u>
<u>\$ 7,136</u>	<u>\$ 421</u>	<u>\$ 16,176</u>	<u>\$ 1,381</u>	<u>\$ 6,513</u>	<u>\$ 15,792</u>	<u>\$ 44,540</u>

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Public Utilities Commission Utilities Reimbursement Account (0462)	Rapid Response Reserve Fund (1028)	Rural CUPA Reimbursement Account (1006)
FUND BALANCE (DEFICIT), BEGINNING	\$ 383,817	\$ 405	\$ 1,149
ADDITIONS			
Revenues	303,377	—	—
Transfers From Other Funds	100	—	—
Prior Year Revenue Adjustments	(3,771)	—	—
Other Additions	—	—	—
Total Additions	299,706	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	234,046	—	—
Local Assistance	—	—	780
Capital Outlay	—	—	—
Total Appropriation Expenditures	234,046	—	780
Transfers To Other Funds	55,235	—	—
Adjustments to Prior Year Appropriation Expenditures	(12,337)	—	—
Other Deductions	—	—	—
Total Deductions	276,944	—	780
FUND BALANCE (DEFICIT), ENDING	\$ 406,579	\$ 405	\$ 369

Safety Net Reserve Fund (1019)	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)	State Emergency Telephone Number Account (0022)
\$ 900,000	\$ 22,986	\$ 45,034	\$ 3,208	\$ 353	\$ 2,295	\$ 151,309
—	1,257	1,644	160	61	2,520	186,319
—	—	—	—	—	—	—
—	44	(2)	—	—	54	(9,304)
—	—	—	—	—	—	—
—	1,301	1,642	160	61	2,574	177,015
—	381	10,493	82	57	2,153	41,076
—	—	—	—	—	—	180,868
—	—	—	—	—	—	—
—	381	10,493	82	57	2,153	221,944
—	95	—	—	—	61	93
—	—	(855)	—	—	8	(5,696)
—	—	—	—	—	—	—
—	476	9,638	82	57	2,222	216,341
\$ 900,000	\$ 23,811	\$ 37,038	\$ 3,286	\$ 357	\$ 2,647	\$ 111,983

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
FUND BALANCE (DEFICIT), BEGINNING	\$ 103,064	\$ 24,702	\$ 250
ADDITIONS			
Revenues	4,750	53,831	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(13)	(69)	—
Other Additions	17,778	—	—
Total Additions	22,515	53,762	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	17,600	49,194	—
Local Assistance	18,858	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	36,458	49,194	—
Transfers To Other Funds	33	52	—
Adjustments to Prior Year Appropriation Expenditures	—	(227)	—
Other Deductions	—	—	—
Total Deductions	36,491	49,019	—
FUND BALANCE (DEFICIT), ENDING	\$ 89,088	\$ 29,445	\$ 250

Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)	The Public School System Stabilization Account (1029)	Toxic Substances Control Account (0557)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Total
\$ 3,906	\$ —	\$ 9,514,373	\$ 189,175	\$ 17	\$ 12,309	\$ 34,059,486
5,936	—	—	143,335	11	12,414	1,178,348
—	—	—	91,615	—	—	1,082,088
—	—	—	7,427	1	3,022	32,100
—	25,725,888	—	—	—	—	25,743,666
5,936	25,725,888	—	242,377	12	15,436	28,036,202
5,218	—	—	157,202	17	12,779	973,030
—	—	8,726,722	—	—	—	8,930,104
—	—	—	—	—	—	—
5,218	—	8,726,722	157,202	17	12,779	9,903,134
97	—	—	17,049	1	146	666,421
(9)	—	—	(82)	—	(397)	(20,176)
—	25,725,888	—	—	—	—	25,725,888
5,306	25,725,888	8,726,722	174,169	18	12,528	36,275,267
\$ 4,536	\$ —	\$ 787,651	\$ 257,383	\$ 11	\$ 15,217	\$ 25,820,421

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Feeder Funds

Governmental Cost Funds

Feeder Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 76	\$ 35,631
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	49,003	2,595	3,619,700
Due From Other Funds	504	—	1,330,759
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Total Assets	\$ 49,508	\$ 2,671	\$ 4,986,090
LIABILITIES			
Accounts Payable	\$ 2,643	\$ 34	\$ 14,023
Due To Other Funds	46,865	2,637	741,265
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Other Liabilities	—	—	4,230,802
Total Liabilities	49,508	2,671	4,986,090
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	—	—
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 49,508	\$ 2,671	\$ 4,986,090

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Estate Tax Fund * (0085)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ 11	\$ 128,117	\$ 3,205,290	\$ 3,369,126
—	—	—	—	—	—
—	3	131,494	11,402,273	4,756,442	19,961,510
—	—	14,343	60,077	21,092	1,426,775
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>	<u>\$ 3</u>	<u>\$ 145,848</u>	<u>\$ 11,590,467</u>	<u>\$ 7,982,824</u>	<u>\$ 24,757,411</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 16,700
—	3	143,435	11,585,328	4,950,660	17,470,193
—	—	—	—	3,032,164	3,032,164
—	—	2,408	—	—	2,408
—	—	5	5,139	—	4,235,946
<u>—</u>	<u>3</u>	<u>145,848</u>	<u>11,590,467</u>	<u>7,982,824</u>	<u>24,757,411</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>—</u>	<u>3</u>	<u>145,848</u>	<u>11,590,467</u>	<u>7,982,824</u>	<u>24,757,411</u>

(Concluded)

Governmental Cost Funds

Feeder Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Revenues Collected for Other Funds	420,259	39,609	35,183,062
Sales Tax Collected for Local Government	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	4,128	(3,494)	(1,582,059)
Other Additions	—	3,494	1,582,059
Total Additions	424,387	39,609	35,183,062
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	—	—
Total Appropriation Expenditures	—	—	—
Disbursement of Revenues Collected for Other Funds	420,259	39,609	35,183,062
Distribution of Local Sales Tax Collections	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Other Deductions	4,128	—	—
Total Deductions	424,387	39,609	35,183,062
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Estate Tax Fund (0085)	Inheritance Tax Fund (0089)	Insurance Tax Fund (0090)	Personal Income Tax Fund (0091)	Retail Sales Tax Fund (0094)	Total
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	20,069,970	20,069,970
—	—	3,957,639	111,787,562	33,202,885	184,591,016
—	—	—	—	26,030,733	26,030,733
—	—	—	—	—	—
47	844	6,653	758,229	(178,853)	(994,505)
—	—	—	—	2,763,381	4,348,934
47	844	3,964,292	112,545,791	81,888,116	234,046,148
—	—	—	—	206,041	206,041
—	—	—	—	—	—
—	—	—	—	206,041	206,041
—	—	3,957,639	111,787,562	33,202,885	184,591,016
—	—	—	—	26,030,733	26,030,733
—	—	—	—	20,034,398	20,034,398
—	—	—	—	—	—
47	844	6,653	758,229	2,414,059	3,183,960
47	844	3,964,292	112,545,791	81,888,116	234,046,148
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

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Transportation Funds

Governmental Cost Funds

Transportation Funds

Balance Sheet

State Transportation Fund

Aeronautics
Account

June 30, 2024

(Amounts in thousands)

	Motor Carriers Safety Improvement Fund (0293)	Advance Mitigation Account (2504)	Aeronautics Account (0041)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	1,169	125,607	17,951
Receivables	—	—	6
Due From Other Funds	16	1,368	3,614
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,186	\$ 126,976	\$ 21,571
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 12
Due To Other Funds	223	79	749
Due To Other Governments	—	—	222
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	223	79	983
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	1,053
Contingency Reserve for Economic Uncertainties	946	126,897	8,707
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	946	126,897	9,760
Adjustments to Fund Balance			
Reserved for Encumbrances	17	—	10,828
Total Fund Balance (Deficit) – Adjusted	963	126,897	20,588
Total Liabilities and Fund Balance	\$ 1,186	\$ 126,976	\$ 21,571

State Transportation Fund
(Continued on next page)

Motor Vehicle Account						State Highway Account (Continued on next page)
Local Airport Loan Account (0052)	Mass Transit Revolving Account (0055)	Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	Public Transportation Account (0046)	Road Maintenance and Rehabilitation Account (3290)	SR-710 Rehabilitation Account (2503)
\$ 1	\$ 1	\$ 183,912	\$ 1,792	\$ 12	\$ —	\$ 712
23,050	999	653,973	—	2,394,355	3,864,566	—
245	—	52,090	—	37,754	21,175	—
258	—	148,304	79	491	876,079	131
—	—	4,493	—	33	—	—
—	—	24,464	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 23,554	\$ 1,000	\$ 1,067,236	\$ 1,871	\$ 2,432,646	\$ 4,761,820	\$ 843
\$ —	\$ —	\$ 65,415	\$ —	\$ 551	\$ 74,548	\$ —
—	—	198,016	231	23,532	277,109	—
—	—	21,408	—	284,409	292,633	—
—	—	—	—	—	—	—
—	—	6,935	—	79,296	—	—
—	—	388	—	—	—	—
—	—	—	—	—	—	—
—	—	38,247	—	—	—	—
—	—	330,409	231	387,788	644,290	—
—	—	25,374	—	2,057,895	2,250,028	—
23,554	1,000	295,639	1,640	—	259,332	843
—	—	—	—	(195,524)	—	—
23,554	1,000	321,013	1,640	1,862,371	2,509,360	843
—	—	415,814	—	182,487	1,608,170	—
23,554	1,000	736,827	1,640	2,044,858	4,117,530	843
\$ 23,554	\$ 1,000	\$ 1,067,236	\$ 1,871	\$ 2,432,646	\$ 4,761,820	\$ 843

(Continued)

Governmental Cost Funds

Transportation Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

State Transportation Fund
(Continued from previous page)

State Highway Account (Continued from previous page)

State Highway Account (0042)	Trade Corridor Enhancement Account (3291)	Transportation Revolving Account (0048)
------------------------------------	----------------------------------------------------	-----------------------------------------------

ASSETS

Cash in State Treasury and Agency Accounts	\$ 25,003	\$ —	\$ —
Deposits in Surplus Money Investment Fund	619,539	1,710,374	908,972
Receivables	—	—	67,325
Due From Other Funds	462	175,090	2,374,125
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	31,212
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 645,004	\$ 1,885,464	\$ 3,381,634

LIABILITIES

Accounts Payable	\$ 767	\$ 2,409	\$ 210,128
Due To Other Funds	19,131	33,900	3,087,797
Due To Other Governments	2,432	55,729	9,349
Accrued Interest Payable	—	—	—
Advance Collections	201,149	—	—
Deposits	2,719	—	—
Advances From Other Funds	—	—	—
Other Liabilities	76,827	—	74,360
Total Liabilities	303,025	92,038	3,381,634

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	6,162,092	2,052,745	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(5,820,691)	(871,472)	—
Total Fund Balance (Deficit) – Unadjusted	341,401	1,181,273	—
Adjustments to Fund Balance			
Reserved for Encumbrances	578	612,153	—
Total Fund Balance (Deficit) – Adjusted	341,979	1,793,426	—
Total Liabilities and Fund Balance	\$ 645,004	\$ 1,885,464	\$ 3,381,634

Transportation Tax Fund

Highway Users Tax Account (0062)	Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Total
\$ 156,979	\$ 711	\$ 40,138	\$ —	\$ 409,263
—	—	11,420	62,230	10,394,205
—	—	904,500	114,286	1,197,381
898,011	—	4,103	11,520	4,493,651
—	—	—	—	4,526
—	—	—	—	55,677
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
\$ 1,054,990	\$ 711	\$ 960,161	\$ 188,036	\$ 16,554,703
\$ —	\$ —	\$ 39,026	\$ —	\$ 392,856
780,087	—	921,135	177,480	5,519,469
274,903	1	—	—	941,086
—	—	—	—	—
—	—	—	—	287,380
—	—	—	—	3,107
—	—	—	—	—
—	—	—	—	189,434
1,054,990	1	960,161	177,480	7,333,332
—	704	—	—	12,549,891
—	6	—	10,550	729,114
—	—	(694)	—	(6,888,381)
—	710	(694)	10,550	6,390,624
—	—	694	6	2,830,747
—	710	—	10,556	9,221,371
\$ 1,054,990	\$ 711	\$ 960,161	\$ 188,036	\$ 16,554,703

(Concluded)

Governmental Cost Funds

Transportation Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	State Transportation Fund		
			Aeronautics Account
	Motor Carriers Safety Improvement Fund (0293)	Advance Mitigation Account (2504)	Aeronautics Account (0041)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,038	\$ 125,843	\$ 18,379
ADDITIONS			
Revenues	1,938	4,997	656
Transfers From Other Funds	13	—	10,710
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,951	4,997	11,366
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,918	755	4,488
Local Assistance	—	—	2,621
Capital Outlay	—	3,188	—
Total Appropriation Expenditures	1,918	3,943	7,109
Transfers To Other Funds	110	—	2,030
Adjustments to Prior Year Appropriation Expenditures	(2)	—	18
Other Deductions	—	—	—
Total Deductions	2,026	3,943	9,157
FUND BALANCE (DEFICIT), ENDING	\$ 963	\$ 126,897	\$ 20,588

* Abnormal balance in Capital Outlay is due reimbursements exceeding expenditures.

State Transportation Fund
(Continued on next page)

Motor Vehicle Account						State Highway Account (Continued on next page)
Local Airport Loan Account (0052)	Mass Transit Revolving Account (0055)	Motor Vehicle Account (0044)	New Motor Vehicle Board Account (0054)	Public Transportation Account (0046)	Road Maintenance and Rehabilitation Account (3290)	SR-710 Rehabilitation Account (2503)
\$ 3,084	\$ 1,000	\$ 784,088	\$ 1,818	\$ 1,849,208	\$ 3,794,609	\$ 500
1,720	—	4,764,681	1,743	528,952	1,895,086	343
21,810	—	2,089	—	1,440,809	2,870,629	—
(5)	—	360	—	(34,379)	(26,574)	—
745	—	—	—	—	—	—
<u>24,270</u>	<u>—</u>	<u>4,767,130</u>	<u>1,743</u>	<u>1,935,382</u>	<u>4,739,141</u>	<u>343</u>
—	—	4,811,073	1,872	171,661	882,702	—
1,300	—	14,781	—	1,307,062	1,817,651	—
—	—	(1)	—	(118,861) *	1,107,375	—
<u>1,300</u>	<u>—</u>	<u>4,825,853</u>	<u>1,872</u>	<u>1,359,862</u>	<u>3,807,728</u>	<u>—</u>
2,500	—	60,311	39	251,763	625,000	—
—	—	(71,773)	10	128,107	(16,508)	—
—	—	—	—	—	—	—
<u>3,800</u>	<u>—</u>	<u>4,814,391</u>	<u>1,921</u>	<u>1,739,732</u>	<u>4,416,220</u>	<u>—</u>
<u>\$ 23,554</u>	<u>\$ 1,000</u>	<u>\$ 736,827</u>	<u>\$ 1,640</u>	<u>\$ 2,044,858</u>	<u>\$ 4,117,530</u>	<u>\$ 843</u>

(Continued)

Governmental Cost Funds

Transportation Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

State Transportation Fund (Continued from previous page)			
State Highway Account (Continued from previous page)			
	State Highway Account (0042)	Trade Corridor Enhancement Account (3291)	Transportation Revolving Account (0048)
FUND BALANCE (DEFICIT), BEGINNING	\$ 874,918	\$ 1,551,274	\$ —
ADDITIONS			
Revenues	1,656,345	62,387	—
Transfers From Other Funds	6,309,688	501,942	2,957,000
Prior Year Revenue Adjustments	42,030	—	—
Other Additions	—	—	14,932,371
Total Additions	8,008,063	564,329	17,889,371
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,115,146	13,154	—
Local Assistance	265,097	36,598	—
Capital Outlay	1,138,154	171,607	—
Total Appropriation Expenditures	4,518,397	221,359	—
Transfers To Other Funds	3,374,877	100,000	2,957,000
Adjustments to Prior Year Appropriation Expenditures	647,728	818	—
Other Deductions	—	—	14,932,371
Total Deductions	8,541,002	322,177	17,889,371
FUND BALANCE (DEFICIT), ENDING	\$ 341,979	\$ 1,793,426	\$ —

Transportation Tax Fund

Highway Users Tax Account (0062)	Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Total
\$ —	\$ 710	\$ —	\$ 9,471	\$ 9,015,940
—	—	9,270,829	881,822	19,071,499
8,795,927	—	—	4,329	22,914,946
—	—	9,732	37	(8,799)
—	—	—	—	14,933,116
8,795,927	—	9,280,561	886,188	56,910,762
1,554	—	57,127	20,433	9,081,883
1,828,445	—	—	—	5,273,555
—	—	—	—	2,301,462
1,829,999	—	57,127	20,433	16,656,900
6,965,928	—	9,223,523	864,688	24,427,769
—	—	(89)	(18)	688,291
—	—	—	—	14,932,371
8,795,927	—	9,280,561	885,103	56,705,331
\$ —	\$ 710	\$ —	\$ 10,556	\$ 9,221,371

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Other Governmental Cost Funds

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	988 State Suicide and Behavioral Health Crisis Services Fund (3414)	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 60,708	\$ 8,758	\$ 500
Deposits in Surplus Money Investment Fund	—	—	22,325
Receivables	7,247	—	2
Due From Other Funds	9	—	482
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 67,964	\$ 8,758	\$ 23,310
LIABILITIES			
Accounts Payable	\$ 15,635	\$ —	\$ 153
Due To Other Funds	208	—	41
Due To Other Governments	—	—	—
Advance Collections	—	—	1,403
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	15,843	—	1,597
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,465	—	—
Contingency Reserve for Economic Uncertainties	43,216	3,465	21,149
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	44,681	3,465	21,149
Adjustments to Fund Balance			
Reserved for Encumbrances	7,440	5,293	564
Total Fund Balance (Deficit) – Adjusted	52,121	8,758	21,713
Total Liabilities and Fund Balance	\$ 67,964	\$ 8,758	\$ 23,310

Air Pollution Control Fund

Acupuncture Fund (0108)	AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund (0115)	Cost of Implementation Account (3237)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)
\$ 88	\$ 351	\$ 1,233	\$ 1	\$ —	\$ 52,587	\$ 6,562
5,138	559,360	786,290	51,575	70,928	—	—
1	149,994	106	381	—	8	—
142	6,762	26,398	3,815	1,282	882	252
—	—	—	—	—	23	—
—	—	—	—	—	765	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,369	\$ 716,467	\$ 814,027	\$ 55,772	\$ 72,210	\$ 54,265	\$ 6,814
\$ 48	\$ 3,837	\$ 1,139	\$ 4,477	\$ 35	\$ 568	\$ 7
15	171	4,487	5,930	819	800	80
—	1,637	257	116	—	726	—
265	—	129	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	27,173	—
328	5,645	6,012	10,523	854	29,267	87
—	—	5,236	—	—	—	—
4,562	710,283	680,685	18,855	40,522	18,476	6,679
—	—	—	—	—	—	—
4,562	710,283	685,921	18,855	40,522	18,476	6,679
479	539	122,094	26,394	30,834	6,522	48
5,041	710,822	808,015	45,249	71,356	24,998	6,727
\$ 5,369	\$ 716,467	\$ 814,027	\$ 55,772	\$ 72,210	\$ 54,265	\$ 6,814

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Aliso Canyon Recovery Account (3371)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Ammunition Safety and Enforcement Special Fund (3303)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 92
Deposits in Surplus Money Investment Fund	71,000	670,374	2,875
Receivables	—	—	136
Due From Other Funds	102	9,949	27
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 71,102	\$ 680,323	\$ 3,130
LIABILITIES			
Accounts Payable	\$ —	\$ 165	\$ —
Due To Other Funds	—	1,280	605
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	1,445	605
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	293,920	—
Contingency Reserve for Economic Uncertainties	71,102	111,411	2,525
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	71,102	405,331	2,525
Adjustments to Fund Balance			
Reserved for Encumbrances	—	273,547	—
Total Fund Balance (Deficit) – Adjusted	71,102	678,878	2,525
Total Liabilities and Fund Balance	\$ 71,102	\$ 680,323	\$ 3,130

Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Appliance Efficiency Enforcement Subaccount (3205)	Apprenticeship Training Contribution Fund (3022)	Army Facilities Agreement Program Income Fund (3427)	Arts and Entertainment Fund (3159)	Assembly Operating Fund (0125)
\$ 1,150	\$ 49	\$ —	\$ 114	\$ 464	\$ 32	\$ 10,306
—	31,212	2,890	81,108	—	—	—
—	1	—	—	26	—	—
12	2,232	34	881	224	—	—
—	—	—	—	10	—	—
—	—	—	—	—	—	39
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,162	\$ 33,494	\$ 2,924	\$ 82,103	\$ 724	\$ 32	\$ 10,345
\$ —	\$ 7	\$ —	\$ —	\$ —	\$ —	\$ 10,150
94	294	186	916	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
94	301	186	916	—	—	10,150
—	—	—	—	—	—	160
978	30,455	1,471	80,859	481	32	35
—	—	—	—	—	—	—
978	30,455	1,471	80,859	481	32	195
90	2,738	1,267	328	243	—	—
1,068	33,193	2,738	81,187	724	32	195
\$ 1,162	\$ 33,494	\$ 2,924	\$ 82,103	\$ 724	\$ 32	\$ 10,345

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Asset Forfeiture Fund (0847)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 21,297	\$ —	\$ 547
Deposits in Surplus Money Investment Fund	—	604	12,820
Receivables	—	—	2
Due From Other Funds	—	18	827
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 21,297	\$ 622	\$ 14,196
LIABILITIES			
Accounts Payable	\$ —	\$ 60	\$ 563
Due To Other Funds	—	22	68
Due To Other Governments	—	—	—
Advance Collections	—	—	1,296
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	82	1,927
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	21,297	513	11,926
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	21,297	513	11,926
Adjustments to Fund Balance			
Reserved for Encumbrances	—	27	343
Total Fund Balance (Deficit) – Adjusted	21,297	540	12,269
Total Liabilities and Fund Balance	\$ 21,297	\$ 622	\$ 14,196

Board of Pilot Commissioners' Special Fund

Behavioral Science Examiners Fund (0773)	Better for Families Tax Refund Fund (3399)	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)	Pilot Boat Surcharge Account (3439)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
\$ 415	\$ 10	\$ 21	\$ 249	\$ 8,222	\$ 52	\$ 1,729
17,571	—	5,818	5,887	—	626	32,723
5	—	1,184	266	471	—	1
399	—	63	101	—	23	2,997
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 18,390</u>	<u>\$ 10</u>	<u>\$ 7,086</u>	<u>\$ 6,503</u>	<u>\$ 8,693</u>	<u>\$ 701</u>	<u>\$ 37,451</u>
\$ 179	\$ —	\$ —	\$ —	\$ —	\$ 9	\$ 677
50	10	32	—	—	55	456
—	—	—	—	—	—	1
1,664	—	—	—	—	205	7,762
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,893</u>	<u>10</u>	<u>32</u>	<u>—</u>	<u>—</u>	<u>269</u>	<u>8,896</u>
—	—	—	—	—	—	268
16,241	—	6,431	4,663	8,693	418	26,808
—	—	—	—	—	—	—
<u>16,241</u>	<u>—</u>	<u>6,431</u>	<u>4,663</u>	<u>8,693</u>	<u>418</u>	<u>27,076</u>
256	—	623	1,840	—	14	1,479
<u>16,497</u>	<u>—</u>	<u>7,054</u>	<u>6,503</u>	<u>8,693</u>	<u>432</u>	<u>28,555</u>
<u>\$ 18,390</u>	<u>\$ 10</u>	<u>\$ 7,086</u>	<u>\$ 6,503</u>	<u>\$ 8,693</u>	<u>\$ 701</u>	<u>\$ 37,451</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

		Breast Cancer Fund	
	Bosco-Keene Renewable Resources Investment Fund (0940)	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,376	\$ —	\$ 633
Deposits in Surplus Money Investment Fund	—	3,243	—
Receivables	39	—	519
Due From Other Funds	118	55	7
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,533	\$ 3,298	\$ 1,159
LIABILITIES			
Accounts Payable	\$ 3	\$ 35	\$ 7
Due To Other Funds	87	244	1,152
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	90	279	1,159
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	48	—	—
Contingency Reserve for Economic Uncertainties	3,388	2,136	—
Unreserved-Undesignated	—	—	(14)
Total Fund Balance (Deficit) – Unadjusted	3,436	2,136	(14)
Adjustments to Fund Balance			
Reserved for Encumbrances	7	883	14
Total Fund Balance (Deficit) – Adjusted	3,443	3,019	—
Total Liabilities and Fund Balance	\$ 3,533	\$ 3,298	\$ 1,159

Breast Cancer Research Account (0007)	Broadband Loan Loss Reserve Fund (3411)	Building Initiative for Low-Emissions Development Program Fund (3373)	Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)
\$ —	\$ —	\$ 1	\$ 11,212	\$ 1	\$ 1	\$ 91
18,899	175,000	72,478	—	6,442	404,236	3,705
—	—	—	88	—	12,846	—
758	252	801	18	335	4,318	203
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 19,657</u>	<u>\$ 175,252</u>	<u>\$ 73,280</u>	<u>\$ 11,318</u>	<u>\$ 6,778</u>	<u>\$ 421,401</u>	<u>\$ 3,999</u>
\$ 10,877	\$ —	\$ —	\$ 25	\$ 823	\$ 9,525	\$ 21
—	—	81	778	—	849	7
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>10,877</u>	<u>—</u>	<u>81</u>	<u>803</u>	<u>823</u>	<u>10,374</u>	<u>28</u>
—	—	66,572	—	—	53,679	—
8,600	175,252	2,231	10,417	5,955	234,978	3,876
—	—	—	—	—	—	—
<u>8,600</u>	<u>175,252</u>	<u>68,803</u>	<u>10,417</u>	<u>5,955</u>	<u>288,657</u>	<u>3,876</u>
180	—	4,396	98	—	122,370	95
<u>8,780</u>	<u>175,252</u>	<u>73,199</u>	<u>10,515</u>	<u>5,955</u>	<u>411,027</u>	<u>3,971</u>
<u>\$ 19,657</u>	<u>\$ 175,252</u>	<u>\$ 73,280</u>	<u>\$ 11,318</u>	<u>\$ 6,778</u>	<u>\$ 421,401</u>	<u>\$ 3,999</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

California Beverage Container Recycling Fund

	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 13,974	\$ 21
Deposits in Surplus Money Investment Fund	42,041	758,488	22,229
Receivables	675	276,100	1,913
Due From Other Funds	453	16,385	295
Due From Other Governments	—	—	—
Prepaid Expenses	—	353	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 43,170	\$ 1,065,300	\$ 24,458
LIABILITIES			
Accounts Payable	\$ 36	\$ 126,834	\$ 8,370
Due To Other Funds	—	3,656	—
Due To Other Governments	—	863	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	36	131,353	8,370
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	400,407	—
Contingency Reserve for Economic Uncertainties	43,134	488,749	16,088
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	43,134	889,156	16,088
Adjustments to Fund Balance			
Reserved for Encumbrances	—	44,791	—
Total Fund Balance (Deficit) – Adjusted	43,134	933,947	16,088
Total Liabilities and Fund Balance	\$ 43,170	\$ 1,065,300	\$ 24,458

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

				California Cannabis Tax Fund (Continued on next page)		
Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund * (3131)	California Board of Architectural Examiners – Landscape Architects Fund (0757)	California Cannabis Tax Fund (3314)	California Highway Patrol (3347)	Cannabis Fines and Penalties Account (3388)
\$ 1	\$ 1	\$ —	\$ 41	\$ 415,413	\$ 9,527	\$ 837
3,099	41,642	—	780	—	—	—
458	2,611	—	—	173,052	—	572
33	329	—	13	132	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,591	\$ 44,583	\$ —	\$ 834	\$ 588,597	\$ 9,527	\$ 1,409
\$ —	\$ 10,257	\$ —	\$ 16	\$ 253	\$ —	\$ —
—	—	—	5	243,365	10	—
—	—	—	—	—	—	—
—	—	—	150	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	10,257	—	171	243,618	10	—
—	—	—	—	5,981	8,504	—
3,591	34,326	—	654	338,543	1	1,409
—	—	—	—	—	—	—
3,591	34,326	—	654	344,524	8,505	1,409
—	—	—	9	455	1,012	—
3,591	34,326	—	663	344,979	9,517	1,409
\$ 3,591	\$ 44,583	\$ —	\$ 834	\$ 588,597	\$ 9,527	\$ 1,409

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Cannabis Tax Fund
(Continued from previous page)

June 30, 2024

(Amounts in thousands)

	Department of Cannabis Control (3335)	Department of Cannabis Control – Allocation 2 (3346)	Department of Finance (3342)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 25	\$ 11,127	\$ 440
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 25	\$ 11,127	\$ 440
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	25	11,127	440
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	25	11,127	440
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	25	11,127	440
Total Liabilities and Fund Balance	\$ 25	\$ 11,127	\$ 440

California Cannabis Tax Fund
(Continued on next page)

					Environmental Restoration and Protection Account	
Department of Fish and Wildlife (3338)	Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account (3350)	Department of Pesticide Regulation (3340)	Department of Tax and Fee Administration (3333)	Employment Development Department (3345)	Department of Fish and Wildlife (3351)	Department of Parks and Recreation (3352)
\$ 4,269	\$ 480,027	\$ 1,626	\$ 2,460	\$ 2,437	\$ 188,397	\$ —
—	—	—	—	—	—	132,143
—	493	—	—	—	—	—
4	344,983	—	—	2,205	19	1,457
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 4,273</u>	<u>\$ 825,503</u>	<u>\$ 1,626</u>	<u>\$ 2,460</u>	<u>\$ 4,642</u>	<u>\$ 188,416</u>	<u>\$ 133,600</u>
\$ —	\$ 353,001	\$ —	\$ —	\$ —	\$ —	\$ 245
66	455	—	—	—	2,993	6,325
—	528	—	—	—	—	—
—	—	—	—	—	—	—
—	26,281	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>66</u>	<u>380,265</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,993</u>	<u>6,570</u>
3,344	368,872	1,733	4,601	4,642	225,681	136,285
—	—	—	—	—	—	—
(1,641)	(143)	(107)	(2,141)	—	(49,410)	(35,012)
<u>1,703</u>	<u>368,729</u>	<u>1,626</u>	<u>2,460</u>	<u>4,642</u>	<u>176,271</u>	<u>101,273</u>
2,504	76,509	—	—	—	9,152	25,757
<u>4,207</u>	<u>445,238</u>	<u>1,626</u>	<u>2,460</u>	<u>4,642</u>	<u>185,423</u>	<u>127,030</u>
<u>\$ 4,273</u>	<u>\$ 825,503</u>	<u>\$ 1,626</u>	<u>\$ 2,460</u>	<u>\$ 4,642</u>	<u>\$ 188,416</u>	<u>\$ 133,600</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Cannabis Tax Fund
(Continued from previous page)

June 30, 2024

(Amounts in thousands)

State and Local
Government Law
Enforcement Account

Governor's Office of Business and Economic Development (3376)	Governor's Office of Business and Economic Development – Allocation 2 (3348)	Board of State and Community Corrections (3354)
---------------------------------------------------------------------------	---------------------------------------------------------------------------------------------	----------------------------------------------------------

ASSETS

Cash in State Treasury and Agency Accounts	\$ 16,124	\$ 125,595	\$ 299,947
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,124	\$ 125,595	\$ 299,947

LIABILITIES

Accounts Payable	\$ 8	\$ 3,020	\$ —
Due To Other Funds	10	35	131
Due To Other Governments	1,654	170	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,672	3,225	131

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	4,206	6,479	235,985
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(25)	(117)	(31,154)
Total Fund Balance (Deficit) – Unadjusted	4,181	6,362	204,831
Adjustments to Fund Balance			
Reserved for Encumbrances	10,271	116,008	94,985
Total Fund Balance (Deficit) – Adjusted	14,452	122,370	299,816
Total Liabilities and Fund Balance	\$ 16,124	\$ 125,595	\$ 299,947

California Children and Families Trust Fund (Continued on next page)						
California Highway Patrol (3353)	State Water Resources Control Board (3339)	University of California San Diego Center for Medical Cannabis Research (3349)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)	Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)
\$ 139,887	\$ 2,912	\$ 9,961	\$ 291	\$ 100	\$ 818	\$ 1
—	—	—	—	6,103	32,031	14,918
—	—	—	—	—	15,840	—
—	—	—	—	613	3,134	1,749
—	—	—	—	—	—	—
—	—	—	—	50	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 139,887	\$ 2,912	\$ 9,961	\$ 291	\$ 6,866	\$ 51,823	\$ 16,668
\$ —	\$ 60	\$ —	\$ —	\$ 34	\$ 203	\$ 1,110
455	—	—	45	86	51,620	59
1,217	—	—	—	—	—	3,965
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,672	60	—	45	120	51,823	5,134
161,660	1,694	9,961	—	12,511	6,869	8,524
—	—	—	243	—	—	1,809
(50,000)	(472)	—	—	(5,823)	(7,152)	—
111,660	1,222	9,961	243	6,688	(283)	10,333
26,555	1,630	—	3	58	283	1,201
138,215	2,852	9,961	246	6,746	—	11,534
\$ 139,887	\$ 2,912	\$ 9,961	\$ 291	\$ 6,866	\$ 51,823	\$ 16,668

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

California Children and Families Trust Fund
(Continued from previous page)

	Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ —
Deposits in Surplus Money Investment Fund	15,848	65,378	23,345
Receivables	—	21	—
Due From Other Funds	41,994	3,786	3,423
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 57,842	\$ 69,187	\$ 26,768
LIABILITIES			
Accounts Payable	\$ —	\$ 1,546	\$ 1,059
Due To Other Funds	—	102	56
Due To Other Governments	2,643	7,625	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,643	9,273	1,115
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	13,205	49,017	15,085
Contingency Reserve for Economic Uncertainties	41,994	5,687	6,151
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	55,199	54,704	21,236
Adjustments to Fund Balance			
Reserved for Encumbrances	—	5,210	4,417
Total Fund Balance (Deficit) – Adjusted	55,199	59,914	25,653
Total Liabilities and Fund Balance	\$ 57,842	\$ 69,187	\$ 26,768

Research and Development Account (0637)	Unallocated Account (0639)	California Circular Economy Fund (3408)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Domestic Violence Prevention Fund (3272)
\$ 1	\$ 1	\$ 13,854	\$ 11	\$ 22	\$ 8	\$ 1
41,857	31,377	—	—	5,386	2,673	—
—	17	—	—	611	489	—
2,042	1,724	—	—	61	26	—
—	—	—	—	—	—	—
—	—	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 43,900	\$ 33,119	\$ 13,854	\$ 11	\$ 6,080	\$ 3,197	\$ 1
\$ 1,915	\$ 38	\$ 91	\$ —	\$ 20	\$ 17	\$ —
69	—	911	—	82	1	—
4,170	932	—	11	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,154	970	1,002	11	102	18	—
31,945	30,473	—	—	—	—	—
2,040	1,395	12,136	—	5,829	3,172	1
—	—	—	—	—	—	—
33,985	31,868	12,136	—	5,829	3,172	1
3,761	281	716	—	149	7	—
37,746	32,149	12,852	—	5,978	3,179	1
\$ 43,900	\$ 33,119	\$ 13,854	\$ 11	\$ 6,080	\$ 3,197	\$ 1

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

California Electronic Cigarette Excise Tax
Fund

	California Earthquake Safety Fund (3361)	California Electronic Cigarette Excise Tax Fund (3366)	Health Professions Career Opportunity Program (3394)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,123	\$ 9,635	\$ 3,963
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	10,706	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,123	\$ 20,341	\$ 3,963
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	18,463	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	18,463	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	2,769	—
Contingency Reserve for Economic Uncertainties	1,123	—	3,963
Unreserved-Undesignated	—	(891)	—
Total Fund Balance (Deficit) – Unadjusted	1,123	1,878	3,963
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	1,123	1,878	3,963
Total Liabilities and Fund Balance	\$ 1,123	\$ 20,341	\$ 3,963

California Environmental License Plate Fund						
University of California Medical Education Account (3395)	California Emergency Relief Fund (3398)	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)
\$ 5,548	\$ 3,459,762	\$ 1,554	\$ 555	\$ 2,572	\$ 130	\$ 86
—	—	—	37,033	—	—	14,841
—	12,030	—	204	—	—	597
—	—	13	5,501	8	7	215
—	—	—	131	—	—	838
—	—	—	78	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,548	\$ 3,471,792	\$ 1,567	\$ 43,502	\$ 2,580	\$ 137	\$ 16,577
\$ —	\$ 34,283	\$ 1	\$ 847	\$ 34	\$ 130	\$ 36
—	23,084	62	5,009	163	—	703
—	1,653	—	287	—	—	—
—	—	—	16	238	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	59,020	63	6,159	435	130	739
—	82,337	—	4,322	—	—	—
5,548	2,444,708	1,237	21,151	1,940	7	15,340
—	—	—	—	—	—	—
5,548	2,527,045	1,237	25,473	1,940	7	15,340
—	885,727	267	11,870	205	—	498
5,548	3,412,772	1,504	37,343	2,145	7	15,838
\$ 5,548	\$ 3,471,792	\$ 1,567	\$ 43,502	\$ 2,580	\$ 137	\$ 16,577

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Healthcare,
Research and
Prevention Tobacco
Tax Act of 2016 Fund

June 30, 2024

(Amounts in thousands)

	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (3304)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 77,338
Deposits in Surplus Money Investment Fund	23,310	49,138	—
Receivables	—	4,892	64,929
Due From Other Funds	4,314	582	2,629
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 27,625	\$ 54,612	\$ 144,896
LIABILITIES			
Accounts Payable	\$ 168	\$ 236	\$ 812
Due To Other Funds	1,158	6,063	144,084
Due To Other Governments	—	—	—
Advance Collections	26	1,527	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,352	7,826	144,896
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	5,043	907
Contingency Reserve for Economic Uncertainties	25,382	25,817	—
Unreserved-Undesignated	—	—	(921)
Total Fund Balance (Deficit) – Unadjusted	25,382	30,860	(14)
Adjustments to Fund Balance			
Reserved for Encumbrances	891	15,926	14
Total Fund Balance (Deficit) – Adjusted	26,273	46,786	—
Total Liabilities and Fund Balance	\$ 27,625	\$ 54,612	\$ 144,896

California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund
(Continued on next page)

Tobacco Law Enforcement Account						
Graduate Medical Education Account (3306)	Medical Research Program Account (3310)	State Dental Program Account (3307)	Department of Justice Subaccount (3320)	Department of Public Health Subaccount (3318)	Department of Tax and Fee Administration Subaccount (3319)	Tobacco Law Enforcement Account (3308)
\$ 89,876	\$ 88,497	\$ 54,580	\$ 1	\$ 1,531	\$ 11,905	\$ 1,230
—	—	—	127,427	—	—	—
—	—	—	—	—	—	—
—	—	280	1,423	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 89,876</u>	<u>\$ 88,497</u>	<u>\$ 54,860</u>	<u>\$ 128,851</u>	<u>\$ 1,531</u>	<u>\$ 11,905</u>	<u>\$ 1,230</u>
\$ —	\$ —	\$ 2	\$ 89	\$ 101	\$ —	\$ —
—	—	—	591	282	561	—
—	—	146	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>148</u>	<u>680</u>	<u>384</u>	<u>561</u>	<u>—</u>
—	—	—	—	—	—	—
89,876	88,497	31,135	64,043	681	11,223	1,230
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>89,876</u>	<u>88,497</u>	<u>31,135</u>	<u>64,043</u>	<u>681</u>	<u>11,223</u>	<u>1,230</u>
—	—	23,577	64,128	466	121	—
<u>89,876</u>	<u>88,497</u>	<u>54,712</u>	<u>128,171</u>	<u>1,147</u>	<u>11,344</u>	<u>1,230</u>
<u>\$ 89,876</u>	<u>\$ 88,497</u>	<u>\$ 54,860</u>	<u>\$ 128,851</u>	<u>\$ 1,531</u>	<u>\$ 11,905</u>	<u>\$ 1,230</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Healthcare, Research and
Prevention Tobacco Tax Act of 2016 Fund
(Continued from previous page)

June 30, 2024

(Amounts in thousands)

Tobacco Prevention and Control Programs
Account

	Department of Education Subaccount (3321)	Department of Public Health Subaccount (3322)	California Heritage Fund (0156)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 18,657	\$ 62,716	\$ —
Deposits in Surplus Money Investment Fund	—	—	59
Receivables	—	—	—
Due From Other Funds	1,416	15,748	1
Due From Other Governments	59	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 20,132	\$ 78,464	\$ 60
LIABILITIES			
Accounts Payable	\$ 756	\$ 30,899	\$ —
Due To Other Funds	67	1,907	—
Due To Other Governments	1,213	19,118	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,036	51,924	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	10,838	23,752	60
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	10,838	23,752	60
Adjustments to Fund Balance			
Reserved for Encumbrances	7,258	2,788	—
Total Fund Balance (Deficit) – Adjusted	18,096	26,540	60
Total Liabilities and Fund Balance	\$ 20,132	\$ 78,464	\$ 60

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund * (3033)	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Account (1027)	California Student Housing Revolving Loan Fund (3433)	California Teleconnect Fund Administrative Committee Fund	
					California Teleconnect Fund Administrative Committee Fund (0493)	Digital Divide Account (3409)
\$ 1	\$ 1	\$ —	\$ 352,877	\$ 1	\$ 1	\$ —
35,386	88,011	—	—	203,284	116,528	2,097
7,551	—	—	—	—	13,340	—
364	971	—	—	2,214	1,169	20
—	—	—	679	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 43,302	\$ 88,983	\$ —	\$ 353,556	\$ 205,499	\$ 131,038	\$ 2,117
\$ 2,536	\$ 800	\$ —	\$ —	\$ —	\$ 10,459	\$ —
82	45	—	71	—	196	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,618	845	—	71	—	10,655	—
—	—	—	1,686	199,657	—	—
40,638	88,096	—	2,776	5,842	119,933	1,556
—	—	—	—	—	—	—
40,638	88,096	—	4,462	205,499	119,933	1,556
46	42	—	349,023	—	450	561
40,684	88,138	—	353,485	205,499	120,383	2,117
\$ 43,302	\$ 88,983	\$ —	\$ 353,556	\$ 205,499	\$ 131,038	\$ 2,117

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	California Tire Recycling Management Fund (0226)	California Tobacco Directory Fund (3421)	California Used Oil Recycling Fund (0100)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	120,484	49	38,121
Receivables	16,070	—	5,449
Due From Other Funds	1,366	—	415
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 137,924	\$ 50	\$ 43,985
LIABILITIES			
Accounts Payable	\$ 1,066	\$ —	\$ 2,321
Due To Other Funds	7,735	—	573
Due To Other Governments	9,647	—	724
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	18,448	—	3,618
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,882	—	1,000
Contingency Reserve for Economic Uncertainties	93,831	50	38,142
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	95,713	50	39,142
Adjustments to Fund Balance			
Reserved for Encumbrances	23,763	—	1,225
Total Fund Balance (Deficit) – Adjusted	119,476	50	40,367
Total Liabilities and Fund Balance	\$ 137,924	\$ 50	\$ 43,985

California Water Fund (0144)	Cannabis Control Fund (3288)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	CCRC Oversight Fund (0163)	Cemetery and Funeral Fund (0717)
\$ 1,386	\$ 5,170	\$ 15	\$ 1	\$ 1	\$ 1	\$ 96
—	157,530	2,358	4,555	2,284	876	2,383
—	65	—	—	—	—	—
—	1,936	178	61	25	7	143
—	—	—	—	—	—	—
—	119	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,386	\$ 164,820	\$ 2,551	\$ 4,617	\$ 2,310	\$ 884	\$ 2,622
\$ —	\$ 6,277	\$ 39	\$ —	\$ —	\$ —	\$ 61
—	7,930	3	—	—	115	47
—	1,382	200	—	—	—	—
—	—	—	—	—	—	521
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	15,589	242	—	—	115	629
4,526	5	—	—	—	—	—
—	127,675	2,253	4,608	2,310	719	1,719
(3,140)	—	—	—	—	—	—
1,386	127,680	2,253	4,608	2,310	719	1,719
—	21,551	56	9	—	50	274
1,386	149,231	2,309	4,617	2,310	769	1,993
\$ 1,386	\$ 164,820	\$ 2,551	\$ 4,617	\$ 2,310	\$ 884	\$ 2,622

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Center for Data Insights and Innovation Fund (3377)	Certification Account (0166)	Certification and Compliance Fund (3359)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 286	\$ 17	\$ 22,733
Deposits in Surplus Money Investment Fund	—	2,423	—
Receivables	—	—	6,032
Due From Other Funds	—	52	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 286	\$ 2,492	\$ 28,765
LIABILITIES			
Accounts Payable	\$ —	\$ 4	\$ 60
Due To Other Funds	73	2	4,258
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	73	6	4,318
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	152	2,483	23,834
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	152	2,483	23,834
Adjustments to Fund Balance			
Reserved for Encumbrances	61	3	613
Total Fund Balance (Deficit) – Adjusted	213	2,486	24,447
Total Liabilities and Fund Balance	\$ 286	\$ 2,492	\$ 28,765

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Certification Fund (0271)	Certified Access Specialist Fund (3091)	Certified Veteran Service Provider Program Fund (3387)	Charity Bingo Mitigation Fund * (3132)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)
\$ 3	\$ 2,246	\$ 1	\$ —	\$ 1	\$ —	\$ 1
606	—	58,201	—	1,737	70,107	143,101
—	—	—	—	—	130	—
3	—	635	—	56	1,063	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 612	\$ 2,246	\$ 58,837	\$ —	\$ 1,794	\$ 71,300	\$ 143,102
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 224	\$ —
—	58	—	—	—	876	—
—	—	—	—	21	91	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	58	—	—	21	1,191	—
—	—	38,000	—	—	—	—
612	2,128	3,499	—	1,419	55,770	143,102
—	—	—	—	—	—	—
612	2,128	41,499	—	1,419	55,770	143,102
—	60	17,338	—	354	14,339	—
612	2,188	58,837	—	1,773	70,109	143,102
\$ 612	\$ 2,246	\$ 58,837	\$ —	\$ 1,794	\$ 71,300	\$ 143,102

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

Cigarette and
Tobacco Products
Surtax Fund

	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 175	\$ 929
Deposits in Surplus Money Investment Fund	46,279	13,270	11,069
Receivables	—	9	11,536
Due From Other Funds	—	132	174
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 46,280	\$ 13,586	\$ 23,708
LIABILITIES			
Accounts Payable	\$ —	\$ 77	\$ 141
Due To Other Funds	—	1,361	23,567
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	1,438	23,708
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	46,280	12,076	—
Unreserved-Undesignated	—	—	(170)
Total Fund Balance (Deficit) – Unadjusted	46,280	12,076	(170)
Adjustments to Fund Balance			
Reserved for Encumbrances	—	72	170
Total Fund Balance (Deficit) – Adjusted	46,280	12,148	—
Total Liabilities and Fund Balance	\$ 46,280	\$ 13,586	\$ 23,708

Cigarette and Tobacco Products Surtax Fund

Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Cigarette Fire Safety and Firefighter Protection Fund (3269)
\$ 1	\$ 1	\$ —	\$ 1	\$ 1	\$ —	\$ 10
39,750	3,513	982	12,290	15,137	12,123	—
—	—	—	—	—	7	—
7,828	7,164	2,047	1,148	1,179	5,203	—
24	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 47,603	\$ 10,678	\$ 3,029	\$ 13,439	\$ 16,317	\$ 17,333	\$ 10
\$ 29,975	\$ —	\$ —	\$ 41	\$ 10,061	\$ —	\$ —
637	—	—	1,182	96	4,745	—
3,313	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
33,925	—	—	1,223	10,157	4,745	—
1,000	—	—	—	—	—	—
5,303	10,678	3,029	11,145	5,364	11,952	10
—	—	—	—	—	—	—
6,303	10,678	3,029	11,145	5,364	11,952	10
7,375	—	—	1,071	796	636	—
13,678	10,678	3,029	12,216	6,160	12,588	10
\$ 47,603	\$ 10,678	\$ 3,029	\$ 13,439	\$ 16,317	\$ 17,333	\$ 10

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Civil Rights Enforcement and Litigation Fund (3246)	Clandestine Drug Lab Clean-Up Account (0174)	Clean Energy Job Creation Fund (8080)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 10,741	\$ 11	\$ 13,025
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	82	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,823	\$ 11	\$ 13,025
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	10,823	11	13,025
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	10,823	11	13,025
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	10,823	11	13,025
Total Liabilities and Fund Balance	\$ 10,823	\$ 11	\$ 13,025

Contractors' License
Fund
(Continued on next
page)

Clinical Laboratory Improvement Fund (0098)	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	College Access Tax Credit Fund (3263)	Consumer Recovery Account (3294)	Contingent Fund of the Medical Board of California (0758)	Construction Management Education Account (0093)
\$ 269	\$ 3,906	\$ 4,207	\$ —	\$ 2,598	\$ 2,127	\$ 3
15,228	—	—	1,750	—	23,036	505
—	—	—	—	—	3	—
216	—	—	19	—	4,337	5
—	—	—	—	—	—	—
—	—	—	—	—	6	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 15,713	\$ 3,906	\$ 4,207	\$ 1,769	\$ 2,598	\$ 29,509	\$ 513
\$ 114	\$ 10	\$ —	\$ 1	\$ —	\$ 756	\$ —
15	—	31	31	—	614	—
—	—	—	—	—	—	—
—	—	—	—	—	15,249	3
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
129	10	31	32	—	16,619	3
—	1,048	—	—	—	—	—
15,404	2,147	4,134	1,737	2,598	12,576	510
—	—	—	—	—	—	—
15,404	3,195	4,134	1,737	2,598	12,576	510
180	701	42	—	—	314	—
15,584	3,896	4,176	1,737	2,598	12,890	510
\$ 15,713	\$ 3,906	\$ 4,207	\$ 1,769	\$ 2,598	\$ 29,509	\$ 513

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

Contractors' License
Fund
(Continued from
previous page)

	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,685	\$ 216	\$ 119
Deposits in Surplus Money Investment Fund	47,284	—	91,529
Receivables	11	—	213
Due From Other Funds	1,281	—	1,201
Due From Other Governments	—	—	5,847
Prepaid Expenses	103	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 50,364	\$ 216	\$ 98,909
LIABILITIES			
Accounts Payable	\$ 827	\$ —	\$ 4,842
Due To Other Funds	281	—	18
Due To Other Governments	1	—	9,372
Advance Collections	5,934	—	3,049
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	7,043	—	17,281
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	41,741	216	36,508
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	41,741	216	36,508
Adjustments to Fund Balance			
Reserved for Encumbrances	1,580	—	45,120
Total Fund Balance (Deficit) – Adjusted	43,321	216	81,628
Total Liabilities and Fund Balance	\$ 50,364	\$ 216	\$ 98,909

Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Covered Battery Recycling Fund (3416)	Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Data and Innovation Services Revolving Fund (9753)
\$ 2	\$ 12	\$ 902	\$ —	\$ 45	\$ 379	\$ 32,939
1,983	1,576	—	8,050	4,581	45,996	—
1	—	—	—	—	287	—
22	21	—	108	50	422	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,008	\$ 1,609	\$ 902	\$ 8,158	\$ 4,676	\$ 47,084	\$ 32,939
\$ —	\$ 22	\$ —	\$ 6	\$ —	\$ 27	\$ 3,389
—	17	180	1,242	—	2,398	457
—	—	—	—	—	—	1,450
—	107	—	1	—	32,345	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	146	180	1,249	—	34,770	5,296
—	—	—	—	—	—	23,642
1,654	1,433	698	6,300	1,201	11,386	3,849
—	—	—	—	—	—	—
1,654	1,433	698	6,300	1,201	11,386	27,491
354	30	24	609	3,475	928	152
2,008	1,463	722	6,909	4,676	12,314	27,643
\$ 2,008	\$ 1,609	\$ 902	\$ 8,158	\$ 4,676	\$ 47,084	\$ 32,939

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Data Brokers' Registry Fund (3372)	Davis-Dolwig Account (3210)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	949	5,478	101,492
Receivables	1	—	9,637
Due From Other Funds	10	191	1,100
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 961	\$ 5,669	\$ 112,230
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,831
Due To Other Funds	—	2,746	203
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	2,746	2,034
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	179	683	—
Contingency Reserve for Economic Uncertainties	782	2,240	73,179
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	961	2,923	73,179
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	37,017
Total Fund Balance (Deficit) – Adjusted	961	2,923	110,196
Total Liabilities and Fund Balance	\$ 961	\$ 5,669	\$ 112,230

Department of Food and Agriculture Fund						
Department of Fish and Wildlife – California Environmental Quality Act Fund (3364)	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	Pierce's Disease Management Account (3010)	Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)
\$ 1,863	\$ —	\$ 1	\$ 1	\$ 1	\$ 192	\$ 1
—	7,437	122	122,634	6,359	18,123	1,626
435	—	—	9,075	—	14	—
35	1,088	1	44,360	4,725	2,964	246
—	—	—	—	—	—	—
—	—	—	—	—	66	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,333	\$ 8,525	\$ 124	\$ 176,070	\$ 11,085	\$ 21,359	\$ 1,873
\$ —	\$ —	\$ —	\$ 736	\$ —	\$ 881	\$ —
239	37	—	1,746	927	1,184	27
—	—	—	—	—	182	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	530	—	5	—
239	37	—	3,012	927	2,252	27
—	—	—	257,304	—	1,935	—
2,084	8,488	117	—	815	6,126	1,434
—	—	—	(116,655)	—	—	—
2,084	8,488	117	140,649	815	8,061	1,434
10	—	7	32,409	9,343	11,046	412
2,094	8,488	124	173,058	10,158	19,107	1,846
\$ 2,333	\$ 8,525	\$ 124	\$ 176,070	\$ 11,085	\$ 21,359	\$ 1,873

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Diablo Canyon Extension Fund (3413)	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 47,532	\$ —	\$ 4,405
Deposits in Surplus Money Investment Fund	—	988	—
Receivables	—	—	—
Due From Other Funds	—	11	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 47,532	\$ 999	\$ 4,405
LIABILITIES			
Accounts Payable	\$ 287	\$ —	\$ —
Due To Other Funds	44	—	70
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	331	—	70
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	42,344	—	—
Contingency Reserve for Economic Uncertainties	—	999	4,331
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	42,344	999	4,331
Adjustments to Fund Balance			
Reserved for Encumbrances	4,857	—	4
Total Fund Balance (Deficit) – Adjusted	47,201	999	4,335
Total Liabilities and Fund Balance	\$ 47,532	\$ 999	\$ 4,405

Disaster Assistance
Fund

Earthquake Emergency Investigations Account (0257)	Dispensing Opticians Fund (0175)	Distressed Hospital Loan Program Fund (3432)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Driver Training Penalty Assessment Fund (0178)
\$ 27	\$ 1	\$ 61,367	\$ 6	\$ 1,940	\$ —	\$ 1,209
—	7	—	7,653	—	4,194	—
—	—	—	—	116	—	—
—	—	—	350	—	47	—
—	—	—	8,312	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 27</u>	<u>\$ 8</u>	<u>\$ 61,367</u>	<u>\$ 16,321</u>	<u>\$ 2,056</u>	<u>\$ 4,241</u>	<u>\$ 1,209</u>
\$ —	\$ —	\$ —	\$ 2,449	\$ —	\$ 40	\$ 864
—	—	—	553	37	257	98
—	—	—	23	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>3,025</u>	<u>37</u>	<u>297</u>	<u>962</u>
—	—	58,616	—	—	—	—
27	8	—	6,288	1,824	3,413	211
—	—	—	—	—	—	—
<u>27</u>	<u>8</u>	<u>58,616</u>	<u>6,288</u>	<u>1,824</u>	<u>3,413</u>	<u>211</u>
—	—	2,751	7,008	195	531	36
<u>27</u>	<u>8</u>	<u>61,367</u>	<u>13,296</u>	<u>2,019</u>	<u>3,944</u>	<u>247</u>
<u>\$ 27</u>	<u>\$ 8</u>	<u>\$ 61,367</u>	<u>\$ 16,321</u>	<u>\$ 2,056</u>	<u>\$ 4,241</u>	<u>\$ 1,209</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Driving-Under-the- Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,385	\$ 61	\$ 1
Deposits in Surplus Money Investment Fund	—	2,725	—
Receivables	—	—	—
Due From Other Funds	—	143	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,385	\$ 2,929	\$ 1
LIABILITIES			
Accounts Payable	\$ —	\$ 43	\$ —
Due To Other Funds	88	6	—
Due To Other Governments	—	4	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	88	53	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,253	2,813	1
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,253	2,813	1
Adjustments to Fund Balance			
Reserved for Encumbrances	44	63	—
Total Fund Balance (Deficit) – Adjusted	1,297	2,876	1
Total Liabilities and Fund Balance	\$ 1,385	\$ 2,929	\$ 1

Education and Research Account (3295)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Electronic Recording Authorization Fund (3285)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)
\$ 1,646	\$ —	\$ 13	\$ 68	\$ 1	\$ —	\$ 1
—	401,405	18,291	2,769	42	42,832	527
—	21,065	—	2	—	5,916	—
—	4,466	197	141	1	463	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 1,646</u>	<u>\$ 426,936</u>	<u>\$ 18,501</u>	<u>\$ 2,980</u>	<u>\$ 44</u>	<u>\$ 49,211</u>	<u>\$ 529</u>
\$ 52	\$ 476	\$ —	\$ 28	\$ —	\$ —	\$ —
—	1,346	73	1	12	2,511	6
—	—	—	16	—	—	—
—	—	—	272	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>52</u>	<u>1,822</u>	<u>73</u>	<u>317</u>	<u>12</u>	<u>2,511</u>	<u>6</u>
—	176,873	—	—	—	—	—
1,594	—	18,205	2,528	32	44,329	523
—	(149,514)	—	—	—	—	—
<u>1,594</u>	<u>27,359</u>	<u>18,205</u>	<u>2,528</u>	<u>32</u>	<u>44,329</u>	<u>523</u>
—	397,755	223	135	—	2,371	—
<u>1,594</u>	<u>425,114</u>	<u>18,428</u>	<u>2,663</u>	<u>32</u>	<u>46,700</u>	<u>523</u>
<u>\$ 1,646</u>	<u>\$ 426,936</u>	<u>\$ 18,501</u>	<u>\$ 2,980</u>	<u>\$ 44</u>	<u>\$ 49,211</u>	<u>\$ 529</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Emergency Medical Air Transportation and Children's Coverage Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 76	\$ 8
Deposits in Surplus Money Investment Fund	221	1,112	326
Receivables	—	38	1
Due From Other Funds	—	15	4
Due From Other Governments	—	51	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 222	\$ 1,292	\$ 339
LIABILITIES			
Accounts Payable	\$ —	\$ 4	\$ 2
Due To Other Funds	—	360	22
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	364	24
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	222	526	295
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	222	526	295
Adjustments to Fund Balance			
Reserved for Encumbrances	—	402	20
Total Fund Balance (Deficit) – Adjusted	222	928	315
Total Liabilities and Fund Balance	\$ 222	\$ 1,292	\$ 339

Emergency Medical Technician Certification Fund (3137)	Employee Housing Regulation Fund (3425)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Employment Opportunity Fund (3273)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)
\$ 44	\$ 628	\$ —	\$ 11	\$ 4,297	\$ —	\$ —
2,299	—	40,681	298,475	—	15,051	—
43	1	—	132,188	—	69	15,929
27	—	1,799	43,117	—	177	98
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,235	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 2,413</u>	<u>\$ 629</u>	<u>\$ 42,480</u>	<u>\$ 475,026</u>	<u>\$ 4,297</u>	<u>\$ 15,297</u>	<u>\$ 16,027</u>
\$ 10	\$ —	\$ 100	\$ —	\$ —	\$ 271	\$ 2
261	180	300	69,079	—	1,201	3
—	—	—	—	3,188	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	5,677	—	—	—
<u>271</u>	<u>180</u>	<u>400</u>	<u>74,756</u>	<u>3,188</u>	<u>1,472</u>	<u>5</u>
—	—	—	—	—	1,370	—
2,047	416	41,484	388,698	1,109	8,882	16,022
—	—	—	—	—	—	—
<u>2,047</u>	<u>416</u>	<u>41,484</u>	<u>388,698</u>	<u>1,109</u>	<u>10,252</u>	<u>16,022</u>
95	33	596	11,572	—	3,573	—
<u>2,142</u>	<u>449</u>	<u>42,080</u>	<u>400,270</u>	<u>1,109</u>	<u>13,825</u>	<u>16,022</u>
<u>\$ 2,413</u>	<u>\$ 629</u>	<u>\$ 42,480</u>	<u>\$ 475,026</u>	<u>\$ 4,297</u>	<u>\$ 15,297</u>	<u>\$ 16,027</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Enterprise Zone Fund (3165)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	240	50,188	9,135
Receivables	—	—	175
Due From Other Funds	3	556	74
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 243	\$ 50,744	\$ 9,385
LIABILITIES			
Accounts Payable	\$ —	\$ 123	\$ —
Due To Other Funds	—	22	32
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	145	32
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	9,898	—
Contingency Reserve for Economic Uncertainties	243	26,992	8,445
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	243	36,890	8,445
Adjustments to Fund Balance			
Reserved for Encumbrances	—	13,709	908
Total Fund Balance (Deficit) – Adjusted	243	50,599	9,353
Total Liabilities and Fund Balance	\$ 243	\$ 50,744	\$ 9,385

Environmental Laboratory Improvement Fund (0179)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)
\$ 1	\$ 3,024	\$ 567	\$ 19,662	\$ —	\$ 1	\$ 1
3,974	—	—	—	21,622	121,816	14,332
—	—	—	1,960	13	—	332
41	—	26	164	232	1,708	154
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,016	\$ 3,024	\$ 593	\$ 21,786	\$ 21,867	\$ 123,525	\$ 14,819
\$ —	\$ —	\$ —	\$ 130	\$ —	\$ 732	\$ 2
472	—	—	555	—	59	204
—	—	—	—	—	2	—
—	—	—	39	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
472	—	—	724	—	793	206
—	—	—	—	4,111	—	—
3,480	3,024	593	19,117	17,711	122,526	14,611
—	—	—	—	—	—	—
3,480	3,024	593	19,117	21,822	122,526	14,611
64	—	—	1,945	45	206	2
3,544	3,024	593	21,062	21,867	122,732	14,613
\$ 4,016	\$ 3,024	\$ 593	\$ 21,786	\$ 21,867	\$ 123,525	\$ 14,819

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Farmworker Remedial Account (0023)	Film Promotion and Marketing Fund (3095)	Financial Empowerment Fund (3360)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	956	19	8,897
Receivables	—	—	—
Due From Other Funds	10	—	93
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 968	\$ 20	\$ 8,991
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	10
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	10
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	8,135
Contingency Reserve for Economic Uncertainties	968	20	564
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	968	20	8,699
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	282
Total Fund Balance (Deficit) – Adjusted	968	20	8,981
Total Liabilities and Fund Balance	\$ 968	\$ 20	\$ 8,991

Fish and Game Preservation Fund

Financial Protection Fund (3363)	Firearms Safety and Enforcement Special Fund (1008)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Native Species Conservation and Enhancement Account (0213)	Nesting Bird Habitat Incentive Program Account (3392)
\$ 708	\$ 678	\$ —	\$ 157,320	\$ 1	\$ 1	\$ 4,166
90,368	10,881	2,255	—	2,862	1,024	—
589	433	—	10,885	—	1	—
2,541	126	25	85,762	34	11	—
—	—	—	—	—	—	—
173	—	—	1,281	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 94,379	\$ 12,118	\$ 2,280	\$ 255,248	\$ 2,897	\$ 1,037	\$ 4,166
\$ 1,984	\$ 570	\$ —	\$ 26,572	\$ —	\$ —	\$ 959
595	228	—	41,179	6	47	23
—	1	—	4,118	—	—	250
3,686	—	—	8,613	—	—	—
—	—	—	235	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,265	799	—	80,717	6	47	1,232
—	—	—	943	—	—	—
80,151	10,518	2,280	149,322	2,879	982	2,932
—	—	—	—	—	—	—
80,151	10,518	2,280	150,265	2,879	982	2,932
7,963	801	—	24,266	12	8	2
88,114	11,319	2,280	174,531	2,891	990	2,934
\$ 94,379	\$ 12,118	\$ 2,280	\$ 255,248	\$ 2,897	\$ 1,037	\$ 4,166

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Fish and Wildlife Regional Conservation Investment Strategy Program Fund (3415)	Flood Risk Management Fund (3296)	Food Safety Fund (0177)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 69	\$ 1,807	\$ 167
Deposits in Surplus Money Investment Fund	—	—	4,365
Receivables	—	—	—
Due From Other Funds	—	—	232
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 69	\$ 1,807	\$ 4,764
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 83
Due To Other Funds	—	—	60
Due To Other Governments	—	—	—
Advance Collections	—	127	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	127	143
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	69	1,680	4,541
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	69	1,680	4,541
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	80
Total Fund Balance (Deficit) – Adjusted	69	1,680	4,621
Total Liabilities and Fund Balance	\$ 69	\$ 1,807	\$ 4,764

Forced or Involuntary Sterilization Compensation Account (3383)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
\$ 2,475	\$ 1	\$ 121	\$ 3,238	\$ 8	\$ 1	\$ 2,243
—	18	—	—	2,110	29,589	42,641
—	—	—	—	—	239,767	42,482
—	—	—	—	24	1,601	792
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,475	\$ 19	\$ 121	\$ 3,238	\$ 2,142	\$ 270,958	\$ 88,158
\$ —	\$ —	\$ —	\$ 75	\$ —	\$ 167,893	\$ 7,673
456	—	15	—	129	93	23
—	—	—	—	—	—	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
456	—	15	75	129	167,986	7,704
2,011	—	—	—	—	3,367	—
—	19	—	3,163	1,911	99,580	19,340
—	—	—	—	—	—	—
2,011	19	—	3,163	1,911	102,947	19,340
8	—	106	—	102	25	61,114
2,019	19	106	3,163	2,013	102,972	80,454
\$ 2,475	\$ 19	\$ 121	\$ 3,238	\$ 2,142	\$ 270,958	\$ 88,158

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Golden State Stimulus Emergency Fund (3379)	Greenhouse Gas Reduction Fund (3228)	Habitat Conservation Fund (0262)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 64,257	\$ 10,000	\$ 125,262
Deposits in Surplus Money Investment Fund	—	14,955,900	—
Receivables	—	36	—
Due From Other Funds	—	254,836	4,634
Due From Other Governments	—	141	—
Prepaid Expenses	—	3	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 64,257	\$ 15,220,916	\$ 129,896
LIABILITIES			
Accounts Payable	\$ —	\$ 148,761	\$ 229
Due To Other Funds	5,618	165,630	221
Due To Other Governments	—	245,254	6,478
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,618	559,645	6,928
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	7,918,468	86,966
Contingency Reserve for Economic Uncertainties	58,639	1,064,339	13,876
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	58,639	8,982,807	100,842
Adjustments to Fund Balance			
Reserved for Encumbrances	—	5,678,464	22,126
Total Fund Balance (Deficit) – Adjusted	58,639	14,661,271	122,968
Total Liabilities and Fund Balance	\$ 64,257	\$ 15,220,916	\$ 129,896

Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle- Deserted Well Abatement Fund (0275)	Health Care Affordability Reserve Fund (3381)	Health Care Benefits Fund (3054)	Health Care Services Plan Fines and Penalties Fund (3311)	Health Plan Improvement Trust Fund (3209)	Health Statistics Special Fund (0099)
\$ 1,011	\$ —	\$ 116,679	\$ 3,094	\$ 31,236	\$ 1	\$ 19
12,087	26,556	—	—	—	5,188	29,778
2	—	—	—	—	—	5,573
162	285	19,822	—	—	58	317
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 13,262</u>	<u>\$ 26,841</u>	<u>\$ 136,501</u>	<u>\$ 3,094</u>	<u>\$ 31,236</u>	<u>\$ 5,247</u>	<u>\$ 35,687</u>
\$ —	\$ 653	\$ 39,984	\$ 1,941	\$ —	\$ —	\$ 106
2,396	—	—	—	16	139	317
—	10	6,546	—	—	—	1,068
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,396</u>	<u>663</u>	<u>46,530</u>	<u>1,941</u>	<u>16</u>	<u>139</u>	<u>1,491</u>
—	—	—	—	—	—	—
9,167	—	89,971	1,153	29,846	4,621	34,189
—	(720)	—	—	—	—	—
<u>9,167</u>	<u>(720)</u>	<u>89,971</u>	<u>1,153</u>	<u>29,846</u>	<u>4,621</u>	<u>34,189</u>
1,699	26,898	—	—	1,374	487	7
<u>10,866</u>	<u>26,178</u>	<u>89,971</u>	<u>1,153</u>	<u>31,220</u>	<u>5,108</u>	<u>34,196</u>
<u>\$ 13,262</u>	<u>\$ 26,841</u>	<u>\$ 136,501</u>	<u>\$ 3,094</u>	<u>\$ 31,236</u>	<u>\$ 5,247</u>	<u>\$ 35,687</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Healthcare Treatment Fund		
	Healthcare Treatment Fund (3305)	Loan Repayment Program Account (3375)	Heritage Enrichment Resource Fund (3170)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 219,566	\$ 1,163
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	193	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 193	\$ 219,566	\$ 1,163
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	129	—	3
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	129	—	3
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	219,566	1,160
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	219,566	1,160
Adjustments to Fund Balance			
Reserved for Encumbrances	64	—	—
Total Fund Balance (Deficit) – Adjusted	64	219,566	1,160
Total Liabilities and Fund Balance	\$ 193	\$ 219,566	\$ 1,163

High Polluter Repair or Removal Account

Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Home Care Fund (3255)	Home & Community- Based Services American Rescue Plan Fund (8507)	Home Furnishings and Thermal Insulation Fund (0752)	Horse and Jockey Safety and Welfare Account (3380)
\$ —	\$ 617	\$ 1	\$ 15	\$ 530,142	\$ 177	\$ 823
43,583	46,731	1,227	5,054	—	6,821	—
—	1	—	—	—	—	31
904	1,134	13	26	415,775	206	—
—	—	—	—	—	—	—
—	—	—	—	—	4	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 44,487	\$ 48,483	\$ 1,241	\$ 5,095	\$ 945,917	\$ 7,208	\$ 854
\$ 1,203	\$ 2,562	\$ 84	\$ —	\$ 552,223	\$ 22	\$ 62
—	6	127	—	42,175	6	—
—	—	—	—	23,603	—	—
—	—	—	—	—	280	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,203	2,568	211	—	618,001	308	62
—	—	—	—	193,478	—	—
41,560	44,937	493	5,095	—	6,805	748
—	—	—	—	(16,692)	—	—
41,560	44,937	493	5,095	176,786	6,805	748
1,724	978	537	—	151,130	95	44
43,284	45,915	1,030	5,095	327,916	6,900	792
\$ 44,487	\$ 48,483	\$ 1,241	\$ 5,095	\$ 945,917	\$ 7,208	\$ 854

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 56	\$ 306	\$ —
Deposits in Surplus Money Investment Fund	1,585	172,183	218,875
Receivables	3,192	11,695	—
Due From Other Funds	18	14,218	—
Due From Other Governments	—	—	—
Prepaid Expenses	2	207	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,853	\$ 198,609	\$ 218,875
LIABILITIES			
Accounts Payable	\$ 1,082	\$ 433	\$ —
Due To Other Funds	45	1,391	192
Due To Other Governments	—	—	—
Advance Collections	—	1,733	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,127	3,557	192
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,361	184,576	218,577
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,361	184,576	218,577
Adjustments to Fund Balance			
Reserved for Encumbrances	1,365	10,476	106
Total Fund Balance (Deficit) – Adjusted	3,726	195,052	218,683
Total Liabilities and Fund Balance	\$ 4,853	\$ 198,609	\$ 218,875

Integrated Waste Management Fund
(Continued on next page)

Indian Gaming Special Distribution Fund (0367)	Industrial Hemp Enrollment and Oversight Fund (3396)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Carpet Stewardship Penalty Subaccount (3196)
\$ 3	\$ 856	\$ 513	\$ 25,946	\$ 458	\$ 786	\$ 1,185
179,910	—	37,157	55,370	—	—	—
12,736	—	1,033	33,028	174	126	—
2,383	—	401	2,857	—	—	—
—	—	—	75	—	—	—
—	—	—	507	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 195,032	\$ 856	\$ 39,104	\$ 117,783	\$ 632	\$ 912	\$ 1,185
\$ 37,983	\$ —	\$ 37	\$ 2,893	\$ —	\$ —	\$ —
1,195	—	50	20,596	57	48	—
106	—	—	81	—	—	—
95	—	—	159	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	5,885	—	—	—
39,379	—	87	29,614	57	48	—
—	—	—	—	—	—	—
152,255	856	33,955	50,050	575	864	1,185
—	—	—	—	—	—	—
152,255	856	33,955	50,050	575	864	1,185
3,398	—	5,062	38,119	—	—	—
155,653	856	39,017	88,169	575	864	1,185
\$ 195,032	\$ 856	\$ 39,104	\$ 117,783	\$ 632	\$ 912	\$ 1,185

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

Integrated Waste Management Fund
(Continued from previous page)

ASSETS

	Electronic Waste Recovery and Recycling Account	Electronic Waste Recovery and Recycling Account	Integrated Waste Management Account
	Covered Battery-Embedded Waste Recycling Fee Subaccount (3418)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)
Cash in State Treasury and Agency Accounts	\$ 1,147	\$ 7,094	\$ 2
Deposits in Surplus Money Investment Fund	—	231,524	37,288
Receivables	—	8,714	14,607
Due From Other Funds	—	2,555	667
Due From Other Governments	—	—	38
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,147	\$ 249,887	\$ 52,602

LIABILITIES

Accounts Payable	\$ —	\$ 31,217	\$ 14
Due To Other Funds	124	1,581	4,044
Due To Other Governments	—	362	1,818
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	124	33,160	5,876

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	997	213,434	42,277
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	997	213,434	42,277
Adjustments to Fund Balance			
Reserved for Encumbrances	26	3,293	4,449
Total Fund Balance (Deficit) – Adjusted	1,023	216,727	46,726
Total Liabilities and Fund Balance	\$ 1,147	\$ 249,887	\$ 52,602

Recycling Market Development Revolving Loan Subaccount (0281)	Internal Health Information Integrity Quality Improvement Account (3151)	Labor and Workforce Development Fund (3078)	Labor Enforcement and Compliance Fund (3152)	Lead-Acid Battery Cleanup Fund (3301)	Lead-Related Construction Fund (3155)	Learning Recovery Emergency Fund (3402)
\$ 94	\$ —	\$ 687,700	\$ 48	\$ 1	\$ 1,452	\$ —
23,698	1	—	213,144	77,143	—	—
—	—	1	5	7,103	—	39
290	—	150	2,499	837	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 24,082	\$ 1	\$ 687,851	\$ 215,696	\$ 85,084	\$ 1,452	\$ 39
\$ 19	\$ —	\$ —	\$ —	\$ 37	\$ 10	\$ —
173	—	3,800	6,112	1,339	320	—
—	—	1,198	—	56	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
192	—	4,998	6,112	1,432	330	—
2,000	—	96,272	—	24,779	—	14
21,175	1	573,299	202,808	39,834	1,102	25
—	—	—	—	—	—	—
23,175	1	669,571	202,808	64,613	1,102	39
715	—	13,282	6,776	19,039	20	—
23,890	1	682,853	209,584	83,652	1,122	39
\$ 24,082	\$ 1	\$ 687,851	\$ 215,696	\$ 85,084	\$ 1,452	\$ 39

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Licensed Midwifery Fund (0755)	Lithium Extraction Excise Tax Fund *	Local Agency Deposit Security Fund (0240)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	248	—	554
Receivables	—	—	—
Due From Other Funds	3	—	7
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 253	\$ —	\$ 562
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	13	—	37
Due To Other Governments	—	—	—
Advance Collections	8	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	21	—	37
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	232	—	498
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	232	—	498
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	27
Total Fund Balance (Deficit) – Adjusted	232	—	525
Total Liabilities and Fund Balance	\$ 253	\$ —	\$ 562

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

† Fund balance exists due to timing factor.

Local Revenue Fund
(Continued on next page)

Sales Tax Account
(Continued on next page)

Local Charges for Prepaid Mobile Telephony Services Fund (3270)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	CalWORKs Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)	Family Support Subaccount (3248)	Health Subaccount (0353)
\$ 202	\$ —	\$ 7,068	\$ —	\$ —	\$ —	\$ —
—	1,073	—	—	—	—	—
494	—	5,320	—	—	—	—
—	12	493,715	81,654	59,843	21,454	43,242
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 696</u>	<u>\$ 1,085</u>	<u>\$ 506,103</u>	<u>\$ 81,654</u>	<u>\$ 59,843</u>	<u>\$ 21,454</u>	<u>\$ 43,242</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
368	—	505,383	—	—	—	21,454
328	—	—	81,654	59,843	21,454	21,788
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>696</u>	<u>—</u>	<u>505,383</u>	<u>81,654</u>	<u>59,843</u>	<u>21,454</u>	<u>43,242</u>
—	—	—	—	—	—	—
—	1,085	720	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>1,085</u>	<u>720</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
—	—	—	—	—	—	—
—	1,085	720 †	—	—	—	—
<u>\$ 696</u>	<u>\$ 1,085</u>	<u>\$ 506,103</u>	<u>\$ 81,654</u>	<u>\$ 59,843</u>	<u>\$ 21,454</u>	<u>\$ 43,242</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

Sales Tax Account
(Continued from previous page)

	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	704	417,879	—
Receivables	—	—	—
Due From Other Funds	548,357	411,616	283,356
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 549,062	\$ 829,495	\$ 283,356
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	65,698	829,495	—
Due To Other Governments	483,364	—	283,356
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	549,062	829,495	283,356
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	—	—
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 549,062	\$ 829,495	\$ 283,356

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Local Revenue Fund
(Continued on next page)

Sales Tax Growth Account				Vehicle License Fee Account (Continued on next page)		
Caseload Subaccount * (0354)	General Growth Subaccount * (0361)	Sales Tax Growth Account * (0333)	Vehicle License Collection Account (0329)	CalWORKs Maintenance of Effort Subaccount * (3276)	Child Poverty and Family Supplemental Support Subaccount * (3282)	Family Support Subaccount * (3281)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	103,690	—	—	—
—	—	—	—	—	—	—
—	—	—	7,588	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 111,278</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	111,278	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>111,278</u>	<u>—</u>	<u>—</u>	<u>—</u>
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 111,278</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

Vehicle License Fee Account
(Continued from previous page)

	Health Subaccount (3279)	Mental Health Subaccount (3278)	Social Services Subaccount * (3274)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	2,280	149,879	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,280	\$ 149,879	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	2,280	149,879	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,280	149,879	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	—	—
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 2,280	\$ 149,879	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

Vehicle License Fee Growth Account			Enhancing Law Enforcement Activities Subaccount			
Vehicle License Fee Account (0332)	General Growth Subaccount (3280)	Vehicle License Fee Growth Account (0334)	Community Corrections Subaccount (3223)	District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount (3222)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 202,233	\$ 5,833
184,213	—	—	—	—	—	—
—	—	—	—	—	—	—
90,972	120,746	123,026	353,135	14,645	172,156	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 275,185</u>	<u>\$ 120,746</u>	<u>\$ 123,026</u>	<u>\$ 353,135</u>	<u>\$ 14,645</u>	<u>\$ 374,389</u>	<u>\$ 5,833</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
275,185	—	123,026	—	—	—	—
—	120,746	—	353,135	14,645	374,389	5,833
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>275,185</u>	<u>120,746</u>	<u>123,026</u>	<u>353,135</u>	<u>14,645</u>	<u>374,389</u>	<u>5,833</u>
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>\$ 275,185</u>	<u>\$ 120,746</u>	<u>\$ 123,026</u>	<u>\$ 353,135</u>	<u>\$ 14,645</u>	<u>\$ 374,389</u>	<u>\$ 5,833</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Local Revenue Fund 2011
(Continued from previous page)

Law Enforcement Services Account
(Continued from previous page)

June 30, 2024

(Amounts in thousands)

Juvenile Justice Subaccount

ASSETS

	Juvenile Justice Subaccount (3225)	Juvenile Reentry Grant Special Account (3226)	Youthful Offender Block Grant Special Account (3227)
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	44,791	2,472	42,319
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 44,791	\$ 2,472	\$ 42,319

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	44,791	—	—
Due To Other Governments	—	2,472	42,319
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	44,791	2,472	42,319

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	—	—
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 44,791	\$ 2,472	\$ 42,319

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

				Support Services Account (Continued on next page)		
				Behavioral Health Subaccount		
Law Enforcement Services Account (3215)	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 (3171)	Mental Health Account (3179)	Behavioral Health Subaccount (3217)	Women and Children's Residential Treatment Services Special Account (3239)	County Intervention Support Services Subaccount (3325)
\$ —	\$ —	\$ 821,805	\$ —	\$ —	\$ —	\$ 3,685
—	—	—	—	—	—	—
—	—	—	—	—	—	—
528,834	116,262	886,071	186,759	400,757	851	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 528,834</u>	<u>\$ 116,262</u>	<u>\$ 1,707,876</u>	<u>\$ 186,759</u>	<u>\$ 400,757</u>	<u>\$ 851</u>	<u>\$ 3,685</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
528,834	—	1,667,144	186,759	851	—	3,685
—	116,262	—	—	399,906	851	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>528,834</u>	<u>116,262</u>	<u>1,667,144</u>	<u>186,759</u>	<u>400,757</u>	<u>851</u>	<u>3,685</u>
—	—	—	—	—	—	—
—	—	40,732	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>40,732</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
—	—	—	—	—	—	—
—	—	40,732 *	—	—	—	—
<u>\$ 528,834</u>	<u>\$ 116,262</u>	<u>\$ 1,707,876</u>	<u>\$ 186,759</u>	<u>\$ 400,757</u>	<u>\$ 851</u>	<u>\$ 3,685</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Local Revenue Fund 2011
(Continued from previous page)

Support Services Account
(Continued from previous page)

June 30, 2024

(Amounts in thousands)

	Protective Services Subaccount (3216)	Support Services Account (3214)	Long-Term Care Quality Assurance Fund (3213)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 171,271
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	550,795	951,552	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 550,795	\$ 951,552	\$ 171,271
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	951,552	—
Due To Other Governments	550,795	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	550,795	951,552	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	171,271
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	—	171,271
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	171,271
Total Liabilities and Fund Balance	\$ 550,795	\$ 951,552	\$ 171,271

Low Income Health Program MCE Out- of-Network Emergency Care Services Fund (3201)	Major League Sporting Event Raffle Fund (3297)	Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Enrollment Fund (3428)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medi-Cal County Behavioral Health Fund (3420)
\$ 1	\$ —	\$ —	\$ 642,064	\$ 892	\$ 5,962	\$ —
856	2,806	45,032	—	79,598	—	493,052
—	—	—	—	1,056	—	—
—	32	485	—	1,123	1	3,764
—	—	—	—	—	—	—
—	—	—	—	34	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 857	\$ 2,838	\$ 45,517	\$ 642,064	\$ 82,703	\$ 5,963	\$ 496,816
\$ —	\$ 6	\$ —	\$ —	\$ 2,957	\$ —	\$ —
—	30	—	—	140	714	—
—	—	—	—	4	—	—
—	—	—	—	11	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	36	—	—	3,112	714	—
—	—	—	—	—	—	—
857	2,798	45,517	642,064	74,734	5,071	496,816
—	—	—	—	—	—	—
857	2,798	45,517	642,064	74,734	5,071	496,816
—	4	—	—	4,857	178	—
857	2,802	45,517	642,064	79,591	5,249	496,816
\$ 857	\$ 2,838	\$ 45,517	\$ 642,064	\$ 82,703	\$ 5,963	\$ 496,816

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Medi-Cal Drug Rebate Fund (3331)	Medi-Cal Emergency Medical Transport Fund (3323)	Medi-Cal Loan Repayment Program Special Fund (3401)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 126,551	\$ 25,058	\$ 38,046
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 126,551	\$ 25,058	\$ 38,046
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	11	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	11	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	126,551	25,047	38,046
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	126,551	25,047	38,046
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	126,551	25,047	38,046
Total Liabilities and Fund Balance	\$ 126,551	\$ 25,058	\$ 38,046

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Mental Health Services Fund						
Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Reversion Account Subaccount * (3327)	The Supportive Housing Program Subaccount (3357)
\$ 1	\$ 31	\$ 3,731	\$ 1	\$ 72	\$ —	\$ 2
11	2,609	—	3,347	1,089,401	—	89,774
—	—	—	—	2	—	—
—	25	—	132	1,391,754	—	1,677
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 12</u>	<u>\$ 2,665</u>	<u>\$ 3,731</u>	<u>\$ 3,480</u>	<u>\$ 2,481,229</u>	<u>\$ —</u>	<u>\$ 91,453</u>
\$ —	\$ 1	\$ —	\$ —	\$ 2,902	\$ —	\$ 1
—	2	23	7	1,594	—	200
—	—	—	—	238,313	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>3</u>	<u>23</u>	<u>7</u>	<u>242,809</u>	<u>—</u>	<u>201</u>
—	—	—	—	578,753	—	—
12	2,662	3,708	2,488	1,393,088	—	91,252
—	—	—	—	—	—	—
<u>12</u>	<u>2,662</u>	<u>3,708</u>	<u>2,488</u>	<u>1,971,841</u>	<u>—</u>	<u>91,252</u>
—	—	—	985	266,579	—	—
<u>12</u>	<u>2,662</u>	<u>3,708</u>	<u>3,473</u>	<u>2,238,420</u>	<u>—</u>	<u>91,252</u>
<u>\$ 12</u>	<u>\$ 2,665</u>	<u>\$ 3,731</u>	<u>\$ 3,480</u>	<u>\$ 2,481,229</u>	<u>\$ —</u>	<u>\$ 91,453</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Mine Reclamation Account		
	Mercury Thermostat Collection Program Fund (3390)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 393	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	6,691	3,276
Receivables	—	—	—
Due From Other Funds	—	72	41
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 393	\$ 6,763	\$ 3,318
LIABILITIES			
Accounts Payable	\$ —	\$ 11	\$ 5
Due To Other Funds	53	7	393
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	53	18	398
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	336	6,514	2,862
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	336	6,514	2,862
Adjustments to Fund Balance			
Reserved for Encumbrances	4	231	58
Total Fund Balance (Deficit) – Adjusted	340	6,745	2,920
Total Liabilities and Fund Balance	\$ 393	\$ 6,763	\$ 3,318

Missing Persons DNA Data Base Fund (3016)	Mobilehome Dispute Resolution Fund (3329)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources and Parks Preservation Fund (3312)	Naturopathic Doctor's Fund (3069)
\$ —	\$ 7,550	\$ —	\$ —	\$ 5,256	\$ 98,348	\$ 8
5,527	—	14,993	3,745	—	—	844
—	26	442	98	34	—	—
114	—	19,304	42	—	—	32
693	—	—	—	—	—	—
—	—	296	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,334	\$ 7,576	\$ 35,035	\$ 3,885	\$ 5,290	\$ 98,348	\$ 884
\$ 123	\$ 128	\$ 2,180	\$ —	\$ —	\$ —	\$ 5
2	395	20,881	18	—	187	—
—	—	43	—	—	—	—
—	—	—	—	—	—	36
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	423	—	—	—	—
125	523	23,527	18	—	187	41
—	—	—	—	—	120,144	—
5,584	4,221	9,991	3,414	5,290	—	828
—	—	—	—	—	(22,478)	—
5,584	4,221	9,991	3,414	5,290	97,666	828
625	2,832	1,517	453	—	495	15
6,209	7,053	11,508	3,867	5,290	98,161	843
\$ 6,334	\$ 7,576	\$ 35,035	\$ 3,885	\$ 5,290	\$ 98,348	\$ 884

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 440	\$ 143
Deposits in Surplus Money Investment Fund	6,374	—	—
Receivables	—	—	—
Due From Other Funds	74	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,449	\$ 440	\$ 143
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	81	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	81	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	6,449	359	143
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	6,449	359	143
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	6,449	359	143
Total Liabilities and Fund Balance	\$ 6,449	\$ 440	\$ 143

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Oil, Gas, and
Geothermal
Administrative Fund
(Continued on next
page)

Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund * (0260)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (0263)	Oil and Gas Environmental Remediation Account (3299)
\$ —	\$ —	\$ 32	\$ 65	\$ 1	\$ 289	\$ —
1,367	—	224,190	1,685	1,084	189,627	8,100
—	—	364	—	—	—	—
15	—	2,498	109	107	23,593	70
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 1,382</u>	<u>\$ —</u>	<u>\$ 227,084</u>	<u>\$ 1,859</u>	<u>\$ 1,192</u>	<u>\$ 213,509</u>	<u>\$ 8,170</u>
\$ 15	\$ —	\$ —	\$ 27	\$ —	\$ 1,298	\$ —
—	—	8,948	27	—	1	—
—	—	—	—	1,192	1,045	—
—	—	—	280	—	1,032	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>15</u>	<u>—</u>	<u>8,948</u>	<u>334</u>	<u>1,192</u>	<u>3,376</u>	<u>—</u>
—	—	1,073	—	—	24,893	—
1,366	—	199,434	1,506	—	123,697	8,170
—	—	—	—	—	—	—
<u>1,366</u>	<u>—</u>	<u>200,507</u>	<u>1,506</u>	<u>—</u>	<u>148,590</u>	<u>8,170</u>
1	—	17,629	19	—	61,543	—
<u>1,367</u>	<u>—</u>	<u>218,136</u>	<u>1,525</u>	<u>—</u>	<u>210,133</u>	<u>8,170</u>
<u>\$ 1,382</u>	<u>\$ —</u>	<u>\$ 227,084</u>	<u>\$ 1,859</u>	<u>\$ 1,192</u>	<u>\$ 213,509</u>	<u>\$ 8,170</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

Oil, Gas, and
Geothermal
Administrative Fund
(Continued from
previous page)

	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 583	\$ 1,667	\$ —
Deposits in Surplus Money Investment Fund	36,911	41,609	39,991
Receivables	4,451	5,894	1,601
Due From Other Funds	6,612	550	442
Due From Other Governments	—	—	—
Prepaid Expenses	174	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 48,731	\$ 49,720	\$ 42,034
LIABILITIES			
Accounts Payable	\$ 940	\$ 3,279	\$ —
Due To Other Funds	2,990	4,198	442
Due To Other Governments	1,187	226	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,117	7,703	442
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	18,724	40,672	41,587
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	18,724	40,672	41,587
Adjustments to Fund Balance			
Reserved for Encumbrances	24,890	1,345	5
Total Fund Balance (Deficit) – Adjusted	43,614	42,017	41,592
Total Liabilities and Fund Balance	\$ 48,731	\$ 49,720	\$ 42,034

Operating Funds of the Assembly and Senate (0160)	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	PACE Oversight Fund of the State Department of Health Care Services (3362)	Perinatal Insurance Fund (0309)	Pharmaceutical and Sharps Stewardship Fund (3328)
\$ 71,600	\$ 70	\$ 110	\$ —	\$ 662	\$ 11,629	\$ 4,642
—	3,118	5,003	695	—	—	—
—	—	—	—	—	—	1,096
—	97	223	8	—	—	9
—	—	—	—	—	—	—
1	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 71,601</u>	<u>\$ 3,285</u>	<u>\$ 5,336</u>	<u>\$ 703</u>	<u>\$ 662</u>	<u>\$ 11,629</u>	<u>\$ 5,747</u>
\$ 71,562	\$ 12	\$ 44	\$ —	\$ —	\$ —	\$ —
—	8	157	—	37	23	221
—	—	—	—	—	—	—
—	305	1	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>71,562</u>	<u>325</u>	<u>202</u>	<u>—</u>	<u>37</u>	<u>23</u>	<u>221</u>
32	—	—	—	—	1,070	—
7	2,933	5,052	703	618	10,524	5,526
—	—	—	—	—	—	—
<u>39</u>	<u>2,933</u>	<u>5,052</u>	<u>703</u>	<u>618</u>	<u>11,594</u>	<u>5,526</u>
—	27	82	—	7	12	—
<u>39</u>	<u>2,960</u>	<u>5,134</u>	<u>703</u>	<u>625</u>	<u>11,606</u>	<u>5,526</u>
<u>\$ 71,601</u>	<u>\$ 3,285</u>	<u>\$ 5,336</u>	<u>\$ 703</u>	<u>\$ 662</u>	<u>\$ 11,629</u>	<u>\$ 5,747</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician Assistant Fund (0280)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 356	\$ 147	\$ 72
Deposits in Surplus Money Investment Fund	23,117	5,894	4,291
Receivables	3	1	—
Due From Other Funds	675	372	94
Due From Other Governments	—	—	—
Prepaid Expenses	1	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 24,152	\$ 6,414	\$ 4,457
LIABILITIES			
Accounts Payable	\$ 550	\$ 41	\$ 27
Due To Other Funds	115	47	69
Due To Other Governments	—	—	—
Advance Collections	3,225	607	419
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,890	695	515
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	19,139	5,590	3,922
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	19,139	5,590	3,922
Adjustments to Fund Balance			
Reserved for Encumbrances	1,123	129	20
Total Fund Balance (Deficit) – Adjusted	20,262	5,719	3,942
Total Liabilities and Fund Balance	\$ 24,152	\$ 6,414	\$ 4,457

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Prepaid Mobile Telephony Services Surcharge Fund

Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Prepaid Mobile Telephony Services Surcharge Fund (3251)	Prepaid MTS 911 Account * (3266)	Prepaid MTS PUC Account (3265)	Prescribed Fire Claims Fund (3429)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
\$ 7	\$ 303	\$ —	\$ 31	\$ 20,000	\$ —	\$ —
1,241	—	—	—	—	805	44,158
—	3	—	—	—	823	—
14	—	—	—	—	7	1,682
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 1,262</u>	<u>\$ 306</u>	<u>\$ —</u>	<u>\$ 31</u>	<u>\$ 20,000</u>	<u>\$ 1,635</u>	<u>\$ 45,840</u>
\$ 1,102	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
8	—	—	—	—	428	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,110</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>428</u>	<u>—</u>
—	1,197	—	—	—	—	—
152	—	—	31	20,000	527	45,840
—	(891)	—	—	—	—	—
<u>152</u>	<u>306</u>	<u>—</u>	<u>31</u>	<u>20,000</u>	<u>527</u>	<u>45,840</u>
—	—	—	—	—	680	—
<u>152</u>	<u>306</u>	<u>—</u>	<u>31</u>	<u>20,000</u>	<u>1,207</u>	<u>45,840</u>
<u>\$ 1,262</u>	<u>\$ 306</u>	<u>\$ —</u>	<u>\$ 31</u>	<u>\$ 20,000</u>	<u>\$ 1,635</u>	<u>\$ 45,840</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 437
Deposits in Surplus Money Investment Fund	2	8,239	9,460
Receivables	—	—	7
Due From Other Funds	—	470	674
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2	\$ 8,710	\$ 10,579
LIABILITIES			
Accounts Payable	\$ —	\$ 162	\$ 91
Due To Other Funds	—	20	68
Due To Other Governments	—	—	—
Advance Collections	—	—	1,285
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	182	1,444
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2	8,267	8,897
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2	8,267	8,897
Adjustments to Fund Balance			
Reserved for Encumbrances	—	261	238
Total Fund Balance (Deficit) – Adjusted	2	8,528	9,135
Total Liabilities and Fund Balance	\$ 2	\$ 8,710	\$ 10,579

Professions and Vocations Fund						
Professional Engineer's, Land Surveyor's, and Geologist's Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Household Movers Fund (3315)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)
\$ 332	\$ 9	\$ 1	\$ 9,100	\$ 232	\$ 8,605	\$ 618
6,338	388	242	—	5,978	—	—
1	—	—	2	—	—	—
318	21	2	78	414	—	—
—	—	—	—	—	—	—
1	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 6,990</u>	<u>\$ 418</u>	<u>\$ 245</u>	<u>\$ 9,180</u>	<u>\$ 6,624</u>	<u>\$ 8,605</u>	<u>\$ 618</u>
\$ 281	\$ 1	\$ 1	\$ 49	\$ 81	\$ —	\$ —
51	4	8	8	8	—	—
—	—	—	—	—	—	—
2,452	109	129	—	1,059	671	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,784</u>	<u>114</u>	<u>138</u>	<u>57</u>	<u>1,148</u>	<u>671</u>	<u>—</u>
—	—	—	—	—	—	—
3,268	300	82	8,857	5,407	6,308	618
—	—	—	—	—	—	—
<u>3,268</u>	<u>300</u>	<u>82</u>	<u>8,857</u>	<u>5,407</u>	<u>6,308</u>	<u>618</u>
938	4	25	266	69	1,626	—
<u>4,206</u>	<u>304</u>	<u>107</u>	<u>9,123</u>	<u>5,476</u>	<u>7,934</u>	<u>618</u>
<u>\$ 6,990</u>	<u>\$ 418</u>	<u>\$ 245</u>	<u>\$ 9,180</u>	<u>\$ 6,624</u>	<u>\$ 8,605</u>	<u>\$ 618</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Public Interest Research, Development, and Demonstration Fund		
	Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	127,478	11,964	68,795
Receivables	—	—	—
Due From Other Funds	1,392	132	1,268
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 128,870	\$ 12,097	\$ 70,064
LIABILITIES			
Accounts Payable	\$ —	\$ 100	\$ 252
Due To Other Funds	198	243	13
Due To Other Governments	—	—	26
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	198	343	291
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	67,910	11,746	69,768
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	67,910	11,746	69,768
Adjustments to Fund Balance			
Reserved for Encumbrances	60,762	8	5
Total Fund Balance (Deficit) – Adjusted	128,672	11,754	69,773
Total Liabilities and Fund Balance	\$ 128,870	\$ 12,097	\$ 70,064

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Public Advocate's Office Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund (0058)	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund * (3259)
\$ —	\$ —	\$ 104	\$ 1	\$ 68	\$ 296	\$ —
188,105	29,118	16,897	3	5,300	16,292	—
141	—	—	—	—	114	—
1,994	399	324	—	111	219	—
2,057	—	—	—	—	—	—
—	—	—	—	—	75	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 192,297	\$ 29,517	\$ 17,325	\$ 4	\$ 5,479	\$ 16,996	\$ —
\$ —	\$ 29	\$ 216	\$ —	\$ 15	\$ 405	\$ —
19,761	5,682	27	—	13	339	—
—	24	232	—	—	3	—
76,235	—	—	—	199	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
95,996	5,735	475	—	227	747	—
—	—	—	—	—	—	—
91,148	22,539	12,144	4	5,222	15,783	—
—	—	—	—	—	—	—
91,148	22,539	12,144	4	5,222	15,783	—
5,153	1,243	4,706	—	30	466	—
96,301	23,782	16,850	4	5,252	16,249	—
\$ 192,297	\$ 29,517	\$ 17,325	\$ 4	\$ 5,479	\$ 16,996	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Recreational Health Fund * (3157)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	249	5,871
Receivables	—	7	—
Due From Other Funds	—	2	253
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 258	\$ 6,125
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	100	82
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	100	82
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	135	4,363
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	135	4,363
Adjustments to Fund Balance			
Reserved for Encumbrances	—	23	1,680
Total Fund Balance (Deficit) – Adjusted	—	158	6,043
Total Liabilities and Fund Balance	\$ —	\$ 258	\$ 6,125

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Registry of Charities and Fundraisers Fund (3088)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Subaccount (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Respiratory Care Fund (0319)
\$ 89	\$ 1	\$ —	\$ 1	\$ 1	\$ 978	\$ 106
18,739	190	98,791	172	46,312	—	2,675
11	—	638	—	—	900	—
191	2	1,098	2	508	—	99
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 19,030</u>	<u>\$ 193</u>	<u>\$ 100,527</u>	<u>\$ 175</u>	<u>\$ 46,821</u>	<u>\$ 1,878</u>	<u>\$ 2,880</u>
\$ 652	\$ —	\$ 44	\$ —	\$ 1	\$ —	\$ 37
841	—	—	—	55	961	28
1	—	—	—	—	—	—
—	—	88,616	—	—	—	328
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,494</u>	<u>—</u>	<u>88,660</u>	<u>—</u>	<u>56</u>	<u>961</u>	<u>393</u>
—	—	—	—	68	—	—
17,385	193	8,957	175	46,697	5	2,409
—	—	—	—	—	—	—
<u>17,385</u>	<u>193</u>	<u>8,957</u>	<u>175</u>	<u>46,765</u>	<u>5</u>	<u>2,409</u>
151	—	2,910	—	—	912	78
<u>17,536</u>	<u>193</u>	<u>11,867</u>	<u>175</u>	<u>46,765</u>	<u>917</u>	<u>2,487</u>
<u>\$ 19,030</u>	<u>\$ 193</u>	<u>\$ 100,527</u>	<u>\$ 175</u>	<u>\$ 46,821</u>	<u>\$ 1,878</u>	<u>\$ 2,880</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Restitution Fund (0214)	Retail Food Safety and Defense Fund *	Reusable Grocery Bag Fund (3267)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 500	\$ —	\$ 1,338
Deposits in Surplus Money Investment Fund	43,426	—	—
Receivables	1,078	—	—
Due From Other Funds	60,110	—	—
Due From Other Governments	5,881	—	—
Prepaid Expenses	55	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 111,050	\$ —	\$ 1,338
LIABILITIES			
Accounts Payable	\$ 2,942	\$ —	\$ —
Due To Other Funds	136	—	—
Due To Other Governments	11,901	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	26	—	—
Total Liabilities	15,005	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	14	—	—
Contingency Reserve for Economic Uncertainties	87,494	—	1,338
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	87,508	—	1,338
Adjustments to Fund Balance			
Reserved for Encumbrances	8,537	—	—
Total Fund Balance (Deficit) – Adjusted	96,045	—	1,338
Total Liabilities and Fund Balance	\$ 111,050	\$ —	\$ 1,338

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Rigid Container Account (3024)	Safe and Affordable Drinking Water Fund (3324)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)	Safe Energy Infrastructure and Excavation Fund (3302)	Safe Neighborhoods and Schools Fund (3286)	Sale of Tobacco to Minors Control Account (0066)
\$ 349	\$ 392,174	\$ 1	\$ —	\$ 12,027	\$ 43,896	\$ 14
—	—	11,088	9,327	—	—	1,329
51	—	1,405	—	1,051	—	20
—	—	213	99	—	—	170
—	—	—	—	—	6	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 400	\$ 392,174	\$ 12,707	\$ 9,426	\$ 13,078	\$ 43,902	\$ 1,533
\$ —	\$ 3,893	\$ —	\$ —	\$ 84	\$ 3,618	\$ 21
—	2,254	6,446	219	271	578	1
—	1,164	—	—	—	541	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	7,311	6,446	219	355	4,737	22
—	—	—	—	—	12,966	—
400	129,498	5,365	9,061	12,231	—	1,511
—	—	—	—	—	(925)	—
400	129,498	5,365	9,061	12,231	12,041	1,511
—	255,365	896	146	492	27,124	—
400	384,863	6,261	9,207	12,723	39,165	1,511
\$ 400	\$ 392,174	\$ 12,707	\$ 9,426	\$ 13,078	\$ 43,902	\$ 1,533

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 97	\$ 3,989	\$ 873
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 97	\$ 3,989	\$ 873
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	179	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	179	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	97	3,736	873
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	97	3,736	873
Adjustments to Fund Balance			
Reserved for Encumbrances	—	74	—
Total Fund Balance (Deficit) – Adjusted	97	3,810	873
Total Liabilities and Fund Balance	\$ 97	\$ 3,989	\$ 873

School Land Bank Fund (0347)	Second Chance Fund (3287)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)
\$ —	\$ 283,159	\$ 1	\$ 2,293	\$ —	\$ 16,078	\$ 37
15,481	—	2,942	58,080	3,162	—	6,249
—	—	1	—	—	—	420
171	—	32	595	41	—	68
—	—	3	—	—	—	—
—	—	—	—	—	25	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 15,652</u>	<u>\$ 283,159</u>	<u>\$ 2,979</u>	<u>\$ 60,968</u>	<u>\$ 3,203</u>	<u>\$ 16,103</u>	<u>\$ 6,774</u>
\$ 15	\$ —	\$ 4	\$ 5,999	\$ —	\$ 16,078	\$ —
58	193	50	31,974	357	—	569
—	—	—	635	—	—	—
—	—	—	19,166	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>73</u>	<u>193</u>	<u>54</u>	<u>57,774</u>	<u>357</u>	<u>16,078</u>	<u>569</u>
3,599	159,482	—	—	—	11,092	—
11,858	—	2,827	1,000	2,505	—	6,205
—	(110)	—	—	—	(11,067)	—
<u>15,457</u>	<u>159,372</u>	<u>2,827</u>	<u>1,000</u>	<u>2,505</u>	<u>25</u>	<u>6,205</u>
122	123,594	98	2,194	341	—	—
<u>15,579</u>	<u>282,966</u>	<u>2,925</u>	<u>3,194</u>	<u>2,846</u>	<u>25</u>	<u>6,205</u>
<u>\$ 15,652</u>	<u>\$ 283,159</u>	<u>\$ 2,979</u>	<u>\$ 60,968</u>	<u>\$ 3,203</u>	<u>\$ 16,103</u>	<u>\$ 6,774</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Small and Rural Hospital Relief Fund (3391)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 7,269
Deposits in Surplus Money Investment Fund	27	2,516	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 28	\$ 2,516	\$ 7,269
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,409	—
Contingency Reserve for Economic Uncertainties	28	1,107	6,966
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	28	2,516	6,966
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	303
Total Fund Balance (Deficit) – Adjusted	28	2,516	7,269
Total Liabilities and Fund Balance	\$ 28	\$ 2,516	\$ 7,269

Small Business Hiring Credit Fund (3378)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Southern California Veterans Cemetery Master Development Fund (3313)	Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)
\$ 2,115	\$ 1	\$ —	\$ —	\$ 48	\$ 731	\$ 71
—	4,653	17,251	25,061	—	—	2,161
—	—	—	—	—	—	—
1,134	1,208	190	273	—	5	64
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 3,249</u>	<u>\$ 5,862</u>	<u>\$ 17,441</u>	<u>\$ 25,334</u>	<u>\$ 48</u>	<u>\$ 736</u>	<u>\$ 2,296</u>
\$ —	\$ 9	\$ 68	\$ —	\$ —	\$ 38	\$ 26
127	71	63	—	—	8	37
—	—	887	—	—	—	—
—	—	—	—	—	—	241
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>127</u>	<u>80</u>	<u>1,018</u>	<u>—</u>	<u>—</u>	<u>46</u>	<u>304</u>
104,122	—	—	—	—	—	—
—	5,257	4,333	25,334	48	278	1,928
(101,000)	—	—	—	—	—	—
<u>3,122</u>	<u>5,257</u>	<u>4,333</u>	<u>25,334</u>	<u>48</u>	<u>278</u>	<u>1,928</u>
—	525	12,090	—	—	412	64
<u>3,122</u>	<u>5,782</u>	<u>16,423</u>	<u>25,334</u>	<u>48</u>	<u>690</u>	<u>1,992</u>
<u>\$ 3,249</u>	<u>\$ 5,862</u>	<u>\$ 17,441</u>	<u>\$ 25,334</u>	<u>\$ 48</u>	<u>\$ 736</u>	<u>\$ 2,296</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	State Audit Fund (0126)	State Board of Chiropractic Examiners Fund (0152)	State Community Corrections Performance Incentives Fund (8059)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 10,281	\$ 40	\$ 31,805
Deposits in Surplus Money Investment Fund	—	3,987	—
Receivables	354	1	—
Due From Other Funds	5,933	153	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,568	\$ 4,181	\$ 31,805
LIABILITIES			
Accounts Payable	\$ 1,308	\$ 26	\$ —
Due To Other Funds	45	32	213
Due To Other Governments	—	—	30,707
Advance Collections	—	353	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,353	411	30,920
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	913
Contingency Reserve for Economic Uncertainties	11,907	3,283	—
Unreserved-Undesignated	—	—	(28)
Total Fund Balance (Deficit) – Unadjusted	11,907	3,283	885
Adjustments to Fund Balance			
Reserved for Encumbrances	3,308	487	—
Total Fund Balance (Deficit) – Adjusted	15,215	3,770	885
Total Liabilities and Fund Balance	\$ 16,568	\$ 4,181	\$ 31,805

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

State Dentistry Fund						
State Court Facilities Construction Fund (3037)	State Dental Assistant Fund *	State Dental Hygiene Fund (3140)	Dentally Underserved Account (3039)	State Dentistry Fund (0741)	State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)
\$ 821	\$ —	\$ 65	\$ —	\$ 428	\$ 31	\$ 235
163,278	—	4,012	809	20,928	282,495	—
37,288	—	—	—	3	—	—
1,645	—	106	9	552	6,382	—
7,664	—	—	—	—	—	—
—	—	—	—	12	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 210,696	\$ —	\$ 4,183	\$ 818	\$ 21,923	\$ 288,908	\$ 235
\$ 4,371	\$ —	\$ 14	\$ —	\$ 158	\$ 1,130	\$ —
7	—	14	—	123	14,446	—
—	—	—	—	1	34	—
109	—	294	—	1,797	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,487	—	322	—	2,079	15,610	—
—	—	—	852	—	—	—
143,226	—	3,834	—	19,224	172,144	235
—	—	—	(34)	—	—	—
143,226	—	3,834	818	19,224	172,144	235
62,983	—	27	—	620	101,154	—
206,209	—	3,861	818	19,844	273,298	235
\$ 210,696	\$ —	\$ 4,183	\$ 818	\$ 21,923	\$ 288,908	\$ 235

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

State Parks and
Recreation Fund

	State Fire Marshal Licensing and Certification Fund (0102)	State HICAP Fund (0289)	State Parks and Recreation Fund (0392)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 8,524	\$ —	\$ 10,017
Deposits in Surplus Money Investment Fund	—	18,089	200,468
Receivables	—	346	9,419
Due From Other Funds	—	203	84,042
Due From Other Governments	—	—	1,024
Prepaid Expenses	—	—	1,224
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,524	\$ 18,638	\$ 306,194
LIABILITIES			
Accounts Payable	\$ 75	\$ 80	\$ 17,469
Due To Other Funds	1,063	437	48,032
Due To Other Governments	—	214	267
Advance Collections	2,618	—	81,622
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,756	731	147,390
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	24,108
Contingency Reserve for Economic Uncertainties	4,719	17,087	101,653
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	4,719	17,087	125,761
Adjustments to Fund Balance			
Reserved for Encumbrances	49	820	33,043
Total Fund Balance (Deficit) – Adjusted	4,768	17,907	158,804
Total Liabilities and Fund Balance	\$ 8,524	\$ 18,638	\$ 306,194

State Parks Revenue Incentive Subaccount (3238)	State Project Infrastructure Fund (3292)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)
\$ —	\$ 1	\$ 4,760	\$ 1,667	\$ —	\$ —	\$ 1
5,825	222,838	35,566	—	—	63,452	53,491
—	—	—	—	—	4,038	—
65	16,012	722	—	13,140,175	751	561
—	—	—	—	18,248	—	2,985
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,890	\$ 238,851	\$ 41,048	\$ 1,667	\$ 13,158,423	\$ 68,241	\$ 57,038
\$ —	\$ —	\$ —	\$ —	\$ 9,289	\$ —	\$ —
306	—	347	—	5,350,437	160	—
—	—	—	—	7,795,843	85	—
—	—	7,898	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
306	—	8,245	—	13,155,569	245	—
—	131,301	—	—	—	—	13,191
5,389	107,550	32,009	1,667	2,854	38,372	30,936
—	—	—	—	—	—	—
5,389	238,851	32,009	1,667	2,854	38,372	44,127
195	—	794	—	—	29,624	12,911
5,584	238,851	32,803	1,667	2,854	67,996	57,038
\$ 5,890	\$ 238,851	\$ 41,048	\$ 1,667	\$ 13,158,423	\$ 68,241	\$ 57,038

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 13
Deposits in Surplus Money Investment Fund	13,125	2,177	2,942
Receivables	600	—	—
Due From Other Funds	4,452	23	163
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 18,178	\$ 2,201	\$ 3,118
LIABILITIES			
Accounts Payable	\$ 581	\$ —	\$ 83
Due To Other Funds	1,526	—	27
Due To Other Governments	—	—	—
Advance Collections	2,082	—	189
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	4,189	—	299
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	12,744	1,891	2,592
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	12,744	1,891	2,592
Adjustments to Fund Balance			
Reserved for Encumbrances	1,245	310	227
Total Fund Balance (Deficit) – Adjusted	13,989	2,201	2,819
Total Liabilities and Fund Balance	\$ 18,178	\$ 2,201	\$ 3,118

		Tax Credit Allocation Fee Account		Teacher Credentials Fund		
Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
\$ —	\$ 277	\$ —	\$ 28	\$ 1,091	\$ 1	\$ 44
1,318	—	35,538	90,092	26,157	1,904	10,849
—	—	1,130	1,207	89	—	—
14	—	1,083	2,764	640	22	84
—	—	—	—	—	—	—
—	—	—	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 1,332</u>	<u>\$ 277</u>	<u>\$ 37,751</u>	<u>\$ 94,091</u>	<u>\$ 27,978</u>	<u>\$ 1,927</u>	<u>\$ 10,977</u>
\$ —	\$ —	\$ 440	\$ 111	\$ 69	\$ —	\$ —
—	—	1,792	694	332	—	—
—	—	74	—	—	—	—
—	—	—	—	—	—	—
—	—	—	50,234	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>2,306</u>	<u>51,039</u>	<u>401</u>	<u>—</u>	<u>—</u>
—	1,316	—	—	—	—	—
1,196	—	35,443	43,048	26,997	1,917	10,977
—	(1,039)	—	—	—	—	—
<u>1,196</u>	<u>277</u>	<u>35,443</u>	<u>43,048</u>	<u>26,997</u>	<u>1,917</u>	<u>10,977</u>
136	—	2	4	580	10	—
<u>1,332</u>	<u>277</u>	<u>35,445</u>	<u>43,052</u>	<u>27,577</u>	<u>1,927</u>	<u>10,977</u>
<u>\$ 1,332</u>	<u>\$ 277</u>	<u>\$ 37,751</u>	<u>\$ 94,091</u>	<u>\$ 27,978</u>	<u>\$ 1,927</u>	<u>\$ 10,977</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	The Health Care Services Special Fund (3334)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 8,843	\$ 172,048	\$ 1
Deposits in Surplus Money Investment Fund	—	—	4,070
Receivables	—	12,577	—
Due From Other Funds	—	43	43
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,843	\$ 184,668	\$ 4,114
LIABILITIES			
Accounts Payable	\$ —	\$ 537	\$ 4
Due To Other Funds	—	6,207	75
Due To Other Governments	—	239	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	6,983	79
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	8,843	175,031	4,032
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	8,843	175,031	4,032
Adjustments to Fund Balance			
Reserved for Encumbrances	—	2,654	3
Total Fund Balance (Deficit) – Adjusted	8,843	177,685	4,035
Total Liabilities and Fund Balance	\$ 8,843	\$ 184,668	\$ 4,114

TNC Access for All Fund (3330)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transgender, Gender Nonconforming, and Intersex (TGI) Wellness and Equity Fund (3385)	Transportation Debt Service Fund (3107)	Trauma Care Fund (3027)
\$ —	\$ 1,215	\$ 28,867	\$ —	\$ 11,606	\$ —	\$ 6
53,602	—	—	315	—	—	—
3,889	—	—	—	—	—	—
573	—	—	4	—	77,403	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 58,064</u>	<u>\$ 1,215</u>	<u>\$ 28,867</u>	<u>\$ 319</u>	<u>\$ 11,606</u>	<u>\$ 77,403</u>	<u>\$ 6</u>
\$ —	\$ —	\$ —	\$ 14	\$ —	\$ —	\$ —
—	—	—	—	159	77,403	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>14</u>	<u>159</u>	<u>77,403</u>	<u>—</u>
—	—	1,532	276	10,419	—	33
57,968	1,215	27,335	29	—	—	—
—	—	—	—	—	—	(27)
<u>57,968</u>	<u>1,215</u>	<u>28,867</u>	<u>305</u>	<u>10,419</u>	<u>—</u>	<u>6</u>
96	—	—	—	1,028	—	—
<u>58,064</u>	<u>1,215</u>	<u>28,867</u>	<u>305</u>	<u>11,447</u>	<u>—</u>	<u>6</u>
<u>\$ 58,064</u>	<u>\$ 1,215</u>	<u>\$ 28,867</u>	<u>\$ 319</u>	<u>\$ 11,606</u>	<u>\$ 77,403</u>	<u>\$ 6</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,081	\$ 3	\$ 1
Deposits in Surplus Money Investment Fund	—	1,587	406,695
Receivables	—	—	85,396
Due From Other Funds	—	18	107,495
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,081	\$ 1,608	\$ 599,587
LIABILITIES			
Accounts Payable	\$ —	\$ 9	\$ 73,043
Due To Other Funds	—	104	806
Due To Other Governments	—	—	6,626
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	113	80,475
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	6,775
Contingency Reserve for Economic Uncertainties	157	1,472	359,184
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	157	1,472	365,959
Adjustments to Fund Balance			
Reserved for Encumbrances	924	23	153,153
Total Fund Balance (Deficit) – Adjusted	1,081	1,495	519,112
Total Liabilities and Fund Balance	\$ 1,081	\$ 1,608	\$ 599,587

Underground Storage Tank Cleanup Fund							Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund
Truck Emission Check Fund (3358)	Umbilical Cord Blood Collection Program Fund (1017)	Expedited Claim Account (3262)	School District Account (3134)	Site Cleanup Subaccount (3264)	Underground Storage Tank Cleanup Fund (0439)		(3145)
\$ 9,230	\$ 17,479	\$ 22,420	\$ —	\$ 137,526	\$ 4,899	\$	1
—	—	—	6,509	—	774,147		7,260
—	—	—	—	—	50,879		—
—	—	—	71	—	107,563		87
—	—	—	—	—	—		—
—	—	—	—	—	486		—
—	—	—	—	—	—		—
—	—	—	—	—	—		—
—	—	—	—	—	—		—
\$ 9,230	\$ 17,479	\$ 22,420	\$ 6,580	\$ 137,526	\$ 937,974	\$	7,348
\$ 158	\$ 5,000	\$ —	\$ —	\$ 469	\$ 201	\$	260
2,175	—	—	—	692	609		—
—	—	—	—	—	93		—
—	—	—	—	—	8		—
—	—	—	—	—	—		—
—	—	—	—	—	—		—
—	—	—	—	—	—		—
2,333	5,000	—	—	1,161	911		260
—	—	—	—	46,613	182,868		23,045
3,610	12,479	266	6,058	33,517	717,740		—
—	—	—	—	—	—		(24,378)
3,610	12,479	266	6,058	80,130	900,608		(1,333)
3,287	—	22,154	522	56,235	36,455		8,421
6,897	12,479	22,420	6,580	136,365	937,063		7,088
\$ 9,230	\$ 17,479	\$ 22,420	\$ 6,580	\$ 137,526	\$ 937,974	\$	7,348

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 85
Deposits in Surplus Money Investment Fund	353,684	588,393	—
Receivables	—	54,095	—
Due From Other Funds	4,216	6,312	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 357,901	\$ 648,801	\$ 85
LIABILITIES			
Accounts Payable	\$ 654	\$ 84,002	\$ —
Due To Other Funds	32	1,193	—
Due To Other Governments	4	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	690	85,195	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	357,197	549,513	85
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	357,197	549,513	85
Adjustments to Fund Balance			
Reserved for Encumbrances	14	14,093	—
Total Fund Balance (Deficit) – Adjusted	357,211	563,606	85
Total Liabilities and Fund Balance	\$ 357,901	\$ 648,801	\$ 85

Used Mattress Recycling Fund						
Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Mattress Recovery and Recycling Penalty Account (3258)	Used Mattress Recycling Fund (3257)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Vessel Operator Certification Account (3261)	Veterans Service Office Fund (0083)
\$ 1	\$ 110	\$ 2,062	\$ 18	\$ 2,810	\$ 7	\$ —
—	—	—	184	149,365	2,605	3,461
—	1	328	—	9	—	—
—	—	—	2	3,754	26	48
—	—	—	—	—	—	—
—	—	—	—	205	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 1</u>	<u>\$ 111</u>	<u>\$ 2,390</u>	<u>\$ 204</u>	<u>\$ 156,143</u>	<u>\$ 2,638</u>	<u>\$ 3,509</u>
\$ —	\$ —	\$ —	\$ —	\$ 4,024	\$ —	\$ 330
—	—	35	34	2,324	—	62
—	—	—	—	37	—	554
—	—	—	—	934	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	35	34	7,319	—	946
824	—	—	—	—	—	—
—	111	2,355	170	141,370	2,160	2,563
(823)	—	—	—	—	—	—
<u>1</u>	<u>111</u>	<u>2,355</u>	<u>170</u>	<u>141,370</u>	<u>2,160</u>	<u>2,563</u>
—	—	—	—	7,454	478	—
<u>1</u>	<u>111</u>	<u>2,355</u>	<u>170</u>	<u>148,824</u>	<u>2,638</u>	<u>2,563</u>
<u>\$ 1</u>	<u>\$ 111</u>	<u>\$ 2,390</u>	<u>\$ 204</u>	<u>\$ 156,143</u>	<u>\$ 2,638</u>	<u>\$ 3,509</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 165	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	10,524	40	3,748
Receivables	4	—	—
Due From Other Funds	249	—	309
Due From Other Governments	—	—	—
Prepaid Expenses	13	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 10,955	\$ 41	\$ 4,058
LIABILITIES			
Accounts Payable	\$ 144	\$ —	\$ 188
Due To Other Funds	28	—	—
Due To Other Governments	—	—	—
Advance Collections	847	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,019	—	188
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	9,884	41	3,870
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	9,884	41	3,870
Adjustments to Fund Balance			
Reserved for Encumbrances	52	—	—
Total Fund Balance (Deficit) – Adjusted	9,936	41	3,870
Total Liabilities and Fund Balance	\$ 10,955	\$ 41	\$ 4,058

Vocational Nurse Education Fund (3068)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)
\$ —	\$ 552	\$ 1	\$ —	\$ 1	\$ 9	\$ 322
1,431	16,307	56,291	1,124	1,857	16,789	—
—	—	10,305	—	—	968	16
37	735	1,082	11	21	209	—
—	—	—	—	—	—	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,468	\$ 17,596	\$ 67,679	\$ 1,135	\$ 1,879	\$ 17,975	\$ 338
\$ —	\$ 104	\$ 537	\$ 7	\$ —	\$ 34	\$ —
3	134	24,514	128	13	2,289	—
—	1	1	—	—	—	—
—	1,762	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3	2,001	25,052	135	13	2,323	—
—	—	—	—	—	—	—
1,305	15,501	22,723	890	1,861	12,927	338
—	—	—	—	—	—	—
1,305	15,501	22,723	890	1,861	12,927	338
160	94	19,904	110	5	2,725	—
1,465	15,595	42,627	1,000	1,866	15,652	338
\$ 1,468	\$ 17,596	\$ 67,679	\$ 1,135	\$ 1,879	\$ 17,975	\$ 338

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

Wildlife Restoration Fund

	Western Joshua Tree Conservation Fund (3430)	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,318	\$ 1	\$ 7
Deposits in Surplus Money Investment Fund	—	3,515	8,748
Receivables	213	—	1
Due From Other Funds	—	38	704
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	65
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,531	\$ 3,554	\$ 9,525
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 28
Due To Other Funds	—	—	801
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	829
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	7,206
Contingency Reserve for Economic Uncertainties	2,531	3,554	1,490
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,531	3,554	8,696
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	2,531	3,554	8,696
Total Liabilities and Fund Balance	\$ 2,531	\$ 3,554	\$ 9,525

Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Total
\$ 1	\$ 3,830	\$ —	\$ —	\$ 12,000,811
1,902	536,176	646	4,158	32,288,245
—	404	—	—	1,690,615
21	36,121	10	92	23,323,513
—	84	—	—	54,873
—	3,513	—	—	9,943
—	—	—	—	1,235
—	—	—	—	—
—	—	—	—	—
\$ 1,924	\$ 580,128	\$ 656	\$ 4,250	\$ 69,369,235
\$ 36	\$ 14,984	\$ —	\$ —	\$ 2,088,514
83	1,531	—	—	11,837,283
16	1	—	—	11,658,304
—	—	—	—	384,000
—	—	—	—	76,750
—	—	—	—	—
—	—	—	—	39,719
135	16,516	—	—	26,084,570
—	459,025	—	—	13,368,385
1,588	85,208	656	3,851	19,882,278
—	—	—	—	(634,714)
1,588	544,233	656	3,851	32,615,949
201	19,379	—	399	10,668,716
1,789	563,612	656	4,250	43,284,665
\$ 1,924	\$ 580,128	\$ 656	\$ 4,250	\$ 69,369,235

(Concluded)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	988 State Suicide and Behavioral Health Crisis Services Fund (3414)	Abandoned Watercraft Abatement Fund (0577)	Accountancy Fund (0704)
FUND BALANCE (DEFICIT), BEGINNING	\$ 24,729	\$ 8,642	\$ 11,244
ADDITIONS			
Revenues	49,779	28	18,982
Transfers From Other Funds	—	2,750	10,000
Prior Year Revenue Adjustments	39	—	1
Other Additions	—	—	—
Total Additions	49,818	2,778	28,983
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,301	—	18,248
Local Assistance	19,125	3,154	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	22,426	3,154	18,248
Transfers To Other Funds	—	—	355
Adjustments to Prior Year Appropriation Expenditures	—	(492)	(89)
Total Deductions	22,426	2,662	18,514
FUND BALANCE (DEFICIT), ENDING	\$ 52,121	\$ 8,758	\$ 21,713

Air Pollution Control Fund						
Acupuncture Fund (0108)	AIDS Drug Assistance Program Rebate Fund (3080)	Air Pollution Control Fund (0115)	Cost of Implementation Account (3237)	Air Quality Improvement Fund (3119)	Alcohol Beverage Control Fund (3036)	Alcoholic Beverage Control Appeals Fund (0117)
\$ 4,376	\$ 974,676	\$ 576,592	\$ 41,113	\$ 39,213	\$ 12,473	\$ 6,182
4,132	336,118	602,822	137,929	35,474	98,062	2,222
—	—	27,383	—	—	—	—
(1)	75,638	(1,022)	(4,668)	—	(59)	—
—	—	—	—	—	—	—
<u>4,131</u>	<u>411,756</u>	<u>629,183</u>	<u>133,261</u>	<u>35,474</u>	<u>98,003</u>	<u>2,222</u>
3,439	12,760	113,028	129,278	3,024	83,193	1,664
—	262,775	268,084	—	—	1,785	—
—	—	—	—	—	—	—
<u>3,439</u>	<u>275,535</u>	<u>381,112</u>	<u>129,278</u>	<u>3,024</u>	<u>84,978</u>	<u>1,664</u>
39	400,075	11,457	1,177	35	2,544	17
(12)	—	5,191	(1,330)	272	(2,044)	(4)
<u>3,466</u>	<u>675,610</u>	<u>397,760</u>	<u>129,125</u>	<u>3,331</u>	<u>85,478</u>	<u>1,677</u>
<u>\$ 5,041</u>	<u>\$ 710,822</u>	<u>\$ 808,015</u>	<u>\$ 45,249</u>	<u>\$ 71,356</u>	<u>\$ 24,998</u>	<u>\$ 6,727</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Aliso Canyon Recovery Account (3371)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Ammunition Safety and Enforcement Special Fund (3303)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 615,801	\$ 511
ADDITIONS			
Revenues	71,102	126,133	1,524
Transfers From Other Funds	—	—	4,300
Prior Year Revenue Adjustments	—	(171)	(89)
Other Additions	—	—	—
Total Additions	71,102	125,962	5,735
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	85,878	3,721
Local Assistance	—	6,728	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	92,606	3,721
Transfers To Other Funds	—	399	—
Adjustments to Prior Year Appropriation Expenditures	—	(30,120)	—
Total Deductions	—	62,885	3,721
FUND BALANCE (DEFICIT), ENDING	\$ 71,102	\$ 678,878	\$ 2,525

Antiterrorism Fund (3034)	Appellate Court Trust Fund (3060)	Appliance Efficiency Enforcement Subaccount (3205)	Apprenticeship Training Contribution Fund (3022)	Army Facilities Agreement Program Income Fund (3427)	Arts and Entertainment Fund (3159)	Assembly Operating Fund (0125)
\$ 1,640	\$ 32,233	\$ 1,251	\$ 65,221	\$ —	\$ 32	\$ 1,458
774	6,357	3,638	28,653	724	—	66
2	—	—	—	—	—	—
—	(6)	31	(10)	—	—	—
—	—	—	—	—	—	—
<u>776</u>	<u>6,351</u>	<u>3,669</u>	<u>28,643</u>	<u>724</u>	<u>—</u>	<u>66</u>
967	5,370	2,180	12,224	—	—	1,329
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>967</u>	<u>5,370</u>	<u>2,180</u>	<u>12,224</u>	<u>—</u>	<u>—</u>	<u>1,329</u>
2	—	77	185	—	—	—
379	21	(75)	268	—	—	—
<u>1,348</u>	<u>5,391</u>	<u>2,182</u>	<u>12,677</u>	<u>—</u>	<u>—</u>	<u>1,329</u>
<u>\$ 1,068</u>	<u>\$ 33,193</u>	<u>\$ 2,738</u>	<u>\$ 81,187</u>	<u>\$ 724</u>	<u>\$ 32</u>	<u>\$ 195</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Asset Forfeiture Fund (0847)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 580	\$ 25,376
ADDITIONS			
Revenues	—	2,119	21,095
Transfers From Other Funds	21,297	—	—
Prior Year Revenue Adjustments	—	—	1
Other Additions	—	—	—
Total Additions	21,297	2,119	21,096
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	2,054	18,978
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	2,054	18,978
Transfers To Other Funds	—	33	15,411
Adjustments to Prior Year Appropriation Expenditures	—	72	(186)
Total Deductions	—	2,159	34,203
FUND BALANCE (DEFICIT), ENDING	\$ 21,297	\$ 540	\$ 12,269

Board of Pilot Commissioners' Special Fund

Behavioral Science Examiners Fund (0773)	Better for Families Tax Refund Fund (3399)	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)	Pilot Boat Surcharge Account (3439)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)
\$ 18,778	\$ 382,688	\$ 5,621	\$ 8,020	\$ —	\$ 395	\$ 78,544
21,065	—	4,568	10,068	1,074	1,492	77,126
—	—	—	—	7,619	—	—
(108)	—	(549)	(40)	—	—	(192)
—	—	—	—	—	—	—
<u>20,957</u>	<u>—</u>	<u>4,019</u>	<u>10,028</u>	<u>8,693</u>	<u>1,492</u>	<u>76,934</u>
13,423	382,688	2,596	4,088	—	1,435	61,942
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>13,423</u>	<u>382,688</u>	<u>2,596</u>	<u>4,088</u>	<u>—</u>	<u>1,435</u>	<u>61,942</u>
10,193	—	23	7,637	—	18	65,595
(378)	—	(33)	(180)	—	2	(614)
<u>23,238</u>	<u>382,688</u>	<u>2,586</u>	<u>11,545</u>	<u>—</u>	<u>1,455</u>	<u>126,923</u>
<u>\$ 16,497</u>	<u>\$ —</u>	<u>\$ 7,054</u>	<u>\$ 6,503</u>	<u>\$ 8,693</u>	<u>\$ 432</u>	<u>\$ 28,555</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

		Breast Cancer Fund	
	Bosco-Keene Renewable Resources Investment Fund (0940)	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,190	\$ 4,071	\$ —
ADDITIONS			
Revenues	109	369	7,909
Transfers From Other Funds	1,146	6,328	4,660
Prior Year Revenue Adjustments	5	3	122
Other Additions	—	—	—
Total Additions	1,260	6,700	12,691
DEDUCTIONS			
Appropriation Expenditures			
State Operations	955	3,065	396
Local Assistance	—	4,596	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	955	7,661	396
Transfers To Other Funds	21	—	12,300
Adjustments to Prior Year Appropriation Expenditures	31	91	(5)
Total Deductions	1,007	7,752	12,691
FUND BALANCE (DEFICIT), ENDING	\$ 3,443	\$ 3,019	\$ —

* Abnormal balance in State Operations is due to prior year accrual reversal being greater than the current year expenditures.

† Abnormal balance in State Operations is due to the Less Funding provided by the General Fund.

Breast Cancer Research Account (0007)	Broadband Loan Loss Reserve Fund (3411)	Building Initiative for Low-Emissions Development Program Fund (3373)	Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	California Architects Board Fund (0706)
\$ 2,464	\$ —	\$ 74,706	\$ 8,688	\$ 3,904	\$ 348,899	\$ 3,073
753	252	2,944	3,626	2,184	106,038	5,680
6,143	—	—	1,850	—	—	—
—	—	—	—	—	739	(2)
—	—	—	—	—	—	—
<u>6,896</u>	<u>252</u>	<u>2,944</u>	<u>5,476</u>	<u>2,184</u>	<u>106,777</u>	<u>5,678</u>
(7,699) *	(175,000) †	2,434	3,696	167	9,125	4,661
—	—	2,142	—	—	58,397	—
—	—	—	—	—	—	—
<u>(7,699)</u>	<u>(175,000)</u>	<u>4,576</u>	<u>3,696</u>	<u>167</u>	<u>67,522</u>	<u>4,661</u>
—	—	—	31	10	28	86
8,279	—	(125)	(78)	(44)	(22,901)	33
<u>580</u>	<u>(175,000)</u>	<u>4,451</u>	<u>3,649</u>	<u>133</u>	<u>44,649</u>	<u>4,780</u>
<u>\$ 8,780</u>	<u>\$ 175,252</u>	<u>\$ 73,199</u>	<u>\$ 10,515</u>	<u>\$ 5,955</u>	<u>\$ 411,027</u>	<u>\$ 3,971</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Beverage Container Recycling Fund		
	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)
FUND BALANCE (DEFICIT), BEGINNING	\$ 37,706	\$ 838,260	\$ 20,349
ADDITIONS			
Revenues	6,099	1,577,518	15,556
Transfers From Other Funds	—	100,000	64,171
Prior Year Revenue Adjustments	(197)	(2,951)	(1,484)
Other Additions	—	—	—
Total Additions	5,902	1,674,567	78,243
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	65,649	—
Local Assistance	474	1,212,220	82,504
Capital Outlay	—	—	—
Total Appropriation Expenditures	474	1,277,869	82,504
Transfers To Other Funds	—	302,083	—
Adjustments to Prior Year Appropriation Expenditures	—	(1,072)	—
Total Deductions	474	1,578,880	82,504
FUND BALANCE (DEFICIT), ENDING	\$ 43,134	\$ 933,947	\$ 16,088

* Abnormal balance in State Operations is due to the Less Funding provided by the General Fund.

				California Cannabis Tax Fund (Continued on next page)		
Penalty Account (0276)	PET Processing Fee Account (0278)	California Bingo Fund (3131)	California Board of Architectural Examiners – Landscape Architects Fund (0757)	California Cannabis Tax Fund (3314)	California Highway Patrol (3347)	Cannabis Fines and Penalties Account (3388)
\$ 3,026	\$ 31,657	\$ 709	\$ 667	\$ 485,557	\$ 9,766	\$ 303
907	15,869	—	1,041	635,066	—	1,106
—	86,657	—	—	—	—	—
(327)	(3,649)	—	(1)	25,070	—	—
—	—	—	—	—	—	—
580	98,877	—	1,040	660,136	—	1,106
1	—	(230)	1,028	(136,666) *	249	—
—	96,208	—	—	6	—	—
—	—	—	—	—	—	—
1	96,208	(230)	1,028	(136,660)	249	—
14	—	939	14	937,374	—	—
—	—	—	2	—	—	—
15	96,208	709	1,044	800,714	249	—
\$ 3,591	\$ 34,326	\$ —	\$ 663	\$ 344,979	\$ 9,517	\$ 1,409

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Cannabis Tax Fund
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

	Department of Cannabis Control (3335)	Department of Cannabis Control – Allocation 2 (3346)	Department of Finance (3342)
FUND BALANCE (DEFICIT), BEGINNING	\$ 25	\$ 4,243	\$ 440
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	—	10,000	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	10,000	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	3,116	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	3,116	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	3,116	—
FUND BALANCE (DEFICIT), ENDING	\$ 25	\$ 11,127	\$ 440

California Cannabis Tax Fund
(Continued on next page)

					Environmental Restoration and Protection Account	
Department of Fish and Wildlife (3338)	Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account (3350)	Department of Pesticide Regulation (3340)	Department of Tax and Fee Administration (3333)	Employment Development Department (3345)	Department of Fish and Wildlife (3351)	Department of Parks and Recreation (3352)
\$ 6,965	\$ 462,240	\$ 1,745	\$ 2,465	\$ 4,642	\$ 143,202	\$ 91,471
—	—	3	—	—	—	5,298
—	613,104	—	—	—	73,954	49,302
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	613,104	3	—	—	73,954	54,600
2,758	236,293	122	5	—	31,733	19,041
—	393,813	—	—	—	—	—
—	—	—	—	—	—	—
2,758	630,106	122	5	—	31,733	19,041
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,758	630,106	122	5	—	31,733	19,041
\$ 4,207	\$ 445,238	\$ 1,626	\$ 2,460	\$ 4,642	\$ 185,423	\$ 127,030

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Cannabis Tax Fund
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

State and Local
Government Law
Enforcement Account

	Governor's Office of Business and Economic Development (3376)	Governor's Office of Business and Economic Development – Allocation 2 (3348)	Board of State and Community Corrections (3354)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,730	\$ 97,233	\$ 239,530
ADDITIONS			
Revenues	—	4	—
Transfers From Other Funds	15,758	50,000	73,256
Prior Year Revenue Adjustments	—	—	(7)
Other Additions	—	—	—
Total Additions	15,758	50,004	73,249
DEDUCTIONS			
Appropriation Expenditures			
State Operations	579	1,795	429
Local Assistance	2,457	23,072	12,534
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,036	24,867	12,963
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	3,036	24,867	12,963
FUND BALANCE (DEFICIT), ENDING	\$ 14,452	\$ 122,370	\$ 299,816

				California Children and Families Trust Fund (Continued on next page)		
California Highway Patrol (3353)	State Water Resources Control Board (3339)	University of California San Diego Center for Medical Cannabis Research (3349)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)	Administration Account (0638)	California Children and Families Trust Fund (0623)	Child Care Account (0636)
\$ 104,509	\$ 3,557	\$ 8,000	\$ 370	\$ 5,932	\$ —	\$ 19,961
—	—	—	—	226	229,505	663
50,000	—	2,000	—	3,079	91,596	9,238
—	—	—	—	(20)	(652)	—
—	—	—	—	—	—	—
50,000	—	2,000	—	3,285	320,449	9,901
5,079	705	39	62	2,276	8,047	—
11,215	—	—	—	—	—	18,328
—	—	—	62	—	—	—
16,294	705	39	124	2,276	8,047	18,328
—	—	—	2	195	312,497	—
—	—	—	(2)	—	(95)	—
16,294	705	39	124	2,471	320,449	18,328
\$ 138,215	\$ 2,852	\$ 9,961	\$ 246	\$ 6,746	\$ —	\$ 11,534

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

California Children and Families Trust Fund
(Continued from previous page)

	Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)
FUND BALANCE (DEFICIT), BEGINNING	\$ 45,627	\$ 70,057	\$ 37,282
ADDITIONS			
Revenues	495	3,620	1,194
Transfers From Other Funds	246,338	15,396	18,475
Prior Year Revenue Adjustments	—	8	—
Other Additions	—	—	—
Total Additions	246,833	19,024	19,669
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	237,261	29,167	31,298
Capital Outlay	—	—	—
Total Appropriation Expenditures	237,261	29,167	31,298
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	237,261	29,167	31,298
FUND BALANCE (DEFICIT), ENDING	\$ 55,199	\$ 59,914	\$ 25,653

Research and Development Account (0637)	Unallocated Account (0639)	California Circular Economy Fund (3408)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)	California Debt Limit Allocation Committee Fund (0169)	California Domestic Violence Prevention Fund (3272)
\$ 40,535	\$ 28,455	\$ 10,688	\$ —	\$ 6,793	\$ 3,508	\$ 1
1,700	1,180	—	22	2,882	2,480	—
9,238	6,158	10,263	—	—	—	—
—	—	—	—	119	(8)	—
—	—	—	—	—	—	—
<u>10,938</u>	<u>7,338</u>	<u>10,263</u>	<u>22</u>	<u>3,001</u>	<u>2,472</u>	<u>—</u>
—	—	8,099	—	3,810	2,771	—
13,727	3,644	—	22	—	—	—
—	—	—	—	—	—	—
<u>13,727</u>	<u>3,644</u>	<u>8,099</u>	<u>22</u>	<u>3,810</u>	<u>2,771</u>	<u>—</u>
—	—	—	—	63	32	—
—	—	—	—	(57)	(2)	—
<u>13,727</u>	<u>3,644</u>	<u>8,099</u>	<u>22</u>	<u>3,816</u>	<u>2,801</u>	<u>—</u>
<u>\$ 37,746</u>	<u>\$ 32,149</u>	<u>\$ 12,852</u>	<u>\$ —</u>	<u>\$ 5,978</u>	<u>\$ 3,179</u>	<u>\$ 1</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Electronic Cigarette Excise Tax Fund		
	California Earthquake Safety Fund (3361)	California Electronic Cigarette Excise Tax Fund (3366)	Health Professions Career Opportunity Program (3394)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,123	\$ 2,490	\$ 1,888
ADDITIONS			
Revenues	—	42,575	—
Transfers From Other Funds	—	—	2,075
Prior Year Revenue Adjustments	—	1,052	—
Other Additions	—	—	—
Total Additions	—	43,627	2,075
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,113	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,113	—
Transfers To Other Funds	—	43,126	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	44,239	—
FUND BALANCE (DEFICIT), ENDING	\$ 1,123	\$ 1,878	\$ 3,963

California Environmental License Plate Fund						
University of California Medical Education Account (3395)	California Emergency Relief Fund (3398)	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)
\$ 2,643	\$ 5,423,428	\$ 1,387	\$ 41,690	\$ 2,240	\$ 9	\$ 11,386
—	2,915	1,041	65,893	762	525	7,693
2,905	2,320	—	363	—	—	—
—	(779)	—	(86)	—	—	115
—	—	—	—	—	—	—
<u>2,905</u>	<u>4,456</u>	<u>1,041</u>	<u>66,170</u>	<u>762</u>	<u>525</u>	<u>7,808</u>
—	399,725	872	62,496	836	—	3,586
—	1,775,093	101	7,938	—	527	—
—	—	—	—	—	—	—
<u>—</u>	<u>2,174,818</u>	<u>973</u>	<u>70,434</u>	<u>836</u>	<u>527</u>	<u>3,586</u>
—	—	17	1,904	3	—	65
—	(159,706)	(66)	(1,821)	18	—	(295)
<u>—</u>	<u>2,015,112</u>	<u>924</u>	<u>70,517</u>	<u>857</u>	<u>527</u>	<u>3,356</u>
<u>\$ 5,548</u>	<u>\$ 3,412,772</u>	<u>\$ 1,504</u>	<u>\$ 37,343</u>	<u>\$ 2,145</u>	<u>\$ 7</u>	<u>\$ 15,838</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Healthcare,
Research and
Prevention Tobacco
Tax Act of 2016 Fund

Year Ended June 30, 2024

(Amounts in thousands)

	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (3304)
FUND BALANCE (DEFICIT), BEGINNING	\$ 18,182	\$ 70,101	\$ —
ADDITIONS			
Revenues	8,351	47,539	913,701
Transfers From Other Funds	1,500	1,022	—
Prior Year Revenue Adjustments	165	(2,340)	(4,558)
Other Additions	—	—	—
Total Additions	10,016	46,221	909,143
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,964	33,213	441
Local Assistance	—	6,409	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,964	39,622	441
Transfers To Other Funds	101	30,341	908,702
Adjustments to Prior Year Appropriation Expenditures	(140)	(427)	—
Total Deductions	1,925	69,536	909,143
FUND BALANCE (DEFICIT), ENDING	\$ 26,273	\$ 46,786	\$ —

California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund
(Continued on next page)

Tobacco Law Enforcement Account						
Graduate Medical Education Account (3306)	Medical Research Program Account (3310)	State Dental Program Account (3307)	Department of Justice Subaccount (3320)	Department of Public Health Subaccount (3318)	Department of Tax and Fee Administration Subaccount (3319)	Tobacco Law Enforcement Account (3308)
\$ 72,930	\$ 93,200	\$ 58,834	\$ 118,048	\$ 3,972	\$ 10,069	\$ 1,230
—	—	—	4,838	2	—	—
28,836	35,994	21,627	25,952	4,325	4,325	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>28,836</u>	<u>35,994</u>	<u>21,627</u>	<u>30,790</u>	<u>4,327</u>	<u>4,325</u>	<u>—</u>
11,890	40,697	8,090	4,439	6,815	3,050	—
—	—	17,659	16,228	264	—	—
—	—	—	—	—	—	—
<u>11,890</u>	<u>40,697</u>	<u>25,749</u>	<u>20,667</u>	<u>7,079</u>	<u>3,050</u>	<u>—</u>
—	—	—	—	73	—	—
—	—	—	—	—	—	—
<u>11,890</u>	<u>40,697</u>	<u>25,749</u>	<u>20,667</u>	<u>7,152</u>	<u>3,050</u>	<u>—</u>
<u>\$ 89,876</u>	<u>\$ 88,497</u>	<u>\$ 54,712</u>	<u>\$ 128,171</u>	<u>\$ 1,147</u>	<u>\$ 11,344</u>	<u>\$ 1,230</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Healthcare, Research and
Prevention Tobacco Tax Act of 2016 Fund
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

Tobacco Prevention and Control Programs
Account

	Department of Education Subaccount (3321)	Department of Public Health Subaccount (3322)	California Heritage Fund (0156)
FUND BALANCE (DEFICIT), BEGINNING	\$ 16,869	\$ 102,609	\$ 58
ADDITIONS			
Revenues	2	307	2
Transfers From Other Funds	14,963	74,127	—
Prior Year Revenue Adjustments	—	34	—
Other Additions	—	—	—
Total Additions	14,965	74,468	2
DEDUCTIONS			
Appropriation Expenditures			
State Operations	849	71,635	—
Local Assistance	12,889	77,563	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	13,738	149,198	—
Transfers To Other Funds	—	1,339	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	13,738	150,537	—
FUND BALANCE (DEFICIT), ENDING	\$ 18,096	\$ 26,540	\$ 60

* Abnormal balance in State Operations is due to the Less Funding provided by the General Fund.

† Abnormal balance in Local Assistance is due to the Less Funding provided by the General Fund.

California High-Cost Fund-A Administrative Committee Fund (0464)	California High-Cost Fund-B Administrative Committee Fund (0470)	California Memorial Scholarship Fund (3033)	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Account (1027)	California Student Housing Revolving Loan Fund (3433)	California Teleconnect Fund Administrative Committee Fund	
					California Teleconnect Fund Administrative Committee Fund (0493)	Digital Divide Account (3409)
\$ 25,138	\$ 9,913	\$ 2	\$ 553,472	\$ —	\$ 95,370	\$ —
54,883	2,244	—	7	5,842	115,946	290
—	84,000	—	—	—	—	2,181
440	4	—	—	—	4,081	85
—	—	—	—	—	—	—
<u>55,323</u>	<u>86,248</u>	<u>—</u>	<u>7</u>	<u>5,842</u>	<u>120,027</u>	<u>2,556</u>
1,187	600	—	425	(149,657)*	3,861	—
31,576	6,759	—	199,569	(50,000)†	41,380	439
—	—	—	—	—	—	—
<u>32,763</u>	<u>7,359</u>	<u>—</u>	<u>199,994</u>	<u>(199,657)</u>	<u>45,241</u>	<u>439</u>
7,009	8	2	—	—	52,021	—
5	656	—	—	—	(2,248)	—
<u>39,777</u>	<u>8,023</u>	<u>2</u>	<u>199,994</u>	<u>(199,657)</u>	<u>95,014</u>	<u>439</u>
<u>\$ 40,684</u>	<u>\$ 88,138</u>	<u>\$ —</u>	<u>\$ 353,485</u>	<u>\$ 205,499</u>	<u>\$ 120,383</u>	<u>\$ 2,117</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Tire Recycling Management Fund (0226)	California Tobacco Directory Fund (3421)	California Used Oil Recycling Fund (0100)
FUND BALANCE (DEFICIT), BEGINNING	\$ 108,976	\$ 22	\$ 34,821
ADDITIONS			
Revenues	68,312	28	23,332
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1,556	—	218
Other Additions	18	—	—
Total Additions	69,886	28	23,550
DEDUCTIONS			
Appropriation Expenditures			
State Operations	20,821	—	10,034
Local Assistance	16,278	—	7,673
Capital Outlay	—	—	—
Total Appropriation Expenditures	37,099	—	17,707
Transfers To Other Funds	27,869	—	377
Adjustments to Prior Year Appropriation Expenditures	(5,582)	—	(80)
Total Deductions	59,386	—	18,004
FUND BALANCE (DEFICIT), ENDING	\$ 119,476	\$ 50	\$ 40,367

California Water Fund (0144)	Cannabis Control Fund (3288)	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	CCRC Oversight Fund (0163)	Cemetery and Funeral Fund (0717)
\$ 1,386	\$ 173,099	\$ 2,954	\$ 4,196	\$ 2,194	\$ 1,366	\$ 2,858
—	127,467	4,080	434	241	1,968	6,629
—	—	—	—	—	—	—
—	(1,241)	(1)	129	136	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>126,226</u>	<u>4,079</u>	<u>563</u>	<u>377</u>	<u>1,968</u>	<u>6,629</u>
—	152,717	4,699	187	—	2,532	7,394
—	450	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>153,167</u>	<u>4,699</u>	<u>187</u>	<u>—</u>	<u>2,532</u>	<u>7,394</u>
—	262	61	6	—	33	85
—	(3,335)	(36)	(51)	261	—	15
<u>—</u>	<u>150,094</u>	<u>4,724</u>	<u>142</u>	<u>261</u>	<u>2,565</u>	<u>7,494</u>
<u>\$ 1,386</u>	<u>\$ 149,231</u>	<u>\$ 2,309</u>	<u>\$ 4,617</u>	<u>\$ 2,310</u>	<u>\$ 769</u>	<u>\$ 1,993</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Center for Data Insights and Innovation Fund (3377)	Certification Account (0166)	Certification and Compliance Fund (3359)
FUND BALANCE (DEFICIT), BEGINNING	\$ 327	\$ 2,003	\$ 7,782
ADDITIONS			
Revenues	—	1,729	31,684
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	1,071
Other Additions	—	—	—
Total Additions	—	1,729	32,755
DEDUCTIONS			
Appropriation Expenditures			
State Operations	109	1,197	16,090
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	109	1,197	16,090
Transfers To Other Funds	—	35	—
Adjustments to Prior Year Appropriation Expenditures	5	14	—
Total Deductions	114	1,246	16,090
FUND BALANCE (DEFICIT), ENDING	\$ 213	\$ 2,486	\$ 24,447

* Abnormal balance in State Operations is due to the Less Funding provided by the General Fund.

Certification Fund (0271)	Certified Access Specialist Fund (3091)	Certified Veteran Service Provider Program Fund (3387)	Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)
\$ 845	\$ 2,152	\$ 57,324	\$ —	\$ 906	\$ 74,145	\$ 158,198
2,586	290	2,284	—	3,109	33,502	60,757
—	—	—	—	—	—	—
—	(1)	—	—	119	(507)	—
—	—	—	—	—	—	—
<u>2,586</u>	<u>289</u>	<u>2,284</u>	<u>—</u>	<u>3,228</u>	<u>32,995</u>	<u>60,757</u>
2,771	304	—	(1,475) *	1,049	17,516	—
—	—	771	—	1,300	22,411	75,853
—	—	—	—	—	—	—
<u>2,771</u>	<u>304</u>	<u>771</u>	<u>(1,475)</u>	<u>2,349</u>	<u>39,927</u>	<u>75,853</u>
48	4	—	1,475	114	217	—
—	(55)	—	—	(102)	(3,113)	—
<u>2,819</u>	<u>253</u>	<u>771</u>	<u>—</u>	<u>2,361</u>	<u>37,031</u>	<u>75,853</u>
<u>\$ 612</u>	<u>\$ 2,188</u>	<u>\$ 58,837</u>	<u>\$ —</u>	<u>\$ 1,773</u>	<u>\$ 70,109</u>	<u>\$ 143,102</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

Cigarette and
Tobacco Products
Surtax Fund

	Children's Medical Services Rebate Fund (3079)	Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)
FUND BALANCE (DEFICIT), BEGINNING	\$ 44,503	\$ 10,753	\$ —
ADDITIONS			
Revenues	2,416	10,512	152,399
Transfers From Other Funds	—	—	52,892
Prior Year Revenue Adjustments	23	(100)	(1,809)
Other Additions	—	—	—
Total Additions	2,439	10,412	203,482
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	8,713	4,833
Local Assistance	662	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	662	8,713	4,833
Transfers To Other Funds	—	314	198,706
Adjustments to Prior Year Appropriation Expenditures	—	(10)	(57)
Total Deductions	662	9,017	203,482
FUND BALANCE (DEFICIT), ENDING	\$ 46,280	\$ 12,148	\$ —

Cigarette and Tobacco Products Surtax Fund

Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)	Cigarette Fire Safety and Firefighter Protection Fund (3269)
\$ 30,858	\$ 12,564	\$ 3,440	\$ 11,544	\$ 11,377	\$ 11,237	\$ 10
1,821	452	125	406	666	472	—
50,398	67,777	19,365	9,682	10,658	48,412	—
47	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>52,266</u>	<u>68,229</u>	<u>19,490</u>	<u>10,088</u>	<u>11,324</u>	<u>48,884</u>	<u>—</u>
31,456	—	—	3,889	13,396	1,959	—
38,518	70,115	19,901	—	—	41,109	—
—	—	—	—	—	—	—
<u>69,974</u>	<u>70,115</u>	<u>19,901</u>	<u>3,889</u>	<u>13,396</u>	<u>43,068</u>	<u>—</u>
127	—	—	5,231	27	4,675	—
(655)	—	—	296	3,118	(210)	—
<u>69,446</u>	<u>70,115</u>	<u>19,901</u>	<u>9,416</u>	<u>16,541</u>	<u>47,533</u>	<u>—</u>
<u>\$ 13,678</u>	<u>\$ 10,678</u>	<u>\$ 3,029</u>	<u>\$ 12,216</u>	<u>\$ 6,160</u>	<u>\$ 12,588</u>	<u>\$ 10</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Civil Rights Enforcement and Litigation Fund (3246)	Clandestine Drug Lab Clean-Up Account (0174)	Clean Energy Job Creation Fund (8080)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10,518	\$ 11	\$ 45
ADDITIONS			
Revenues	358	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	358	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	53	—	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	53	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(12,980)
Total Deductions	53	—	(12,980)
FUND BALANCE (DEFICIT), ENDING	\$ 10,823	\$ 11	\$ 13,025

Contractors' License
Fund
(Continued on next
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Clinical Laboratory Improvement Fund (0098)	Coastal Access Account (0593)	Coastal Act Services Fund (3123)	College Access Tax Credit Fund (3263)	Consumer Recovery Account (3294)	Contingent Fund of the Medical Board of California (0758)	Construction Management Education Account (0093)
\$ 14,169	\$ 3,472	\$ 4,118	\$ 1,023	\$ 3,325	\$ 13,135	\$ 533
13,998	—	2,322	1,595	—	77,691	216
—	736	—	—	—	6,000	—
319	—	(14)	—	—	(213)	—
—	—	—	—	—	—	—
<u>14,317</u>	<u>736</u>	<u>2,308</u>	<u>1,595</u>	<u>—</u>	<u>83,478</u>	<u>216</u>
12,566	79	1,532	87	727	73,243	239
—	242	—	—	—	—	—
—	—	—	—	—	—	—
<u>12,566</u>	<u>321</u>	<u>1,532</u>	<u>87</u>	<u>727</u>	<u>73,243</u>	<u>239</u>
229	—	736	794	—	10,623	—
107	(9)	(18)	—	—	(143)	—
<u>12,902</u>	<u>312</u>	<u>2,250</u>	<u>881</u>	<u>727</u>	<u>83,723</u>	<u>239</u>
<u>\$ 15,584</u>	<u>\$ 3,896</u>	<u>\$ 4,176</u>	<u>\$ 1,737</u>	<u>\$ 2,598</u>	<u>\$ 12,890</u>	<u>\$ 510</u>

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Governmental Cost Funds

Other Governmental Cost Funds

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Year Ended June 30, 2024

(Amounts in thousands)

Contractors' License
Fund
(Continued from
previous page)

	Contractors' License Fund (0735)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)
FUND BALANCE (DEFICIT), BEGINNING	\$ 27,450	\$ 215	\$ 71,407
ADDITIONS			
Revenues	99,082	1	105,864
Transfers From Other Funds	67	—	—
Prior Year Revenue Adjustments	3	—	690
Other Additions	—	—	—
Total Additions	99,152	1	106,554
DEDUCTIONS			
Appropriation Expenditures			
State Operations	82,752	—	101,751
Local Assistance	—	—	(20)
Capital Outlay	—	—	—
Total Appropriation Expenditures	82,752	—	101,731
Transfers To Other Funds	1,360	—	3,178
Adjustments to Prior Year Appropriation Expenditures	(831)	—	(8,576)
Total Deductions	83,281	—	96,333
FUND BALANCE (DEFICIT), ENDING	\$ 43,321	\$ 216	\$ 81,628

Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Covered Battery Recycling Fund (3416)	Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Data and Innovation Services Revolving Fund (9753)
\$ 1,919	\$ 1,310	\$ —	\$ 5,858	\$ 3,668	\$ 10,237	\$ 30,394
276	1,426	—	15,867	2,971	26,610	1,920
—	—	2,001	—	—	—	—
(27)	(1)	—	—	—	—	—
—	—	—	—	—	—	—
249	1,425	2,001	15,867	2,971	26,610	1,920
160	1,256	1,279	14,826	1,963	24,295	5,971
—	—	—	—	—	—	—
—	—	—	—	—	—	—
160	1,256	1,279	14,826	1,963	24,295	5,971
—	23	—	209	—	357	—
—	(7)	—	(219)	—	(119)	(1,300)
160	1,272	1,279	14,816	1,963	24,533	4,671
\$ 2,008	\$ 1,463	\$ 722	\$ 6,909	\$ 4,676	\$ 12,314	\$ 27,643

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Data Brokers' Registry Fund (3372)	Davis-Dolwig Account (3210)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)
FUND BALANCE (DEFICIT), BEGINNING	\$ 787	\$ 14,120	\$ 107,577
ADDITIONS			
Revenues	255	855	72,634
Transfers From Other Funds	—	10,000	—
Prior Year Revenue Adjustments	(61)	—	560
Other Additions	—	—	—
Total Additions	194	10,855	73,194
DEDUCTIONS			
Appropriation Expenditures			
State Operations	20	22,052	46,177
Local Assistance	—	—	629
Capital Outlay	—	—	—
Total Appropriation Expenditures	20	22,052	46,806
Transfers To Other Funds	—	—	25,030
Adjustments to Prior Year Appropriation Expenditures	—	—	(1,261)
Total Deductions	20	22,052	70,575
FUND BALANCE (DEFICIT), ENDING	\$ 961	\$ 2,923	\$ 110,196

Department of Food and Agriculture Fund						
Department of Fish and Wildlife – California Environmental Quality Act Fund (3364)	Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	Pierce's Disease Management Account (3010)	Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)
\$ 1,893	\$ 7,310	\$ 149	\$ 172,973	\$ 13,051	\$ 26,185	\$ 1,804
4,438	1,222	30	119,231	5,444	123,926	596
—	—	—	85,216	—	—	—
16	105	—	8,768	(93)	(59)	—
—	—	—	—	—	—	—
4,454	1,327	30	213,215	5,351	123,867	596
4,229	281	55	132,766	10,372	96,016	475
—	—	—	84,693	—	34,286	119
—	—	—	—	—	—	—
4,229	281	55	217,459	10,372	130,302	594
—	—	—	1,458	—	2,180	7
24	(132)	—	(5,787)	(2,128)	(1,537)	(47)
4,253	149	55	213,130	8,244	130,945	554
\$ 2,094	\$ 8,488	\$ 124	\$ 173,058	\$ 10,158	\$ 19,107	\$ 1,846

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Diablo Canyon Extension Fund (3413)	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)
FUND BALANCE (DEFICIT), BEGINNING	\$ 17,017	\$ 961	\$ 3,621
ADDITIONS			
Revenues	—	38	935
Transfers From Other Funds	632,500	—	—
Prior Year Revenue Adjustments	—	—	84
Other Additions	—	—	—
Total Additions	632,500	38	1,019
DEDUCTIONS			
Appropriation Expenditures			
State Operations	602,316	—	307
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	602,316	—	307
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(2)
Total Deductions	602,316	—	305
FUND BALANCE (DEFICIT), ENDING	\$ 47,201	\$ 999	\$ 4,335

Disaster Assistance Fund						
Earthquake Emergency Investigations Account (0257)	Dispensing Opticians Fund (0175)	Distressed Hospital Loan Program Fund (3432)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Driver Training Penalty Assessment Fund (0178)
\$ 27	\$ 1,252	\$ 150,000	\$ 6,434	\$ 1,849	\$ 4,185	\$ 1,226
—	19	—	38,963	523	1,770	—
—	—	150,000	8	—	—	—
—	—	—	1,389	(45)	10	—
—	—	—	—	—	—	—
—	19	150,000	40,360	478	1,780	—
—	—	1,063	34,653	275	2,489	979
—	—	237,570	—	27	—	—
—	—	—	—	—	—	—
—	—	238,633	34,653	302	2,489	979
—	1,263	—	1,178	2	30	—
—	—	—	(2,333)	4	(498)	—
—	1,263	238,633	33,498	308	2,021	979
\$ 27	\$ 8	\$ 61,367	\$ 13,296	\$ 2,019	\$ 3,944	\$ 247

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Driving-Under-the- Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)
FUND BALANCE (DEFICIT), BEGINNING	\$ 428	\$ 3,227	\$ 1
ADDITIONS			
Revenues	1,571	6,921	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	29	—
Other Additions	—	—	—
Total Additions	1,571	6,950	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	706	7,166	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	706	7,166	—
Transfers To Other Funds	—	249	—
Adjustments to Prior Year Appropriation Expenditures	(4)	(114)	—
Total Deductions	702	7,301	—
FUND BALANCE (DEFICIT), ENDING	\$ 1,297	\$ 2,876	\$ 1

Education and Research Account (3295)	Electric Program Investment Charge Fund (3211)	Electrician Certification Fund (3002)	Electronic and Appliance Repair Fund (0325)	Electronic Recording Authorization Fund (3285)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)
\$ 1,660	\$ 428,589	\$ 16,374	\$ 3,417	\$ —	\$ 37,922	\$ 80
—	128,083	3,321	2,707	380	39,137	527
—	—	—	—	—	—	—
—	(599)	(8)	—	—	(40)	—
—	—	—	—	—	—	—
—	127,484	3,313	2,707	380	39,097	527
66	26,567	1,521	3,419	348	29,242	6
—	104,498	—	—	—	—	78
—	—	—	—	—	—	—
66	131,065	1,521	3,419	348	29,242	84
—	—	17	42	—	589	—
—	(106)	(279)	—	—	488	—
66	130,959	1,259	3,461	348	30,319	84
\$ 1,594	\$ 425,114	\$ 18,428	\$ 2,663	\$ 32	\$ 46,700	\$ 523

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Governmental Cost Funds

Other Governmental Cost Funds

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(Amounts in thousands)

	Emergency Medical Air Transportation and Children's Coverage Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)
FUND BALANCE (DEFICIT), BEGINNING	\$ 437	\$ 1,014	\$ 261
ADDITIONS			
Revenues	495	3,497	255
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	512	8	—
Other Additions	—	—	—
Total Additions	1,007	3,505	255
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	3,688	206
Local Assistance	1,222	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,222	3,688	206
Transfers To Other Funds	—	43	5
Adjustments to Prior Year Appropriation Expenditures	—	(140)	(10)
Total Deductions	1,222	3,591	201
FUND BALANCE (DEFICIT), ENDING	\$ 222	\$ 928	\$ 315

Emergency Medical Technician Certification Fund (3137)	Employee Housing Regulation Fund (3425)	Employment Development Department Benefit Audit Fund (0184)	Employment Development Department Contingent Fund (0185)	Employment Opportunity Fund (3273)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)
\$ 1,848	\$ —	\$ 29,360	\$ 390,369	\$ 4,250	\$ 15,752	\$ 16,363
1,898	1,379	29,269	233,838	—	7,928	67,572
—	—	—	—	—	—	—
—	—	1,885	(56,787)	—	(1,602)	1,862
—	—	—	—	—	—	—
<u>1,898</u>	<u>1,379</u>	<u>31,154</u>	<u>177,051</u>	<u>—</u>	<u>6,326</u>	<u>69,434</u>
1,368	930	17,500	140,535	—	9,098	—
99	—	—	—	3,141	—	—
—	—	—	—	—	—	—
<u>1,467</u>	<u>930</u>	<u>17,500</u>	<u>140,535</u>	<u>3,141</u>	<u>9,098</u>	<u>—</u>
24	—	352	22,967	—	121	69,775
113	—	582	3,648	—	(966)	—
<u>1,604</u>	<u>930</u>	<u>18,434</u>	<u>167,150</u>	<u>3,141</u>	<u>8,253</u>	<u>69,775</u>
<u>\$ 2,142</u>	<u>\$ 449</u>	<u>\$ 42,080</u>	<u>\$ 400,270</u>	<u>\$ 1,109</u>	<u>\$ 13,825</u>	<u>\$ 16,022</u>

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Governmental Cost Funds

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Statement of Operations

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(Amounts in thousands)

	Enterprise Zone Fund (3165)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)
FUND BALANCE (DEFICIT), BEGINNING	\$ 234	\$ 37,147	\$ 1,670
ADDITIONS			
Revenues	9	2,305	7,702
Transfers From Other Funds	—	17,000	—
Prior Year Revenue Adjustments	—	—	375
Other Additions	—	—	—
Total Additions	9	19,305	8,077
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	277	456
Local Assistance	—	5,569	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	5,846	456
Transfers To Other Funds	—	7	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(62)
Total Deductions	—	5,853	394
FUND BALANCE (DEFICIT), ENDING	\$ 243	\$ 50,599	\$ 9,353

Environmental Laboratory Improvement Fund (0179)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)	Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)
\$ 1,553	\$ 3,024	\$ 521	\$ 16,433	\$ 26,253	\$ 2,454	\$ 13,232
4,592	—	214	15,729	1,132	140,631	2,902
—	—	—	—	—	—	—
436	—	—	28	—	—	15
—	—	—	—	1,809	—	—
<u>5,028</u>	<u>—</u>	<u>214</u>	<u>15,757</u>	<u>2,941</u>	<u>140,631</u>	<u>2,917</u>
3,001	—	—	11,481	162	20,629	1,536
—	—	142	—	6,984	—	—
—	—	—	—	—	—	—
<u>3,001</u>	<u>—</u>	<u>142</u>	<u>11,481</u>	<u>7,146</u>	<u>20,629</u>	<u>1,536</u>
52	—	—	132	24	282	—
(16)	—	—	(485)	157	(558)	—
<u>3,037</u>	<u>—</u>	<u>142</u>	<u>11,128</u>	<u>7,327</u>	<u>20,353</u>	<u>1,536</u>
<u>\$ 3,544</u>	<u>\$ 3,024</u>	<u>\$ 593</u>	<u>\$ 21,062</u>	<u>\$ 21,867</u>	<u>\$ 122,732</u>	<u>\$ 14,613</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

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(Amounts in thousands)

	Farmworker Remedial Account (0023)	Film Promotion and Marketing Fund (3095)	Financial Empowerment Fund (3360)
FUND BALANCE (DEFICIT), BEGINNING	\$ 688	\$ 21	\$ 10,655
ADDITIONS			
Revenues	367	2	361
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	24	—	—
Other Additions	—	—	—
Total Additions	391	2	361
DEDUCTIONS			
Appropriation Expenditures			
State Operations	87	3	114
Local Assistance	—	—	1,921
Capital Outlay	—	—	—
Total Appropriation Expenditures	87	3	2,035
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	24	—	—
Total Deductions	111	3	2,035
FUND BALANCE (DEFICIT), ENDING	\$ 968	\$ 20	\$ 8,981

Fish and Game Preservation Fund						
Financial Protection Fund (3363)	Firearms Safety and Enforcement Special Fund (1008)	California Waterfowl Habitat Preservation Account (0211)	Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Native Species Conservation and Enhancement Account (0213)	Nesting Bird Habitat Incentive Program Account (3392)
\$ 127,718	\$ 10,710	\$ 2,158	\$ 168,868	\$ 2,102	\$ 875	\$ 2,460
114,437	9,402	88	120,880	1,020	178	2,134
—	1,500	—	450	—	—	—
85	(224)	—	8,331	—	—	17
—	—	—	—	—	—	—
<u>114,522</u>	<u>10,678</u>	<u>88</u>	<u>129,661</u>	<u>1,020</u>	<u>178</u>	<u>2,151</u>
157,929	10,198	17	118,860	229	77	177
—	—	—	—	—	—	1,500
—	—	—	—	—	—	—
<u>157,929</u>	<u>10,198</u>	<u>17</u>	<u>118,860</u>	<u>229</u>	<u>77</u>	<u>1,677</u>
2,058	215	—	3,905	2	—	—
(5,861)	(344)	(51)	1,233	—	(14)	—
<u>154,126</u>	<u>10,069</u>	<u>(34)</u>	<u>123,998</u>	<u>231</u>	<u>63</u>	<u>1,677</u>
<u>\$ 88,114</u>	<u>\$ 11,319</u>	<u>\$ 2,280</u>	<u>\$ 174,531</u>	<u>\$ 2,891</u>	<u>\$ 990</u>	<u>\$ 2,934</u>

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Governmental Cost Funds

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(Amounts in thousands)

	Fish and Wildlife Regional Conservation Investment Strategy Program Fund (3415)	Flood Risk Management Fund (3296)	Food Safety Fund (0177)
FUND BALANCE (DEFICIT), BEGINNING	\$ 35	\$ 1,263	\$ 3,438
ADDITIONS			
Revenues	34	420	12,647
Transfers From Other Funds	—	—	65
Prior Year Revenue Adjustments	—	(3)	13
Other Additions	—	—	—
Total Additions	34	417	12,725
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	11,305
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	—	11,305
Transfers To Other Funds	—	—	352
Adjustments to Prior Year Appropriation Expenditures	—	—	(115)
Total Deductions	—	—	11,542
FUND BALANCE (DEFICIT), ENDING	\$ 69	\$ 1,680	\$ 4,621

Forced or Involuntary Sterilization Compensation Account (3383)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)	Gambling Addiction Program Fund (3110)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)
\$ 5,336	\$ 18	\$ 1,383	\$ 2,965	\$ 2,062	\$ 213,834	\$ 98,560
—	1	—	348	1,707	925,214	149,805
—	—	—	—	—	—	—
—	—	—	—	—	27,369	(12,438)
—	—	—	—	—	—	—
—	1	—	348	1,707	952,583	137,367
3,317	—	619	150	1,693	588	34,825
—	—	—	—	—	1,038,838	144,431
—	—	—	—	—	—	—
3,317	—	619	150	1,693	1,039,426	179,256
—	—	—	—	—	24,017	448
—	—	658	—	63	2	(24,231)
3,317	—	1,277	150	1,756	1,063,445	155,473
\$ 2,019	\$ 19	\$ 106	\$ 3,163	\$ 2,013	\$ 102,972	\$ 80,454

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Governmental Cost Funds

Other Governmental Cost Funds

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Year Ended June 30, 2024

(Amounts in thousands)

	Golden State Stimulus Emergency Fund (3379)	Greenhouse Gas Reduction Fund (3228)	Habitat Conservation Fund (0262)
FUND BALANCE (DEFICIT), BEGINNING	\$ 746,902	\$ 12,050,037	\$ 124,880
ADDITIONS			
Revenues	—	5,675,674	(1)
Transfers From Other Funds	—	—	9,748
Prior Year Revenue Adjustments	(2,656)	224	—
Other Additions	—	—	—
Total Additions	(2,656)	5,675,898	9,747
DEDUCTIONS			
Appropriation Expenditures			
State Operations	685,607	332,374	1,486
Local Assistance	—	2,322,260	9,133
Capital Outlay	—	204,016	917
Total Appropriation Expenditures	685,607	2,858,650	11,536
Transfers To Other Funds	—	260,951	11
Adjustments to Prior Year Appropriation Expenditures	—	(54,937)	112
Total Deductions	685,607	3,064,664	11,659
FUND BALANCE (DEFICIT), ENDING	\$ 58,639	\$ 14,661,271	\$ 122,968

Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle- Deserted Well Abatement Fund (0275)	Health Care Affordability Reserve Fund (3381)	Health Care Benefits Fund (3054)	Health Care Services Plan Fines and Penalties Fund (3311)	Health Plan Improvement Trust Fund (3209)	Health Statistics Special Fund (0099)
\$ 11,087	\$ 25,060	\$ 333,439	\$ 1,153	\$ 35,064	\$ 4,470	\$ 26,213
24,605	1,956	303,098	2,200	—	198	33,817
—	—	—	—	1,294	2,372	—
836	25	—	—	—	—	2,161
—	—	—	—	—	—	—
<u>25,441</u>	<u>1,981</u>	<u>303,098</u>	<u>2,200</u>	<u>1,294</u>	<u>2,570</u>	<u>35,978</u>
26,379	863	—	2,200	495	1,931	27,646
—	—	46,566	—	4,930	—	510
—	—	—	—	—	—	—
<u>26,379</u>	<u>863</u>	<u>46,566</u>	<u>2,200</u>	<u>5,425</u>	<u>1,931</u>	<u>28,156</u>
359	—	500,000	—	15	19	527
(1,076)	—	—	—	(302)	(18)	(688)
<u>25,662</u>	<u>863</u>	<u>546,566</u>	<u>2,200</u>	<u>5,138</u>	<u>1,932</u>	<u>27,995</u>
<u>\$ 10,866</u>	<u>\$ 26,178</u>	<u>\$ 89,971</u>	<u>\$ 1,153</u>	<u>\$ 31,220</u>	<u>\$ 5,108</u>	<u>\$ 34,196</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Healthcare Treatment Fund		
	Healthcare Treatment Fund (3305)	Loan Repayment Program Account (3375)	Heritage Enrichment Resource Fund (3170)
FUND BALANCE (DEFICIT), BEGINNING	\$ 6,389	\$ 283,380	\$ 984
ADDITIONS			
Revenues	—	233	210
Transfers From Other Funds	590,501	1	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	590,501	234	210
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,403	—	34
Local Assistance	595,435	45,924	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	596,838	45,924	34
Transfers To Other Funds	—	18,124	—
Adjustments to Prior Year Appropriation Expenditures	(12)	—	—
Total Deductions	596,826	64,048	34
FUND BALANCE (DEFICIT), ENDING	\$ 64	\$ 219,566	\$ 1,160

High Polluter Repair or Removal Account

Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)	Historic Property Maintenance Fund (0365)	Home Care Fund (3255)	Home & Community- Based Services American Rescue Plan Fund (8507)	Home Furnishings and Thermal Insulation Fund (0752)	Horse and Jockey Safety and Welfare Account (3380)
\$ 55,039	\$ 56,710	\$ 1,348	\$ 2,851	\$ 1,692,364	\$ 6,657	\$ 946
35,195	38,259	519	9,732	—	5,542	901
—	—	—	—	—	—	—
(36)	(5)	—	8	—	1	7
—	—	—	—	—	—	—
35,159	38,254	519	9,740	—	5,543	908
13,280	24,729	838	7,337	29,146	5,249	1,073
4,200	—	—	—	1,335,302	—	—
—	—	—	—	—	—	—
17,480	24,729	838	7,337	1,364,448	5,249	1,073
30,022	25,185	—	159	—	101	—
(588)	(865)	(1)	—	—	(50)	(11)
46,914	49,049	837	7,496	1,364,448	5,300	1,062
\$ 43,284	\$ 45,915	\$ 1,030	\$ 5,095	\$ 327,916	\$ 6,900	\$ 792

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,510	\$ 361,343	\$ 1,168,968
ADDITIONS			
Revenues	19,846	105,039	4,007,680
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	399	(4,677)	—
Other Additions	—	—	—
Total Additions	20,245	100,362	4,007,680
DEDUCTIONS			
Appropriation Expenditures			
State Operations	20,661	66,056	2,095
Local Assistance	—	—	4,955,870
Capital Outlay	—	—	—
Total Appropriation Expenditures	20,661	66,056	4,957,965
Transfers To Other Funds	185	201,559	—
Adjustments to Prior Year Appropriation Expenditures	(817)	(962)	—
Total Deductions	20,029	266,653	4,957,965
FUND BALANCE (DEFICIT), ENDING	\$ 3,726	\$ 195,052	\$ 218,683

Integrated Waste Management Fund
(Continued on next page)

Indian Gaming Special Distribution Fund (0367)	Industrial Hemp Enrollment and Oversight Fund (3396)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Carpet Stewardship Penalty Subaccount (3196)
\$ 166,947	\$ 427	\$ 31,064	\$ 85,627	\$ 553	\$ 848	\$ 1,185
16,402	427	14,458	343,903	548	610	—
7,480	—	—	—	—	—	—
446	2	(4)	2,287	—	—	—
—	—	—	—	—	—	—
24,328	429	14,454	346,190	548	610	—
30,734	—	7,249	257,482	516	575	—
5,126	—	—	87,020	—	—	—
—	—	—	—	—	—	—
35,860	—	7,249	344,502	516	575	—
566	—	42	6,261	3	18	—
(804)	—	(790)	(7,115)	7	1	—
35,622	—	6,501	343,648	526	594	—
\$ 155,653	\$ 856	\$ 39,017	\$ 88,169	\$ 575	\$ 864	\$ 1,185

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Integrated Waste Management Fund (Continued from previous page)		
	Electronic Waste Recovery and Recycling Account		Integrated Waste Management Account
	Covered Battery- Embedded Waste Recycling Fee Subaccount (3418)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 210,180	\$ 43,270
ADDITIONS			
Revenues	—	89,194	57,109
Transfers From Other Funds	1,980	—	—
Prior Year Revenue Adjustments	—	14,970	998
Other Additions	—	—	—
Total Additions	1,980	104,164	58,107
DEDUCTIONS			
Appropriation Expenditures			
State Operations	957	85,886	45,916
Local Assistance	—	7,737	3,372
Capital Outlay	—	—	—
Total Appropriation Expenditures	957	93,623	49,288
Transfers To Other Funds	—	4,277	6,429
Adjustments to Prior Year Appropriation Expenditures	—	(283)	(1,066)
Total Deductions	957	97,617	54,651
FUND BALANCE (DEFICIT), ENDING	\$ 1,023	\$ 216,727	\$ 46,726

Recycling Market Development Revolving Loan Subaccount (0281)	Internal Health Information Integrity Quality Improvement Account (3151)	Labor and Workforce Development Fund (3078)	Labor Enforcement and Compliance Fund (3152)	Lead-Acid Battery Cleanup Fund (3301)	Lead-Related Construction Fund (3155)	Learning Recovery Emergency Fund (3402)
\$ 26,064	\$ 1	\$ 538,083	\$ 134,717	\$ 60,885	\$ 759	\$ —
3,351	—	202,127	168,532	34,260	1,194	—
—	—	—	—	—	—	—
24	—	7	(7)	(2,125)	7	—
4,881	—	—	—	—	—	—
<u>8,256</u>	<u>—</u>	<u>202,134</u>	<u>168,525</u>	<u>32,135</u>	<u>1,201</u>	<u>—</u>
1,358	—	20,663	89,416	11,214	802	—
9,035	—	1,198	—	—	—	874,338
—	—	—	—	—	—	—
<u>10,393</u>	<u>—</u>	<u>21,861</u>	<u>89,416</u>	<u>11,214</u>	<u>802</u>	<u>874,338</u>
18	—	35,067	1,193	55	16	—
19	—	436	3,049	(1,901)	20	(874,377)
<u>10,430</u>	<u>—</u>	<u>57,364</u>	<u>93,658</u>	<u>9,368</u>	<u>838</u>	<u>(39)</u>
<u>\$ 23,890</u>	<u>\$ 1</u>	<u>\$ 682,853</u>	<u>\$ 209,584</u>	<u>\$ 83,652</u>	<u>\$ 1,122</u>	<u>\$ 39</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Licensed Midwifery Fund (0755)	Lithium Extraction Excise Tax Fund (3410)	Local Agency Deposit Security Fund (0240)
FUND BALANCE (DEFICIT), BEGINNING	\$ 223	\$ 1,400	\$ 582
ADDITIONS			
Revenues	87	—	397
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	87	—	397
DEDUCTIONS			
Appropriation Expenditures			
State Operations	78	—	448
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	78	—	448
Transfers To Other Funds	—	1,400	13
Adjustments to Prior Year Appropriation Expenditures	—	—	(7)
Total Deductions	78	1,400	454
FUND BALANCE (DEFICIT), ENDING	\$ 232	\$ —	\$ 525

* Fund balance exists due to timing factor.

Local Revenue Fund (Continued on next page)						
Sales Tax Account (Continued on next page)						
Local Charges for Prepaid Mobile Telephony Services Fund (3270)	Local Public Prosecutors and Public Defenders Training Fund (0241)	Local Revenue Fund (0330)	CalWORKs Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)	Family Support Subaccount (3248)	Health Subaccount (0353)
\$ —	\$ 1,043	\$ 32,656	\$ —	\$ —	\$ —	\$ —
1,787	42	2,568,498	—	—	—	—
—	—	4,732,998	752,888	523,731	340,125	595,669
39	—	3,670	—	—	—	—
—	—	—	—	—	—	—
1,826	42	7,305,166	752,888	523,731	340,125	595,669
623	—	962	—	—	—	—
1,203	—	—	752,888	523,731	340,125	255,544
—	—	—	—	—	—	—
1,826	—	962	752,888	523,731	340,125	255,544
—	—	7,336,140	—	—	—	340,125
—	—	—	—	—	—	—
1,826	—	7,337,102	752,888	523,731	340,125	595,669
\$ —	\$ 1,085	\$ 720 *	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

Sales Tax Account
(Continued from previous page)

	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	902	15,560	—
Transfers From Other Funds	1,481,952	4,739,825	2,521,447
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,482,854	4,755,385	2,521,447
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	1,481,952	—	2,521,447
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,481,952	—	2,521,447
Transfers To Other Funds	902	4,755,385	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,482,854	4,755,385	2,521,447
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Local Revenue Fund
(Continued on next page)

Sales Tax Growth Account				Vehicle License Fee Account (Continued on next page)			
Caseload Subaccount (0354)	General Growth Subaccount (0361)	Sales Tax Growth Account (0333)	Vehicle License Collection Account (0329)	CalWORKs Maintenance of Effort Subaccount (3276)	Child Poverty and Family Supplemental Support Subaccount (3282)	Family Support Subaccount (3281)	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	116,526	—	—	—	—
65	331	396	—	367,663	472,549	343,151	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
65	331	396	116,526	367,663	472,549	343,151	
—	—	—	—	—	—	—	—
65	173	—	116,526	367,663	472,549	343,151	—
—	—	—	—	—	—	—	—
65	173	—	116,526	367,663	472,549	343,151	
—	158	396	—	—	—	—	—
—	—	—	—	—	—	—	—
65	331	396	116,526	367,663	472,549	343,151	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Local Revenue Fund
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

Vehicle License Fee Account
(Continued from previous page)

	Health Subaccount (3279)	Mental Health Subaccount (3278)	Social Services Subaccount (3274)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	1,281,279	149,879	216,223
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,281,279	149,879	216,223
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	938,128	149,879	216,223
Capital Outlay	—	—	—
Total Appropriation Expenditures	938,128	149,879	216,223
Transfers To Other Funds	343,151	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,281,279	149,879	216,223
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account
(Continued on next page)

Vehicle License Fee Growth Account			Enhancing Law Enforcement Activities Subaccount			
Vehicle License Fee Account (0332)	General Growth Subaccount (3280)	Vehicle License Fee Growth Account (0334)	Community Corrections Subaccount (3223)	District Attorney and Public Defender Subaccount (3224)	Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount (3222)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10,774	—	—	—	—	—	—
2,599,845	120,748	123,026	1,962,163	81,380	374,389	489,900
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,610,619	120,748	123,026	1,962,163	81,380	374,389	489,900
—	—	—	—	—	—	—
—	120,748	—	1,962,163	81,380	374,389	489,900
—	—	—	—	—	—	—
—	120,748	—	1,962,163	81,380	374,389	489,900
2,610,619	—	123,026	—	—	—	—
—	—	—	—	—	—	—
2,610,619	120,748	123,026	1,962,163	81,380	374,389	489,900
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Local Revenue Fund 2011
(Continued from previous page)

Law Enforcement Services Account
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

Juvenile Justice Subaccount

	Juvenile Justice Subaccount (3225)	Juvenile Reentry Grant Special Account (3226)	Youthful Offender Block Grant Special Account (3227)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	248,878	13,736	235,143
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	248,878	13,736	235,143
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	13,736	235,143
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	13,736	235,143
Transfers To Other Funds	248,878	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	248,878	13,736	235,143
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

				Support Services Account (Continued on next page)		
				Behavioral Health Subaccount		
Law Enforcement Services Account (3215)	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 (3171)	Mental Health Account (3179)	Behavioral Health Subaccount (3217)	Women and Children's Residential Treatment Services Special Account (3239)	County Intervention Support Services Subaccount (3325)
\$ —	\$ —	\$ 63,323	\$ —	\$ —	\$ —	\$ 3,685
—	—	—	—	—	—	—
2,938,420	645,998	9,323,581	1,120,551	2,226,772	5,104	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,938,420</u>	<u>645,998</u>	<u>9,323,581</u>	<u>1,120,551</u>	<u>2,226,772</u>	<u>5,104</u>	<u>—</u>
—	—	—	—	—	—	—
—	645,998	—	—	2,221,668	5,104	3,685
—	—	—	—	—	—	—
<u>—</u>	<u>645,998</u>	<u>—</u>	<u>—</u>	<u>2,221,668</u>	<u>5,104</u>	<u>3,685</u>
2,938,420	—	9,346,172	1,120,551	5,104	—	—
—	—	—	—	—	—	—
<u>2,938,420</u>	<u>645,998</u>	<u>9,346,172</u>	<u>1,120,551</u>	<u>2,226,772</u>	<u>5,104</u>	<u>3,685</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 40,732 *</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Local Revenue Fund 2011
(Continued from previous page)

Support Services Account
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

	Protective Services Subaccount (3216)	Support Services Account (3214)	Long-Term Care Quality Assurance Fund (3213)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 108,194
ADDITIONS			
Revenues	—	—	618,635
Transfers From Other Funds	3,060,429	5,287,200	—
Prior Year Revenue Adjustments	—	—	7,287
Other Additions	—	—	—
Total Additions	3,060,429	5,287,200	625,922
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	3,060,429	—	562,845
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,060,429	—	562,845
Transfers To Other Funds	—	5,287,200	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	3,060,429	5,287,200	562,845
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 171,271

Low Income Health Program MCE Out- of-Network Emergency Care Services Fund (3201)	Major League Sporting Event Raffle Fund (3297)	Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Enrollment Fund (3428)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)	Medi-Cal County Behavioral Health Fund (3420)
\$ 833	\$ 3,426	\$ 2,294	\$ —	\$ 63,155	\$ 6,035	\$ —
24	802	45,517	8,269,383	152,915	4,862	976,763
—	—	—	—	—	—	—
—	—	—	—	—	427	—
—	—	—	—	—	—	—
24	802	45,517	8,269,383	152,915	5,289	976,763
—	401	—	—	136,824	6,142	—
—	—	—	7,627,319	—	—	479,947
—	—	—	—	—	—	—
—	401	—	7,627,319	136,824	6,142	479,947
—	1,011	2,294	—	4,903	57	—
—	14	—	—	(5,248)	(124)	—
—	1,426	2,294	7,627,319	136,479	6,075	479,947
\$ 857	\$ 2,802	\$ 45,517	\$ 642,064	\$ 79,591	\$ 5,249	\$ 496,816

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Medi-Cal Drug Rebate Fund (3331)	Medi-Cal Emergency Medical Transport Fund (3323)	Medi-Cal Loan Repayment Program Special Fund (3401)
FUND BALANCE (DEFICIT), BEGINNING	\$ 386,834	\$ 24,584	\$ —
ADDITIONS			
Revenues	—	71,026	—
Transfers From Other Funds	—	—	38,046
Prior Year Revenue Adjustments	—	602	—
Other Additions	—	—	—
Total Additions	—	71,628	38,046
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	165	—
Local Assistance	260,283	71,000	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	260,283	71,165	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	260,283	71,165	—
FUND BALANCE (DEFICIT), ENDING	\$ 126,551	\$ 25,047	\$ 38,046

Mental Health Services Fund						
Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Reversion Account Subaccount (3327)	The Supportive Housing Program Subaccount (3357)
\$ 11	\$ 2,303	\$ 3,142	\$ 3,101	\$ 2,822,176	\$ 3,238	\$ 85,714
1	3,299	707	992	2,219,867	345	5,468
—	—	—	—	1,344,600	—	139,530
—	3	(19)	28	(194)	(44)	—
—	—	—	—	—	—	—
1	3,302	688	1,020	3,564,273	301	144,998
—	2,853	108	35	50,885	—	139,460
—	—	—	676	3,961,547	3,539	—
—	—	—	—	—	—	—
—	2,853	108	711	4,012,432	3,539	139,460
—	80	12	3	139,989	—	—
—	10	2	(66)	(4,392)	—	—
—	2,943	122	648	4,148,029	3,539	139,460
\$ 12	\$ 2,662	\$ 3,708	\$ 3,473	\$ 2,238,420	\$ —	\$ 91,252

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Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

		Mine Reclamation Account	
	Mercury Thermostat Collection Program Fund (3390)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)
FUND BALANCE (DEFICIT), BEGINNING	\$ 635	\$ 5,725	\$ 2,620
ADDITIONS			
Revenues	—	1,398	5,856
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(472)
Other Additions	—	—	—
Total Additions	—	1,398	5,384
DEDUCTIONS			
Appropriation Expenditures			
State Operations	293	360	5,009
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	293	360	5,009
Transfers To Other Funds	—	23	66
Adjustments to Prior Year Appropriation Expenditures	2	(5)	9
Total Deductions	295	378	5,084
FUND BALANCE (DEFICIT), ENDING	\$ 340	\$ 6,745	\$ 2,920

Missing Persons DNA Data Base Fund (3016)	Mobilehome Dispute Resolution Fund (3329)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources and Parks Preservation Fund (3312)	Naturopathic Doctor's Fund (3069)
\$ 5,439	\$ 8,325	\$ 13,508	\$ 6,532	\$ 5,209	\$ 99,291	\$ 895
3,647	2,718	25,484	7,839	2,343	—	621
—	—	—	—	—	—	—
(54)	—	(8)	—	(24)	—	—
—	—	—	—	—	—	—
<u>3,593</u>	<u>2,718</u>	<u>25,476</u>	<u>7,839</u>	<u>2,319</u>	<u>—</u>	<u>621</u>
3,545	7,046	28,637	10,692	2,206	—	671
—	—	—	—	—	—	—
—	—	—	—	—	1,130	—
<u>3,545</u>	<u>7,046</u>	<u>28,637</u>	<u>10,692</u>	<u>2,206</u>	<u>1,130</u>	<u>671</u>
57	—	—	—	54	—	10
(779)	(3,056)	(1,161)	(188)	(22)	—	(8)
<u>2,823</u>	<u>3,990</u>	<u>27,476</u>	<u>10,504</u>	<u>2,238</u>	<u>1,130</u>	<u>673</u>
<u>\$ 6,209</u>	<u>\$ 7,053</u>	<u>\$ 11,508</u>	<u>\$ 3,867</u>	<u>\$ 5,290</u>	<u>\$ 98,161</u>	<u>\$ 843</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,764	\$ 442	\$ 143
ADDITIONS			
Revenues	292	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	292	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	8	—
Local Assistance	(393)	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(393)	8	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	75	—
Total Deductions	(393)	83	—
FUND BALANCE (DEFICIT), ENDING	\$ 6,449	\$ 359	\$ 143

Oil, Gas, and
Geothermal
Administrative Fund
(Continued on next
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Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (0263)	Oil and Gas Environmental Remediation Account (3299)
\$ 1,265	\$ 799	\$ 142,554	\$ 1,504	\$ —	\$ 218,039	\$ 1,631
178	—	183,351	3,174	1,700	26,066	6,542
—	—	—	—	10	63,285	—
(21)	—	(45)	1	—	247	—
—	—	—	—	—	—	—
<u>157</u>	<u>—</u>	<u>183,306</u>	<u>3,175</u>	<u>1,710</u>	<u>89,598</u>	<u>6,542</u>
56	—	105,775	3,125	—	79,129	3
—	—	—	—	1,710	36,075	—
—	—	—	—	—	335	—
<u>56</u>	<u>—</u>	<u>105,775</u>	<u>3,125</u>	<u>1,710</u>	<u>115,539</u>	<u>3</u>
—	799	1,811	39	—	—	—
(1)	—	138	(10)	—	(18,035)	—
<u>55</u>	<u>799</u>	<u>107,724</u>	<u>3,154</u>	<u>1,710</u>	<u>97,504</u>	<u>3</u>
<u>\$ 1,367</u>	<u>\$ —</u>	<u>\$ 218,136</u>	<u>\$ 1,525</u>	<u>\$ —</u>	<u>\$ 210,133</u>	<u>\$ 8,170</u>

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Governmental Cost Funds

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(Amounts in thousands)

Oil, Gas, and
Geothermal
Administrative Fund
(Continued from
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	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)
FUND BALANCE (DEFICIT), BEGINNING	\$ 37,185	\$ 30,776	\$ 29,753
ADDITIONS			
Revenues	129,185	71,372	5,252
Transfers From Other Funds	—	—	10,000
Prior Year Revenue Adjustments	11,814	(1,038)	496
Other Additions	—	—	—
Total Additions	140,999	70,334	15,748
DEDUCTIONS			
Appropriation Expenditures			
State Operations	133,896	56,807	3,884
Local Assistance	—	1,548	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	133,896	58,355	3,884
Transfers To Other Funds	1,683	968	25
Adjustments to Prior Year Appropriation Expenditures	(1,009)	(230)	—
Total Deductions	134,570	59,093	3,909
FUND BALANCE (DEFICIT), ENDING	\$ 43,614	\$ 42,017	\$ 41,592

Operating Funds of the Assembly and Senate (0160)	Optometry Fund (0763)	Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	PACE Oversight Fund of the State Department of Health Care Services (3362)	Perinatal Insurance Fund (0309)	Pharmaceutical and Sharps Stewardship Fund (3328)
\$ 38	\$ 1,766	\$ 4,663	\$ 677	\$ —	\$ 13,099	\$ 3,405
2	2,787	3,940	27	662	—	1,902
137,000	1,263	—	—	—	—	—
—	—	(15)	—	—	(5)	2,709
—	—	—	—	—	—	—
137,002	4,050	3,925	27	662	(5)	4,611
137,001	2,854	3,460	1	37	242	2,487
—	—	—	—	—	1,248	—
—	—	—	—	—	—	—
137,001	2,854	3,460	1	37	1,490	2,487
—	34	48	—	—	—	—
—	(32)	(54)	—	—	(2)	3
137,001	2,856	3,454	1	37	1,488	2,490
\$ 39	\$ 2,960	\$ 5,134	\$ 703	\$ 625	\$ 11,606	\$ 5,526

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Governmental Cost Funds

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Year Ended June 30, 2024

(Amounts in thousands)

	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician Assistant Fund (0280)
FUND BALANCE (DEFICIT), BEGINNING	\$ 18,013	\$ 5,460	\$ 4,267
ADDITIONS			
Revenues	36,235	7,216	3,013
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(1)	—	1
Other Additions	—	—	—
Total Additions	36,234	7,216	3,014
DEDUCTIONS			
Appropriation Expenditures			
State Operations	33,390	6,913	3,307
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	33,390	6,913	3,307
Transfers To Other Funds	600	81	15
Adjustments to Prior Year Appropriation Expenditures	(5)	(37)	17
Total Deductions	33,985	6,957	3,339
FUND BALANCE (DEFICIT), ENDING	\$ 20,262	\$ 5,719	\$ 3,942

Prepaid Mobile Telephony Services Surcharge Fund

Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Prepaid Mobile Telephony Services Surcharge Fund (3251)	Prepaid MTS 911 Account (3266)	Prepaid MTS PUC Account (3265)	Prescribed Fire Claims Fund (3429)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)
\$ 143	\$ 239	\$ 17	\$ 31	\$ 20,000	\$ 674	\$ 72,326
602	4	—	—	—	4,794	167,044
—	—	—	—	—	—	—
—	63	—	—	—	(237)	—
—	—	—	—	—	—	—
602	67	—	—	—	4,557	167,044
591	—	—	—	—	3,731	—
—	—	—	—	—	—	193,530
—	—	—	—	—	—	—
591	—	—	—	—	3,731	193,530
2	—	17	—	—	128	—
—	—	—	—	—	165	—
593	—	17	—	—	4,024	193,530
\$ 152	\$ 306	\$ —	\$ 31	\$ 20,000	\$ 1,207	\$ 45,840

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Governmental Cost Funds

Other Governmental Cost Funds

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Year Ended June 30, 2024

(Amounts in thousands)

	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)
FUND BALANCE (DEFICIT), BEGINNING	\$ 434	\$ 18,336	\$ 6,531
ADDITIONS			
Revenues	6	15,813	17,987
Transfers From Other Funds	—	—	438
Prior Year Revenue Adjustments	—	—	5
Other Additions	—	—	—
Total Additions	6	15,813	18,430
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	19,568	15,772
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	19,568	15,772
Transfers To Other Funds	438	12,347	205
Adjustments to Prior Year Appropriation Expenditures	—	(6,294)	(151)
Total Deductions	438	25,621	15,826
FUND BALANCE (DEFICIT), ENDING	\$ 2	\$ 8,528	\$ 9,135

Professions and Vocations Fund						
Professional Engineer's, Land Surveyor's, and Geologist's Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Household Movers Fund (3315)	Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)
\$ 3,389	\$ 256	\$ 114	\$ 8,692	\$ 5,729	\$ 15,564	\$ 618
12,784	841	220	3,330	7,474	—	—
—	—	—	—	—	—	—
(3)	—	—	—	(13)	—	—
—	—	—	—	—	—	—
<u>12,781</u>	<u>841</u>	<u>220</u>	<u>3,330</u>	<u>7,461</u>	<u>—</u>	<u>—</u>
12,044	787	251	2,870	7,682	—	—
—	—	—	—	—	6,830	—
—	—	—	—	—	—	—
<u>12,044</u>	<u>787</u>	<u>251</u>	<u>2,870</u>	<u>7,682</u>	<u>6,830</u>	<u>—</u>
190	7	5	19	86	—	—
(270)	(1)	(29)	10	(54)	800	—
<u>11,964</u>	<u>793</u>	<u>227</u>	<u>2,899</u>	<u>7,714</u>	<u>7,630</u>	<u>—</u>
<u>\$ 4,206</u>	<u>\$ 304</u>	<u>\$ 107</u>	<u>\$ 9,123</u>	<u>\$ 5,476</u>	<u>\$ 7,934</u>	<u>\$ 618</u>

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Governmental Cost Funds

Other Governmental Cost Funds

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Year Ended June 30, 2024

(Amounts in thousands)

	Public Interest Research, Development, and Demonstration Fund		
	Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)
FUND BALANCE (DEFICIT), BEGINNING	\$ 117,104	\$ 12,168	\$ 5,999
ADDITIONS			
Revenues	4,890	620	76,434
Transfers From Other Funds	24,000	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	28,890	620	76,434
DEDUCTIONS			
Appropriation Expenditures			
State Operations	18,008	1,034	12,718
Local Assistance	3,792	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	21,800	1,034	12,718
Transfers To Other Funds	—	—	244
Adjustments to Prior Year Appropriation Expenditures	(4,478)	—	(302)
Total Deductions	17,322	1,034	12,660
FUND BALANCE (DEFICIT), ENDING	\$ 128,672	\$ 11,754	\$ 69,773

Public School Planning, Design and Construction Review Revolving Fund (0328)	Public Utilities Commission Public Advocate's Office Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund (0058)	Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund (3259)
\$ 82,968	\$ 22,711	\$ 15,982	\$ 3	\$ 5,450	\$ 28,028	\$ 7,316
78,306	1,708	30,998	1	5,278	51,488	—
8,750	52,233	—	—	—	—	—
(2,770)	—	(592)	—	—	167	—
—	—	—	—	—	—	—
84,286	53,941	30,406	1	5,278	51,655	—
71,161	52,362	29,748	—	5,322	64,050	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
71,161	52,362	29,748	—	5,322	64,050	—
1,466	729	555	—	151	—	7,316
(1,674)	(221)	(765)	—	3	(616)	—
70,953	52,870	29,538	—	5,476	63,434	7,316
\$ 96,301	\$ 23,782	\$ 16,850	\$ 4	\$ 5,252	\$ 16,249	\$ —

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Other Governmental Cost Funds

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Year Ended June 30, 2024

(Amounts in thousands)

	Recreational Health Fund (3157)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)
FUND BALANCE (DEFICIT), BEGINNING	\$ 574	\$ 180	\$ 5,494
ADDITIONS			
Revenues	5	531	2,442
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1)	98
Other Additions	—	—	5
Total Additions	5	530	2,545
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	550	446
Local Assistance	—	—	1,626
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	550	2,072
Transfers To Other Funds	579	12	7
Adjustments to Prior Year Appropriation Expenditures	—	(10)	(83)
Total Deductions	579	552	1,996
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 158	\$ 6,043

Registry of Charities and Fundraisers Fund (3088)	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Subaccount (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Respiratory Care Fund (0319)
\$ 7,961	\$ 180	\$ 8,160	\$ 168	\$ 46,909	\$ 330	\$ 2,222
18,115	13	5,094	7	1,861	10,077	4,055
—	—	—	—	—	—	—
(2)	—	396	—	—	(3,882)	(1)
—	—	—	—	—	—	—
<u>18,113</u>	<u>13</u>	<u>5,490</u>	<u>7</u>	<u>1,861</u>	<u>6,195</u>	<u>4,054</u>
8,534	—	1,263	—	1,263	5,060	3,800
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>8,534</u>	<u>—</u>	<u>1,263</u>	<u>—</u>	<u>1,263</u>	<u>5,060</u>	<u>3,800</u>
101	—	520	—	133	—	69
(97)	—	—	—	609	548	(80)
<u>8,538</u>	<u>—</u>	<u>1,783</u>	<u>—</u>	<u>2,005</u>	<u>5,608</u>	<u>3,789</u>
<u>\$ 17,536</u>	<u>\$ 193</u>	<u>\$ 11,867</u>	<u>\$ 175</u>	<u>\$ 46,765</u>	<u>\$ 917</u>	<u>\$ 2,487</u>

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Governmental Cost Funds

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(Amounts in thousands)

	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Reusable Grocery Bag Fund (3267)
FUND BALANCE (DEFICIT), BEGINNING	\$ 68,175	\$ 64	\$ 1,074
ADDITIONS			
Revenues	55,769	1	264
Transfers From Other Funds	6,534	—	—
Prior Year Revenue Adjustments	324	—	—
Other Additions	—	—	—
Total Additions	62,627	1	264
DEDUCTIONS			
Appropriation Expenditures			
State Operations	39,121	—	—
Local Assistance	(2,298) *	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	36,823	—	—
Transfers To Other Funds	782	65	—
Adjustments to Prior Year Appropriation Expenditures	(2,848)	—	—
Total Deductions	34,757	65	—
FUND BALANCE (DEFICIT), ENDING	\$ 96,045	\$ —	\$ 1,338

* Abnormal balance in Local Assistance is due to the Less Funding provided by the General Fund.

Rigid Container Account (3024)	Safe and Affordable Drinking Water Fund (3324)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)	Safe Energy Infrastructure and Excavation Fund (3302)	Safe Neighborhoods and Schools Fund (3286)	Sale of Tobacco to Minors Control Account (0066)
\$ 329	\$ 308,519	\$ 3,750	\$ 7,826	\$ 11,075	\$ 39,753	\$ 1,499
81	—	42,747	4,212	4,977	—	495
—	130,000	17,000	—	—	—	—
—	—	92	—	—	—	1
—	—	—	—	—	—	—
81	130,000	59,839	4,212	4,977	—	496
10	13,217	40,006	2,766	3,323	1,374	453
—	40,439	—	—	—	(73,930) *	—
—	—	—	—	—	—	—
10	53,656	40,006	2,766	3,323	(72,556)	453
—	—	17,495	101	—	73,144	—
—	—	(173)	(36)	6	—	31
10	53,656	57,328	2,831	3,329	588	484
\$ 400	\$ 384,863	\$ 6,261	\$ 9,207	\$ 12,723	\$ 39,165	\$ 1,511

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Governmental Cost Funds

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	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
FUND BALANCE (DEFICIT), BEGINNING	\$ 97	\$ 2,893	\$ 873
ADDITIONS			
Revenues	—	917	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	10	—
Other Additions	—	—	—
Total Additions	—	927	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	11	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	11	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(1)	—
Total Deductions	—	10	—
FUND BALANCE (DEFICIT), ENDING	\$ 97	\$ 3,810	\$ 873

School Land Bank Fund (0347)	Second Chance Fund (3287)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)
\$ 16,546	\$ 229,616	\$ 2,964	\$ 5,218	\$ 2,123	\$ 11	\$ 9,978
866	—	646	98,555	5,184	1	2,028
—	73,142	—	—	—	—	—
46	—	(1)	(110)	9	—	—
—	—	—	—	—	—	3,379
<u>912</u>	<u>73,142</u>	<u>645</u>	<u>98,445</u>	<u>5,193</u>	<u>1</u>	<u>5,407</u>
1,871	2	671	75,671	4,273	1,116	2,878
—	19,772	—	—	—	—	6,302
—	—	—	—	—	—	—
<u>1,871</u>	<u>19,774</u>	<u>671</u>	<u>75,671</u>	<u>4,273</u>	<u>1,116</u>	<u>9,180</u>
6	18	9	25,688	58	—	—
2	—	4	(890)	139	(1,129)	—
<u>1,879</u>	<u>19,792</u>	<u>684</u>	<u>100,469</u>	<u>4,470</u>	<u>(13)</u>	<u>9,180</u>
<u>\$ 15,579</u>	<u>\$ 282,966</u>	<u>\$ 2,925</u>	<u>\$ 3,194</u>	<u>\$ 2,846</u>	<u>\$ 25</u>	<u>\$ 6,205</u>

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(Amounts in thousands)

	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Small and Rural Hospital Relief Fund (3391)
FUND BALANCE (DEFICIT), BEGINNING	\$ 40	\$ 2,313	\$ 3,776
ADDITIONS			
Revenues	1	63	—
Transfers From Other Funds	—	—	4,151
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1	63	4,151
DEDUCTIONS			
Appropriation Expenditures			
State Operations	12	—	198
Local Assistance	—	13	460
Capital Outlay	—	—	—
Total Appropriation Expenditures	12	13	658
Transfers To Other Funds	1	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(153)	—
Total Deductions	13	(140)	658
FUND BALANCE (DEFICIT), ENDING	\$ 28	\$ 2,516	\$ 7,269

Small Business Hiring Credit Fund (3378)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Southern California Veterans Cemetery Master Development Fund (3313)	Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)
\$ 104,304	\$ 6,516	\$ 14,355	\$ 24,357	\$ 39	\$ 945	\$ 1,652
—	2,203	724	977	9	429	3,287
—	—	5,000	—	—	—	—
—	71	(114)	—	—	—	—
—	—	116	—	—	—	—
—	2,274	5,726	977	9	429	3,287
—	2,976	3,644	—	—	60	2,873
—	—	—	—	—	629	—
—	—	—	—	—	—	—
—	2,976	3,644	—	—	689	2,873
101,182	52	13	—	—	—	35
—	(20)	1	—	—	(5)	39
101,182	3,008	3,658	—	—	684	2,947
\$ 3,122	\$ 5,782	\$ 16,423	\$ 25,334	\$ 48	\$ 690	\$ 1,992

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	State Audit Fund (0126)	State Board of Chiropractic Examiners Fund (0152)	State Community Corrections Performance Incentives Fund (8059)
FUND BALANCE (DEFICIT), BEGINNING	\$ 14,400	\$ 2,219	\$ 837
ADDITIONS			
Revenues	1	5,299	—
Transfers From Other Funds	400	—	—
Prior Year Revenue Adjustments	—	1	—
Other Additions	—	—	—
Total Additions	401	5,300	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(414)	3,526	947
Local Assistance	—	—	(1,000) *
Capital Outlay	—	—	—
Total Appropriation Expenditures	(414)	3,526	(53)
Transfers To Other Funds	—	77	5
Adjustments to Prior Year Appropriation Expenditures	—	146	—
Total Deductions	(414)	3,749	(48)
FUND BALANCE (DEFICIT), ENDING	\$ 15,215	\$ 3,770	\$ 885

* Abnormal balance in Local Assistance is due to the Less Funding provided by the General Fund.

State Dentistry Fund								
State Court Facilities Construction Fund (3037)	State Dental Assistant Fund (3142)	State Dental Hygiene Fund (3140)	Dentally Underserved Account (3039)	State Dentistry Fund (0741)	State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)		
\$ 256,838	\$ 8	\$ 2,667	\$ 794	\$ 18,148	\$ 227,137	\$ 234		
255,407	—	3,577	31	19,785	322,981	1		
3,178	—	—	—	—	—	—		
12,287	(8)	—	—	3	4,646	—		
—	—	—	—	—	—	—		
<u>270,872</u>	<u>(8)</u>	<u>3,577</u>	<u>31</u>	<u>19,788</u>	<u>327,627</u>	<u>1</u>		
329,565	—	2,368	7	18,164	298,777	—		
(1,845) *	—	—	—	—	426	—		
—	—	—	—	—	—	—		
<u>327,720</u>	<u>—</u>	<u>2,368</u>	<u>7</u>	<u>18,164</u>	<u>299,203</u>	<u>—</u>		
708	—	31	—	326	2,877	—		
(6,927)	—	(16)	—	(398)	(20,614)	—		
<u>321,501</u>	<u>—</u>	<u>2,383</u>	<u>7</u>	<u>18,092</u>	<u>281,466</u>	<u>—</u>		
<u>\$ 206,209</u>	<u>\$ —</u>	<u>\$ 3,861</u>	<u>\$ 818</u>	<u>\$ 19,844</u>	<u>\$ 273,298</u>	<u>\$ 235</u>		

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

State Parks and
Recreation Fund

	State Fire Marshal Licensing and Certification Fund (0102)	State HICAP Fund (0289)	State Parks and Recreation Fund (0392)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,387	\$ 17,101	\$ 148,444
ADDITIONS			
Revenues	4,218	5,668	154,716
Transfers From Other Funds	—	—	106,755
Prior Year Revenue Adjustments	3	(553)	4,860
Other Additions	—	—	—
Total Additions	4,221	5,115	266,331
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,810	890	279,347
Local Assistance	—	3,924	—
Capital Outlay	—	—	1,766
Total Appropriation Expenditures	3,810	4,814	281,113
Transfers To Other Funds	67	5	6,139
Adjustments to Prior Year Appropriation Expenditures	(37)	(510)	(31,281)
Total Deductions	3,840	4,309	255,971
FUND BALANCE (DEFICIT), ENDING	\$ 4,768	\$ 17,907	\$ 158,804

* Abnormal balance in Local Assistance is due to the Less Funding provided by the General Fund.

State Parks Revenue Incentive Subaccount (3238)	State Project Infrastructure Fund (3292)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)
\$ 6,693	\$ 847,455	\$ 27,322	\$ 1,665	\$ 2,872	\$ 71,864	\$ 49,798
250	28,396	18,811	2	32,263	14,074	10,532
—	—	—	—	—	—	—
—	—	1,308	—	—	(2,670)	—
—	—	—	—	—	—	—
<u>250</u>	<u>28,396</u>	<u>20,119</u>	<u>2</u>	<u>32,263</u>	<u>11,404</u>	<u>10,532</u>
1,359	—	14,733	—	—	5,753	—
—	—	—	—	32,281	(2,086) *	3,296
—	—	—	—	—	—	—
<u>1,359</u>	<u>—</u>	<u>14,733</u>	<u>—</u>	<u>32,281</u>	<u>3,667</u>	<u>3,296</u>
—	637,000	229	—	—	13,991	—
—	—	(324)	—	—	(2,386)	(4)
<u>1,359</u>	<u>637,000</u>	<u>14,638</u>	<u>—</u>	<u>32,281</u>	<u>15,272</u>	<u>3,292</u>
<u>\$ 5,584</u>	<u>\$ 238,851</u>	<u>\$ 32,803</u>	<u>\$ 1,667</u>	<u>\$ 2,854</u>	<u>\$ 67,996</u>	<u>\$ 57,038</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)
FUND BALANCE (DEFICIT), BEGINNING	\$ 16,082	\$ 1,884	\$ 3,432
ADDITIONS			
Revenues	14,109	508	5,544
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(272)	—	—
Other Additions	—	—	—
Total Additions	13,837	508	5,544
DEDUCTIONS			
Appropriation Expenditures			
State Operations	16,017	186	6,084
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	16,017	186	6,084
Transfers To Other Funds	206	4	92
Adjustments to Prior Year Appropriation Expenditures	(293)	1	(19)
Total Deductions	15,930	191	6,157
FUND BALANCE (DEFICIT), ENDING	\$ 13,989	\$ 2,201	\$ 2,819

Structural Pest Control Research Fund (0168)	Substance Abuse Treatment Trust Fund (3019)	Tax Credit Allocation Fee Account		Teacher Credentials Fund		
		Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)
\$ 1,148	\$ 277	\$ 34,802	\$ 53,346	\$ 19,532	\$ 2,944	\$ 7,950
212	—	7,089	14,759	32,931	105	27,356
—	—	—	—	5,000	—	—
—	—	—	(229)	22	—	254
—	—	—	—	—	—	—
212	—	7,089	14,530	37,953	105	27,610
28	—	6,165	4,653	25,032	2,032	23,863
—	—	—	121	—	—	—
—	—	—	—	—	—	—
28	—	6,165	4,774	25,032	2,032	23,863
—	—	88	20,053	483	—	720
—	—	193	(3)	4,393	(910)	—
28	—	6,446	24,824	29,908	1,122	24,583
\$ 1,332	\$ 277	\$ 35,445	\$ 43,052	\$ 27,577	\$ 1,927	\$ 10,977

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	The Health Care Services Special Fund (3334)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,843	\$ 160,401	\$ 3,392
ADDITIONS			
Revenues	—	54,982	1,099
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	5,716	1
Other Additions	—	—	—
Total Additions	—	60,698	1,100
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	42,953	441
Local Assistance	—	27	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	42,980	441
Transfers To Other Funds	—	815	16
Adjustments to Prior Year Appropriation Expenditures	—	(381)	—
Total Deductions	—	43,414	457
FUND BALANCE (DEFICIT), ENDING	\$ 8,843	\$ 177,685	\$ 4,035

TNC Access for All Fund (3330)	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transgender, Gender Nonconforming, and Intersex (TGI) Wellness and Equity Fund (3385)	Transportation Debt Service Fund (3107)	Trauma Care Fund (3027)
\$ 47,580	\$ 1,215	\$ 31,018	\$ 408	\$ 12,964	\$ —	\$ 6
16,925	—	—	15	—	—	—
—	—	5,000	—	—	1,371,502	—
630	—	—	(1)	—	—	—
—	—	—	—	—	—	—
<u>17,555</u>	<u>—</u>	<u>5,000</u>	<u>14</u>	<u>—</u>	<u>1,371,502</u>	<u>—</u>
7,071	—	206	117	955	1,371,502	—
—	—	1,782	—	562	—	—
—	—	—	—	—	—	—
<u>7,071</u>	<u>—</u>	<u>1,988</u>	<u>117</u>	<u>1,517</u>	<u>1,371,502</u>	<u>—</u>
—	—	5,000	—	—	—	—
—	—	163	—	—	—	—
<u>7,071</u>	<u>—</u>	<u>7,151</u>	<u>117</u>	<u>1,517</u>	<u>1,371,502</u>	<u>—</u>
<u>\$ 58,064</u>	<u>\$ 1,215</u>	<u>\$ 28,867</u>	<u>\$ 305</u>	<u>\$ 11,447</u>	<u>\$ —</u>	<u>\$ 6</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)
FUND BALANCE (DEFICIT), BEGINNING	\$ 478	\$ 1,822	\$ 371,192
ADDITIONS			
Revenues	—	767	1,213,311
Transfers From Other Funds	—	—	13,991
Prior Year Revenue Adjustments	—	1	44,517
Other Additions	—	—	—
Total Additions	—	768	1,271,819
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(594)	1,076	3,678
Local Assistance	—	—	1,131,628
Capital Outlay	—	—	—
Total Appropriation Expenditures	(594)	1,076	1,135,306
Transfers To Other Funds	—	17	28
Adjustments to Prior Year Appropriation Expenditures	(9)	2	(11,435)
Total Deductions	(603)	1,095	1,123,899
FUND BALANCE (DEFICIT), ENDING	\$ 1,081	\$ 1,495	\$ 519,112

Underground Storage Tank Cleanup Fund							Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund
Truck Emission Check Fund (3358)	Umbilical Cord Blood Collection Program Fund (1017)	Expedited Claim Account (3262)	School District Account (3134)	Site Cleanup Subaccount (3264)	Underground Storage Tank Cleanup Fund (0439)		(3145)
\$ —	\$ 11,863	\$ 32,843	\$ 6,407	\$ 103,129	\$ 929,751		\$ 9,650
17,884	2,465	24	256	—	327,562		352
—	—	—	—	57,541	107,000		—
—	651	—	—	—	1,679		(39)
—	—	—	—	—	—		—
<u>17,884</u>	<u>3,116</u>	<u>24</u>	<u>256</u>	<u>57,541</u>	<u>436,241</u>		<u>313</u>
10,987	2,500	—	—	4,873	76,156		—
—	—	10,447	94	25,542	196,650		3,307
—	—	—	—	—	—		—
<u>10,987</u>	<u>2,500</u>	<u>10,447</u>	<u>94</u>	<u>30,415</u>	<u>272,806</u>		<u>3,307</u>
—	—	—	—	60	167,814		—
—	—	—	(11)	(6,170)	(11,691)		(432)
<u>10,987</u>	<u>2,500</u>	<u>10,447</u>	<u>83</u>	<u>24,305</u>	<u>428,929</u>		<u>2,875</u>
<u>\$ 6,897</u>	<u>\$ 12,479</u>	<u>\$ 22,420</u>	<u>\$ 6,580</u>	<u>\$ 136,365</u>	<u>\$ 937,063</u>		<u>\$ 7,088</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,905	\$ 453,868	\$ 85
ADDITIONS			
Revenues	379,007	405,796	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	3,079	—
Other Additions	—	—	—
Total Additions	379,007	408,875	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	34,231	31,578	—
Local Assistance	—	270,436	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	34,231	302,014	—
Transfers To Other Funds	244	29	—
Adjustments to Prior Year Appropriation Expenditures	(774)	(2,906)	—
Total Deductions	33,701	299,137	—
FUND BALANCE (DEFICIT), ENDING	\$ 357,211	\$ 563,606	\$ 85

Used Mattress Recycling Fund						
Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Mattress Recovery and Recycling Penalty Account (3258)	Used Mattress Recycling Fund (3257)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Vessel Operator Certification Account (3261)	Veterans Service Office Fund (0083)
\$ 1	\$ 105	\$ 2,336	\$ 52	\$ 140,897	\$ 2,249	\$ 2,552
—	6	—	304	133,763	900	948
—	—	—	—	32,000	—	—
—	(3)	—	—	6	1	—
—	—	—	—	—	—	—
—	3	—	304	165,769	901	948
—	—	(310)	199	152,291	628	2
—	—	—	—	—	—	944
—	—	—	—	—	—	—
—	—	(310)	199	152,291	628	946
—	—	11	6	8,389	—	—
—	(3)	280	(19)	(2,838)	(116)	(9)
—	(3)	(19)	186	157,842	512	937
\$ 1	\$ 111	\$ 2,355	\$ 170	\$ 148,824	\$ 2,638	\$ 2,563

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,300	\$ 35	\$ 3,005
ADDITIONS			
Revenues	8,516	6	2,101
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(4)	—	—
Other Additions	—	—	—
Total Additions	8,512	6	2,101
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6,798	—	1,236
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,798	—	1,236
Transfers To Other Funds	73	—	—
Adjustments to Prior Year Appropriation Expenditures	5	—	—
Total Deductions	6,876	—	1,236
FUND BALANCE (DEFICIT), ENDING	\$ 9,936	\$ 41	\$ 3,870

Vocational Nurse Education Fund (3068)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Waste Discharge Permit Fund (0193)	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)
\$ 1,268	\$ 7,954	\$ 32,379	\$ 1,173	\$ 1,768	\$ 9,012	\$ 210
287	25,420	191,699	815	327	32,202	68
—	—	75,001	—	—	15,001	—
9	(22)	(4,746)	18	—	895	60
—	—	—	—	—	—	—
296	25,398	261,954	833	327	48,098	128
14	17,531	173,747	1,080	226	27,481	—
84	—	2,006	—	—	—	—
—	—	—	—	—	—	—
98	17,531	175,753	1,080	226	27,481	—
1	224	77,166	19	4	15,369	—
—	2	(1,213)	(93)	(1)	(1,392)	—
99	17,757	251,706	1,006	229	41,458	—
\$ 1,465	\$ 15,595	\$ 42,627	\$ 1,000	\$ 1,866	\$ 15,652	\$ 338

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Wildlife Restoration Fund		
	Western Joshua Tree Conservation Fund (3430)	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 3,417	\$ 5,347
ADDITIONS			
Revenues	2,531	137	3,424
Transfers From Other Funds	—	—	143
Prior Year Revenue Adjustments	—	—	51
Other Additions	—	—	—
Total Additions	2,531	137	3,618
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	273
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	—	273
Transfers To Other Funds	—	—	20
Adjustments to Prior Year Appropriation Expenditures	—	—	(24)
Total Deductions	—	—	269
FUND BALANCE (DEFICIT), ENDING	\$ 2,531	\$ 3,554	\$ 8,696

Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)	Workers' Occupational Safety and Health Education Fund (3030)	Total
\$ 1,545	\$ 425,091	\$ 629	\$ 3,993	\$ 44,884,837
649	545,733	27	1,372	40,784,960
—	—	—	—	57,001,007
74	967	—	—	169,159
—	—	—	—	10,208
<u>723</u>	<u>546,700</u>	<u>27</u>	<u>1,372</u>	<u>97,965,334</u>
516	400,136	—	1,108	10,493,303
—	—	—	—	49,786,821
—	—	—	—	208,226
<u>516</u>	<u>400,136</u>	<u>—</u>	<u>1,108</u>	<u>60,488,350</u>
—	5,159	—	—	40,450,677
(37)	2,884	—	7	(1,373,521)
<u>479</u>	<u>408,179</u>	<u>—</u>	<u>1,115</u>	<u>99,565,506</u>
<u>\$ 1,789</u>	<u>\$ 563,612</u>	<u>\$ 656</u>	<u>\$ 4,250</u>	<u>\$ 43,284,665</u>

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Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Affordable Housing Bond Act Trust Fund of 2018 (6089)	California Border Environmental and Public Health Protection Fund (6085)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 114	\$ 2
Deposits in Surplus Money Investment Fund	257,960	—	9,375
Receivables	—	—	—
Due From Other Funds	2,756	—	83
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 260,718	\$ 114	\$ 9,460
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 77
Due To Other Funds	1,844,383	—	1,226
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	1,844,383	—	1,303
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	415,033	—	31,016
Unreserved-Undesignated	(1,998,698)	114	(54,596)
Total Fund Balance (Deficit) – Unadjusted	(1,583,665)	114	(23,580)
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	31,737
Total Fund Balance (Deficit) – Adjusted	(1,583,665)	114	8,157
Total Liabilities and Fund Balance	\$ 260,718	\$ 114	\$ 9,460

California Community College Capital Outlay Bond Fund of 2006 (6049)	California Community College Capital Outlay Bond Fund of 2016 (6087)	California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Fund (6088)	California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)
\$ 3	\$ 3	\$ 3	\$ 17,682	\$ 2	\$ —	\$ 210
37,327	246,883	200,318	—	1,981	—	3,182
—	—	919	—	—	—	—
399	2,579	2,712	—	21	—	34
—	—	—	—	—	251	24
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 37,729	\$ 249,465	\$ 203,952	\$ 17,682	\$ 2,004	\$ 251	\$ 3,450
\$ —	\$ —	\$ 12,878	\$ —	\$ —	\$ —	\$ —
—	135	9,562	137	—	—	—
—	—	9,927	—	—	—	—
—	—	—	—	—	—	—
—	135	32,367	137	—	—	—
55,532	744,650	736,168	6,492	18,961	7,691	331
(17,803)	(495,320)	(2,091,000)	627	(16,957)	(7,440)	2,909
37,729	249,330	(1,354,832)	7,119	2,004	251	3,240
—	—	1,526,417	10,426	—	—	210
37,729	249,330	171,585	17,545	2,004	251	3,450
\$ 37,729	\$ 249,465	\$ 203,952	\$ 17,682	\$ 2,004	\$ 251	\$ 3,450

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	California Stem Cell Research and Cures Fund (6047)	California Stem Cell Research and Cures Fund of 2020 (6091)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 6	\$ 361	\$ 1
Deposits in Surplus Money Investment Fund	31,894	371,074	1,044
Receivables	—	18	—
Due From Other Funds	370	2,894	11
Due From Other Governments	—	—	—
Prepaid Expenses	—	16	—
Investments	—	—	—
Total Assets	\$ 32,270	\$ 374,363	\$ 1,056
LIABILITIES			
Accounts Payable	\$ 1	\$ 700	\$ —
Due To Other Funds	—	20	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	1	720	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	83,053	4,530,195	3,129
Unreserved-Undesignated	(70,278)	(4,719,038)	(3,091)
Total Fund Balance (Deficit) – Unadjusted	12,775	(188,843)	38
Adjustments to Fund Balance			
Reserved for Encumbrances	19,494	562,486	1,018
Total Fund Balance (Deficit) – Adjusted	32,269	373,643	1,056
Total Liabilities and Fund Balance	\$ 32,270	\$ 374,363	\$ 1,056

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Children's Hospital Bond Act Fund (6079)	Children's Hospital Bond Act Fund of 2018 (6090)	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 * (0764)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Fish and Wildlife Habitat Enhancement Fund * (0748)
\$ 3	\$ 1	\$ 1	\$ 1	\$ —	\$ 2	\$ —
5,453	70,349	83	9,464	—	12,656	—
—	—	—	—	—	482	—
50	766	—	102	—	153	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,506	\$ 71,116	\$ 84	\$ 9,567	\$ —	\$ 13,293	\$ —
\$ —	\$ —	\$ 1	\$ —	\$ —	\$ 6,358	\$ —
87	845	104	—	—	2,860	—
—	—	—	—	—	5,724	—
—	—	—	—	—	—	—
87	845	105	—	—	14,942	—
7,499	13,537	—	18,705	—	—	—
(20,034)	(182,018)	(21)	(9,138)	—	(167,121)	—
(12,535)	(168,481)	(21)	9,567	—	(167,121)	—
17,954	238,752	—	—	—	165,472	—
5,419	70,271	(21)	9,567	—	(1,649)	—
\$ 5,506	\$ 71,116	\$ 84	\$ 9,567	\$ —	\$ 13,293	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	16	74	83
Receivables	—	—	—
Due From Other Funds	—	1	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 17	\$ 76	\$ 86
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	316	42	150
Unreserved-Undesignated	(299)	34	(64)
Total Fund Balance (Deficit) – Unadjusted	17	76	86
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	17	76	86
Total Liabilities and Fund Balance	\$ 17	\$ 76	\$ 86

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund
of 2006
(Continued on next page)

California Ports Infrastructure, Security, and Air
Quality Improvement Account

Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)	High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)
\$ 1	\$ 2	\$ 4	\$ 433	\$ —	\$ 1	\$ —
300	100	10,142	474,035	—	—	—
—	—	—	—	—	—	—
3	1	110	7,227	3,658	2,342	148
—	—	—	—	—	—	—
—	—	—	88	—	—	—
—	—	—	—	—	—	—
\$ 304	\$ 103	\$ 10,256	\$ 481,783	\$ 3,658	\$ 2,343	\$ 148
\$ —	\$ —	\$ —	\$ 498,384	\$ —	\$ 98	\$ —
—	—	—	97,587	3,658	503	148
—	—	—	14,618	—	1,742	—
—	—	—	—	—	—	—
—	—	—	610,589	3,658	2,343	148
264	160	65,884	1,338,060	—	19,099	4
40	(57)	(55,628)	(2,030,150)	—	(47,923)	(6,488)
304	103	10,256	(692,090)	—	(28,824)	(6,484)
—	—	—	563,284	—	28,824	6,484
304	103	10,256	(128,806)	—	—	—
\$ 304	\$ 103	\$ 10,256	\$ 481,783	\$ 3,658	\$ 2,343	\$ 148

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund
of 2006

(Continued from previous page)

June 30, 2024

(Amounts in thousands)

	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 17
Deposits in Surplus Money Investment Fund	—	—	108,422
Receivables	—	—	—
Due From Other Funds	12	90	1,246
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 12	\$ 90	\$ 109,685
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	12	90	14,279
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	12	90	14,279
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	2,879	63,615	—
Unreserved-Undesignated	(5,700)	(74,997)	95,406
Total Fund Balance (Deficit) – Unadjusted	(2,821)	(11,382)	95,406
Adjustments to Fund Balance			
Reserved for Encumbrances	2,821	11,382	—
Total Fund Balance (Deficit) – Adjusted	—	—	95,406
Total Liabilities and Fund Balance	\$ 12	\$ 90	\$ 109,685

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006

Local Bridge Seismic Retrofit Account (6062)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account * (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)
\$ 1	\$ —	\$ —	\$ —	\$ —	\$ 1	\$ 3
—	—	—	—	—	—	1,720
—	—	—	—	—	—	—
3,297	4,161	37	395	—	2,467	17
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,298	\$ 4,161	\$ 37	\$ 395	\$ —	\$ 2,468	\$ 1,740
\$ —	\$ 3,753	\$ —	\$ 5	\$ —	\$ 512	\$ —
632	269	37	390	—	1,956	48,816
2,666	139	—	—	—	—	—
—	—	—	—	—	—	—
3,298	4,161	37	395	—	2,468	48,816
4,022	11,003	—	33,778	—	840	65,985
(11,845)	(34,853)	(2,362)	(38,719)	—	(53,001)	(113,061)
(7,823)	(23,850)	(2,362)	(4,941)	—	(52,161)	(47,076)
7,823	23,850	2,362	4,941	—	52,161	—
—	—	—	—	—	—	(47,076)
\$ 3,298	\$ 4,161	\$ 37	\$ 395	\$ —	\$ 2,468	\$ 1,740

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

Housing and Emergency Shelter Trust Fund of 2006

June 30, 2024

(Amounts in thousands)

Affordable Housing Account

	Affordable Housing Account (6067)	Affordable Housing Innovation Fund (6068)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 2
Deposits in Surplus Money Investment Fund	—	—	22,099
Receivables	—	—	—
Due From Other Funds	67,656	167,157	210
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 67,656	\$ 167,157	\$ 22,311
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	67,656	179	80,075
Due To Other Governments	—	2,419	—
PMIA Loans Payable	—	—	—
Total Liabilities	67,656	2,598	80,075
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	62,665	4,482	—
Unreserved-Undesignated	(62,665)	(4,482)	(57,764)
Total Fund Balance (Deficit) – Unadjusted	—	—	(57,764)
Adjustments to Fund Balance			
Reserved for Encumbrances	—	164,559	—
Total Fund Balance (Deficit) – Adjusted	—	164,559	(57,764)
Total Liabilities and Fund Balance	\$ 67,656	\$ 167,157	\$ 22,311

				Housing Rehabilitation Loan Fund															
Regional Planning, Housing, and Infill Incentive Account (6069)	Transit-Oriented Development Account (6070)	Housing for Veterans Fund (6082)	California Earthquake Safety and Housing Rehabilitation Account (0788)	Interim Water Supply and Water Quality Infrastructure and Management Subaccount (6027)	Lake Tahoe Acquisitions Fund (0720)	No Place Like Home Fund (6084)													
\$	1	\$	—	\$	1	\$	1							\$	—	\$	1	\$	2
	—		—		33,115		2,886								—		374		433,498
	—		—		—		—								—		—		—
	227,759		12,245		282		—								—		4		4,977
	—		—		—		—								—		—		—
	—		—		—		—								—		—		—
	—		—		—		—								—		—		—
	—		—		—		—								—		—		681,708
\$	227,760	\$	12,245	\$	33,398	\$	2,887							\$	—	\$	379	\$	1,120,185
\$	750	\$	—	\$	—	\$	—							\$	536	\$	—	\$	181
	282		12,245		1,030		—								19		—		971
	1,058		—		—		—								—		—		8,583
	—		—		—		—								—		—		—
	2,090		12,245		1,030		—								555		—		9,735
	—		19,034		8,550		2,998								5,439		—		414
	—		(19,034)		(257,040)		(111)								(6,019)		379		116,282
	—		—		(248,490)		2,887								(580)		379		116,696
	225,670		—		280,858		—								25		—		993,754
	225,670		—		32,368		2,887								(555)		379		1,110,450
\$	227,760	\$	12,245	\$	33,398	\$	2,887	\$	—	\$	379	\$	1,120,185						

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Passenger Rail Bond Fund of 1990 (0756)	Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	11	27	601
Receivables	—	—	—
Due From Other Funds	—	—	6
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 12	\$ 28	\$ 608
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	6,418	89	—
Unreserved-Undesignated	(6,406)	(61)	608
Total Fund Balance (Deficit) – Unadjusted	12	28	608
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	12	28	608
Total Liabilities and Fund Balance	\$ 12	\$ 28	\$ 608

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Safe, Clean, Reliable Water Supply Fund
(Continued on next page)

Clean Water and Water Recycling Account						Delta Improvement Account
Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account * (0416)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)
\$ 1 10,577	\$ — —	\$ — —	\$ — —	\$ 2 26,770	\$ 1 57,766	\$ — —
—	—	—	—	—	—	—
—	—	—	—	291	630	—
—	—	—	—	153	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,578	\$ —	\$ —	\$ —	\$ 27,216	\$ 58,397	\$ —
\$ — 64	\$ — —	\$ — —	\$ — —	\$ — —	\$ — —	\$ — —
—	—	—	—	25,000	—	—
—	—	—	—	—	—	—
64	—	—	—	25,000	—	—
15,559	2,441	—	16,632	9,568	67,611	—
(5,045)	(2,441)	—	(16,632)	(7,352)	(11,418)	(750)
10,514	—	—	—	2,216	56,193	(750)
—	—	—	—	—	2,204	750
10,514	—	—	—	2,216	58,397	—
\$ 10,578	\$ —	\$ —	\$ —	\$ 27,216	\$ 58,397	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

Safe, Clean, Reliable Water Supply Fund
(Continued from previous page)

June 30, 2024

(Amounts in thousands)

Water Supply Reliability Account

	Safe, Clean, Reliable Water Supply Fund (0402)	River Parkway Subaccount (0545)	Water Supply Reliability Account (0444)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 5	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	10,205	—	—
Receivables	—	—	—
Due From Other Funds	237	135	135
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 10,447	\$ 136	\$ 135
LIABILITIES			
Accounts Payable	\$ —	\$ 1	\$ —
Due To Other Funds	135	135	135
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	135	136	135
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	80	—
Unreserved-Undesignated	10,312	(80)	—
Total Fund Balance (Deficit) – Unadjusted	10,312	—	—
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	10,312	—	—
Total Liabilities and Fund Balance	\$ 10,447	\$ 136	\$ 135

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
(Continued on next page)

Clean Water and Water Recycling Account			Flood Protection Account			Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)
Coastal Nonpoint Source Control Subaccount * (6022)	Nonpoint Source Pollution Control Subaccount * (6019)	State Revolving Fund Loan Subaccount (6020)	Flood Protection Account * (6002)	Flood Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount * (6007)	
\$ —	\$ —	\$ 8,110	\$ —	\$ —	\$ —	\$ 8
—	—	—	—	—	—	175,334
—	—	—	—	—	—	—
—	—	—	—	—	—	1,906
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 8,110</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 177,248</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	97	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>97</u>	<u>—</u>	<u>—</u>
—	—	1,382	—	1,322	—	—
—	—	6,728	—	(1,419)	—	177,248
—	—	8,110	—	(97)	—	177,248
—	—	—	—	—	—	—
—	—	8,110	—	(97)	—	177,248
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 8,110</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 177,248</u>

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

Safe Drinking Water, Clean Water, Watershed Protection, and Flood
Protection Bond Fund
(Continued from previous page)

June 30, 2024

(Amounts in thousands)

Watershed Protection Account

	Water Conservation Account * (6023)	River Protection Subaccount (6015)	Watershed Protection Subaccount * (6013)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ —	\$ —	\$ —
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Unreserved-Undesignated	—	(1,320)	—
Total Fund Balance (Deficit) – Unadjusted	—	(1,320)	—
Adjustments to Fund Balance			
Reserved for Encumbrances	—	1,320	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ —	\$ —	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Water Supply, Reliability, and Infrastructure Account								
Bay-Delta Multipurpose Water Management Subaccount (6026)	Water Supply, Reliability, and Infrastructure Account * (6024)	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)		
\$ —	\$ —	\$ 2	\$ 2	\$ —	\$ —	\$ 2		
—	—	44,897	3,360	1,425	33	81,462		
—	—	54	—	—	—	—		
—	—	491	34	17	—	860		
—	—	—	—	—	—	632		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
\$ —	\$ —	\$ 45,444	\$ 3,396	\$ 1,442	\$ 33	\$ 82,956		
\$ 911	\$ —	\$ 12,140	\$ —	\$ —	\$ —	\$ —		
282	—	3,246	199	3	—	—		
—	—	8,389	—	—	—	—		
—	—	—	—	—	—	—		
1,193	—	23,775	199	3	—	—		
38,081	—	225,330	2,465	10,923	—	83,436		
(57,043)	—	(379,252)	732	(9,585)	33	(480)		
(18,962)	—	(153,922)	3,197	1,338	33	82,956		
17,769	—	175,591	—	101	—	—		
(1,193)	—	21,669	3,197	1,439	33	82,956		
\$ —	\$ —	\$ 45,444	\$ 3,396	\$ 1,442	\$ 33	\$ 82,956		

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 4	\$ 6
Deposits in Surplus Money Investment Fund	66	8,145	29,893
Receivables	—	—	—
Due From Other Funds	—	86	414
Due From Other Governments	—	348	2,683
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 68	\$ 8,583	\$ 32,996
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	64	5,387	35,454
Unreserved-Undesignated	4	(1,352)	(12,172)
Total Fund Balance (Deficit) – Unadjusted	68	4,035	23,282
Adjustments to Fund Balance			
Reserved for Encumbrances	—	4,548	9,714
Total Fund Balance (Deficit) – Adjusted	68	8,583	32,996
Total Liabilities and Fund Balance	\$ 68	\$ 8,583	\$ 32,996

State School Facilities Fund of 2006 (6057)	State School Facilities Fund of 2016 (6086)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 (6083)
\$ 6	\$ 14	\$ 6	\$ —	\$ 1	\$ 2	\$ 6
72,502	85,044	3,621	1,032	41	2,911	371,974
—	—	—	—	—	—	—
605	1,148	37	13	—	31	4,476
25	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 73,138	\$ 86,206	\$ 3,664	\$ 1,045	\$ 42	\$ 2,944	\$ 376,456
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 17,443
—	1,122	—	—	—	—	9,852
—	—	—	—	—	—	18,535
—	—	—	—	—	—	—
—	1,122	—	—	—	—	45,830
108,822	151,853	—	15,829	14,485	20	2,685,742
(60,885)	(117,951)	3,664	(14,784)	(14,443)	2,924	(3,515,559)
47,937	33,902	3,664	1,045	42	2,944	(829,817)
25,201	51,182	—	—	—	—	1,160,443
73,138	85,084	3,664	1,045	42	2,944	330,626
\$ 73,138	\$ 86,206	\$ 3,664	\$ 1,045	\$ 42	\$ 2,944	\$ 376,456

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)		Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$	2	\$ 27,058
Deposits in Surplus Money Investment Fund		8,399	3,342,003
Receivables		—	1,473
Due From Other Funds		83	530,068
Due From Other Governments		—	4,116
Prepaid Expenses		—	104
Investments		—	681,708
Total Assets	\$	8,484	\$ 4,586,530
LIABILITIES			
Accounts Payable	\$	1,206	\$ 555,935
Due To Other Funds		1,215	2,206,581
Due To Other Governments		1,399	100,296
PMIA Loans Payable		—	—
Total Liabilities		3,820	2,862,812
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations		192,839	12,073,507
Unreserved-Undesignated		(226,911)	(16,780,112)
Total Fund Balance (Deficit) – Unadjusted		(34,072)	(4,706,605)
Adjustments to Fund Balance			
Reserved for Encumbrances		38,736	6,430,323
Total Fund Balance (Deficit) – Adjusted		4,664	1,723,718
Total Liabilities and Fund Balance	\$	8,484	\$ 4,586,530

(Concluded)

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Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Affordable Housing Bond Act Trust Fund of 2018 (6089)	California Border Environmental and Public Health Protection Fund (6085)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)
FUND BALANCE (DEFICIT), BEGINNING	\$ (1,822,001)	\$ 114	\$ 8,098
ADDITIONS			
Operating Income	—	—	—
Income From Investments	5,763	—	96
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(70)
Other Additions	468,170	—	14,365
Total Additions	473,933	—	14,391
DEDUCTIONS			
Operating Expenditures and Expenses	188,803	—	14,893
Transfers To Other Funds	46,794	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(561)
Total Deductions	235,597	—	14,332
FUND BALANCE (DEFICIT), ENDING	\$ (1,583,665)	\$ 114	\$ 8,157

California Community College Capital Outlay Bond Fund of 2006 (6049)	California Community College Capital Outlay Bond Fund of 2016 (6087)	California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Fund (6088)	California Ocean Protection Trust Fund (6076)	California Public Library Construction and Renovation Fund (6000)	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)
\$ 37,185	\$ 150,918	\$ 178,887	\$ 18,911	\$ 1,928	\$ 208	\$ 3,159
—	—	15	6,953	—	—	—
1,439	7,487	7,120	—	76	226	237
—	—	—	—	—	—	—
—	—	—	2,752	—	—	—
—	(407)	(176)	—	—	(25)	—
—	400,314	361,398	—	—	1,101	653
<u>1,439</u>	<u>407,394</u>	<u>368,357</u>	<u>9,705</u>	<u>76</u>	<u>1,302</u>	<u>890</u>
843	264,374	384,349	8,757	—	1,259	599
—	—	1	2,823	—	—	—
—	—	—	—	—	—	—
52	44,608	(8,691)	(509)	—	—	—
<u>895</u>	<u>308,982</u>	<u>375,659</u>	<u>11,071</u>	<u>—</u>	<u>1,259</u>	<u>599</u>
<u>\$ 37,729</u>	<u>\$ 249,330</u>	<u>\$ 171,585</u>	<u>\$ 17,545</u>	<u>\$ 2,004</u>	<u>\$ 251</u>	<u>\$ 3,450</u>

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Stem Cell Research and Cures Fund (6047)	California Stem Cell Research and Cures Fund of 2020 (6091)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)
FUND BALANCE (DEFICIT), BEGINNING	\$ 69,703	\$ 195,469	\$ 1,018
ADDITIONS			
Operating Income	—	13	—
Income From Investments	2,121	8,776	40
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	465	—
Other Additions	52,800	430,772	—
Total Additions	54,921	440,026	40
DEDUCTIONS			
Operating Expenditures and Expenses	92,355	261,852	2
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	92,355	261,852	2
FUND BALANCE (DEFICIT), ENDING	\$ 32,269	\$ 373,643	\$ 1,056

Children's Hospital Bond Act Fund (6079)	Children's Hospital Bond Act Fund of 2018 (6090)	Children's Hospital Fund (6046)	Clean Air and Transportation Improvement Fund (0703)	Clean Water and Water Reclamation Fund of 1988 (0764)	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Fish and Wildlife Habitat Enhancement Fund (0748)
\$ 3,410	\$ 35,819	\$ 154	\$ 9,266	\$ —	\$ (3,998)	\$ 15
—	—	—	—	—	—	—
94	—	2	364	1	275	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(372)	—
2,200	152,960	300	—	13	33,265	—
2,294	152,960	302	364	14	33,168	—
285	118,508	476	63	—	33,046	—
—	—	—	—	14	—	15
—	—	—	—	—	—	—
—	—	1	—	—	(2,227)	—
285	118,508	477	63	14	30,819	15
\$ 5,419	\$ 70,271	\$ (21)	\$ 9,567	\$ —	\$ (1,649)	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)	Higher Education Capital Outlay Bond Fund of 1996 (0658)
FUND BALANCE (DEFICIT), BEGINNING	\$ 16	\$ 73	\$ 84
ADDITIONS			
Operating Income	—	—	—
Income From Investments	1	3	3
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1	3	3
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	1
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	—	1
FUND BALANCE (DEFICIT), ENDING	\$ 17	\$ 76	\$ 86

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund
of 2006
(Continued on next page)

California Ports Infrastructure, Security, and Air
Quality Improvement Account

Higher Education Capital Outlay Bond Fund of 1998 (0574)	Higher Education Capital Outlay Bond Fund of 2002 (6028)	Higher Education Capital Outlay Bond Fund of 2004 (6041)	High-Speed Passenger Train Bond Fund (6043)	California Ports Infrastructure, Security, and Air Quality Improvement Account (6054)	Trade Corridors Improvement Fund (6056)	Corridor Mobility Improvement Account (6055)
\$ 294	\$ 100	\$ 10,566	\$ 142,597	\$ —	\$ —	\$ —
—	—	—	1	—	—	—
11	3	404	15,786	—	—	—
—	—	—	—	—	—	—
—	—	—	—	13,951	12,646	564
—	—	(76)	(314)	—	—	—
—	—	—	1,300,201	—	—	—
11	3	328	1,315,674	13,951	12,646	564
1	—	481	1,587,157	12,117	12,644	563
—	—	—	68	12,646	—	—
—	—	—	—	—	—	—
—	—	157	(148)	(10,812)	2	1
1	—	638	1,587,077	13,951	12,646	564
\$ 304	\$ 103	\$ 10,256	\$ (128,806)	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund
of 2006

(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)	Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 99,236
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	2,563
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	70	2,786	—
Prior Year Revenue Adjustments	—	—	(941)
Other Additions	—	—	45,000
Total Additions	70	2,786	46,622
DEDUCTIONS			
Operating Expenditures and Expenses	70	2,786	645
Transfers To Other Funds	—	—	49,807
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	70	2,786	50,452
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 95,406

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006

Local Bridge Seismic Retrofit Account (6062)	Public Transportation Modernization, Improvement and Service Enhancement Account (6059)	State-Local Partnership Program Account (6060)	State Route 99 Account (6072)	Transit System Safety, Security, and Disaster Response Account (6061)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (7,886)
—	—	—	—	—	—	—
—	—	—	—	—	—	98
—	—	—	—	—	—	—
8,662	5,088	3,110	2,923	—	12,654	—
—	—	—	—	—	—	—
—	—	—	—	—	—	8,690
<u>8,662</u>	<u>5,088</u>	<u>3,110</u>	<u>2,923</u>	<u>—</u>	<u>12,654</u>	<u>8,788</u>
8,662	5,093	3,110	2,934	2	12,653	47,978
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(5)	—	(11)	(2)	1	—
<u>8,662</u>	<u>5,088</u>	<u>3,110</u>	<u>2,923</u>	<u>—</u>	<u>12,654</u>	<u>47,978</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (47,076)</u>

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Housing and Emergency Shelter Trust Fund of 2006

Year Ended June 30, 2024

(Amounts in thousands)

Affordable Housing Account

	Affordable Housing Account (6067)	Affordable Housing Innovation Fund (6068)	Housing and Emergency Shelter Trust Fund of 2006 (6066)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 141,274	\$ (55,111)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	643
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	31,623	54,467	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	16,245
Total Additions	31,623	54,467	16,888
DEDUCTIONS			
Operating Expenditures and Expenses	31,623	31,196	1
Transfers To Other Funds	—	—	19,540
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(14)	—
Total Deductions	31,623	31,182	19,541
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 164,559	\$ (57,764)

* Abnormal balance in Operating Expenditures and Expenses is due to prior year accrual reversal being greater than the current year expenditures.

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Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Passenger Rail Bond Fund of 1990 (0756)	Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)
FUND BALANCE (DEFICIT), BEGINNING	\$ 45	\$ 27	\$ 585
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	1	23
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	1	23
DEDUCTIONS			
Operating Expenditures and Expenses	33	—	—
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	33	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 12	\$ 28	\$ 608

Safe, Clean, Reliable Water Supply Fund
(Continued on next page)

Clean Water and Water Recycling Account						Delta Improvement Account
Roberti Affordable Housing Fund (0714)	Bay-Delta Ecosystem Restoration Account (0546)	Clean Water and Water Recycling Account (0416)	Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)
\$ 10,561	\$ —	\$ —	\$ —	\$ 26,021	\$ 54,239	\$ —
—	—	—	—	—	—	—
—	—	—	—	1,082	2,307	—
—	—	—	—	—	—	—
—	158	34	3	—	44	339
—	—	—	—	—	97	—
—	—	—	—	113	2,035	—
—	158	34	3	1,195	4,483	339
47	158	—	3	25,000	326	339
—	—	34	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(1)	—
47	158	34	3	25,000	325	339
\$ 10,514	\$ —	\$ —	\$ —	\$ 2,216	\$ 58,397	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Safe, Clean, Reliable Water Supply Fund
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

Water Supply Reliability Account

	Safe, Clean, Reliable Water Supply Fund (0402)	River Parkway Subaccount (0545)	Water Supply Reliability Account (0444)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10,460	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	370	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	154	154
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	370	154	154
DEDUCTIONS			
Operating Expenditures and Expenses	—	154	—
Transfers To Other Funds	518	—	154
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	518	154	154
FUND BALANCE (DEFICIT), ENDING	\$ 10,312	\$ —	\$ —

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
(Continued on next page)

Clean Water and Water Recycling Account			Flood Protection Account			Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)
Coastal Nonpoint Source Control Subaccount (6022)	Nonpoint Source Pollution Control Subaccount (6019)	State Revolving Fund Loan Subaccount (6020)	Flood Protection Account (6002)	Flood Protection Corridor Subaccount (6005)	Urban Stream Restoration Subaccount (6007)	
\$ —	\$ —	\$ 7,710	\$ —	\$ (40)	\$ —	\$ 180,583
—	—	—	—	—	—	—
—	—	8	—	—	—	6,972
—	—	—	—	—	—	—
—	4	—	61	—	—	—
—	—	(6)	—	—	—	—
—	—	398	—	—	—	—
—	4	400	61	—	—	6,972
1,133	4	—	—	(5)	3	1
—	—	—	61	62	—	10,306
—	—	—	—	—	—	—
(1,133)	—	—	—	—	(3)	—
—	4	—	61	57	—	10,307
\$ —	\$ —	\$ 8,110	\$ —	\$ (97)	\$ —	\$ 177,248

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Safe Drinking Water, Clean Water, Watershed Protection, and Flood
Protection Bond Fund
(Continued from previous page)

Year Ended June 30, 2024

(Amounts in thousands)

	Watershed Protection Account		
	Water Conservation Account (6023)	River Protection Subaccount (6015)	Watershed Protection Subaccount (6013)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	92	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	1,198	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	1,379	—	—
Total Additions	1,471	1,198	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	1,365	1,512
Transfers To Other Funds	1,471	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(167)	(1,512)
Total Deductions	1,471	1,198	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Water Supply, Reliability, and Infrastructure Account							
Bay-Delta Multipurpose Water Management Subaccount (6026)	Water Supply, Reliability, and Infrastructure Account (6024)	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Fund of 2006 (6051)	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Fund (0005)	Seismic Retrofit Bond Fund of 1996 (0653)	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	
\$ (2,746)	\$ —	\$ 37,985	\$ 4,000	\$ 1,553	\$ 33	\$ 78,580	
—	—	—	—	—	—	—	—
—	—	2,056	35	63	1	3,143	
—	—	—	—	—	—	—	—
10,514	10,608	—	—	—	—	—	—
—	—	—	(41)	—	—	—	—
—	—	82,360	4,455	—	—	1,233	
10,514	10,608	84,416	4,449	63	1	4,376	
8,963	—	102,580	7,183	177	1	—	
—	10,608	2,752	—	—	—	—	—
—	—	—	—	—	—	—	—
(2)	—	(4,600)	(1,931)	—	—	—	—
8,961	10,608	100,732	5,252	177	1	—	
\$ (1,193)	\$ —	\$ 21,669	\$ 3,197	\$ 1,439	\$ 33	\$ 82,956	

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	State School Facilities Fund of 1998 (0119)	State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3	\$ 15,463	\$ 27,911
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	1,257	3,077
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(343)
Other Additions	65	—	—
Total Additions	65	1,257	2,734
DEDUCTIONS			
Operating Expenditures and Expenses	—	8,137	(2,351) *
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	8,137	(2,351)
FUND BALANCE (DEFICIT), ENDING	\$ 68	\$ 8,583	\$ 32,996

* Abnormal balance in Operating Expenditures and Expenses is due to reimbursements exceeding expenditures.

State School Facilities Fund of 2006 (6057)	State School Facilities Fund of 2016 (6086)	University Capital Outlay Bond Fund of 2006 (6048)	Veterans' Home Fund (0701)	Voting Modernization Fund (6032)	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 (6083)
\$ 49,489	\$ 634,514	\$ 10,034	\$ 1,799	\$ 40	\$ 3,173	\$ 123,971
—	—	—	—	—	—	—
3,061	10,003	231	56	2	116	8,244
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(100)	(12)	—	—	—	—	(430)
57,705	133,763	—	—	—	—	952,600
<u>60,666</u>	<u>143,754</u>	<u>231</u>	<u>56</u>	<u>2</u>	<u>116</u>	<u>960,414</u>
37,017	692,984	—	810	—	342	761,582
—	38	—	—	—	3	1
—	—	—	—	—	—	—
—	162	6,601	—	—	—	(7,824)
<u>37,017</u>	<u>693,184</u>	<u>6,601</u>	<u>810</u>	<u>—</u>	<u>345</u>	<u>753,759</u>
<u>\$ 73,138</u>	<u>\$ 85,084</u>	<u>\$ 3,664</u>	<u>\$ 1,045</u>	<u>\$ 42</u>	<u>\$ 2,944</u>	<u>\$ 330,626</u>

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,106	\$ 2,030,027
ADDITIONS		
Operating Income	—	6,982
Income From Investments	380	133,937
Repayment of Loans to School Districts	—	—
Transfers From Other Funds	—	460,595
Prior Year Revenue Adjustments	—	(2,748)
Other Additions	19,255	4,606,883
Total Additions	19,635	5,205,649
DEDUCTIONS		
Operating Expenditures and Expenses	23,745	5,047,057
Transfers To Other Funds	—	463,464
Reimbursements to General Fund for Debt Service	—	—
Adjustments to Prior Year Appropriation Expenditures	(668)	1,437
Total Deductions	23,077	5,511,958
FUND BALANCE (DEFICIT), ENDING	\$ 4,664	\$ 1,723,718

(Concluded)



Trust and Agency Funds – Federal

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Coronavirus Fiscal Recovery Fund of 2021 (8506)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1,155	\$ —
Deposits in Surplus Money Investment Fund	—	—	4,808,938
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	2,708	233,203	55,204
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,708	\$ 234,358	\$ 4,864,142
LIABILITIES			
Accounts Payable	\$ 435	\$ 199,839	\$ 2,258,627
Due To Other Funds	2,273	5,284	79,576
Due To Other Governments	—	—	513,316
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,708	205,123	2,851,519
FUND BALANCE			
Unreserved-Undesignated	—	29,235	2,012,623
Total Fund Balance (Deficit)	—	29,235	2,012,623
Total Liabilities and Fund Balance	\$ 2,708	\$ 234,358	\$ 4,864,142

* Abnormal cash balance is due to transfer from Coronavirus Relief Fund (8505) to the General Fund (0001), pursuant to Control Section 11.90(c), Chapter 21, Statutes of 2021, to offset COVID-19 response costs incurred by the General Fund in 2021-22.

† This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Federal Trust Fund						
Coronavirus Relief Fund (8505)	Demonstration Disproportionate Share Hospital Fund † (7502)	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund † (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)
\$ (147) * \$ 147	—	\$ 695,622	\$ —	\$ —	\$ 1	\$ 87
—	—	—	693	—	45	—
—	—	—	—	—	—	—
—	—	9,265	—	—	—	—
—	—	17,973	8	—	—	—
—	—	24,126,361	—	—	—	—
—	—	234	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 24,849,455</u>	<u>\$ 701</u>	<u>\$ —</u>	<u>\$ 46</u>	<u>\$ 87</u>
\$ —	\$ —	\$ 8,518,631	\$ —	\$ —	\$ —	\$ —
—	—	2,787,930	—	—	—	—
—	—	13,386,434	—	—	—	—
—	—	155,966	—	—	—	—
—	—	—	—	—	—	—
—	—	494	—	—	—	—
—	—	<u>24,849,455</u>	—	—	—	—
—	—	—	701	—	46	87
—	—	—	<u>701</u>	—	<u>46</u>	<u>87</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 24,849,455</u>	<u>\$ 701</u>	<u>\$ —</u>	<u>\$ 46</u>	<u>\$ 87</u>

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Medical Providers Interim Payment Fund (0201)	Military Department Workers' Compensation Fund (8504)	Recreational Trails Fund (0858)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 601,178	\$ 2,918	\$ 411
Deposits in Surplus Money Investment Fund	—	—	—
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	—	438	—
Due From Other Governments	—	—	26
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 601,178	\$ 3,356	\$ 437
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,076
Due To Other Funds	912,100	256	214
Due To Other Governments	—	—	11,370
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	912,100	256	12,660
FUND BALANCE			
Unreserved-Undesignated	(310,922)	3,100	(12,223)
Total Fund Balance (Deficit)	(310,922)	3,100	(12,223)
Total Liabilities and Fund Balance	\$ 601,178	\$ 3,356	\$ 437

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Safe Drinking
Water State
Revolving Fund

Revolving Loans Fund (7505)	Public Water System Fund (7500)	Small System Technical Assistance Account (0628)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund * (0878)
\$ —	\$ —	\$ —	\$ 34,568	\$ 392,077	\$ —	\$ —
150	—	—	—	—	—	—
—	—	—	—	474,121	—	—
—	—	—	7,639	642,383	—	—
2	10,124	264	119,951	108,488	98	—
—	—	—	—	17,303	—	—
—	—	—	4,308	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,858	—	—
—	—	—	—	122,566	—	—
—	—	—	—	(125,424)	—	—
—	—	—	1	—	—	—
\$ 152	\$ 10,124	\$ 264	\$ 166,467	\$ 1,634,372	\$ 98	\$ —
\$ —	\$ 777	\$ 24	\$ 34,959	\$ 53	\$ —	\$ —
—	9,347	240	173,614	7,339	—	—
—	—	—	2,226	19,100,014	98	—
—	—	—	—	—	—	—
—	—	—	7,863	—	—	—
—	—	—	14,210	51,949	—	—
—	10,124	264	232,872	19,159,355	98	—
152	—	—	(66,405)	(17,524,983)	—	—
152	—	—	(66,405)	(17,524,983)	—	—
\$ 152	\$ 10,124	\$ 264	\$ 166,467	\$ 1,634,372	\$ 98	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 1,727,870
Deposits in Surplus Money Investment Fund	—	4,809,973
Amount on Deposit with U.S. Treasury	—	474,121
Receivables	—	659,287
Due From Other Funds	2,243	550,704
Due From Other Governments	—	24,143,690
Prepaid Expenses	—	4,542
Advances and Loans Receivable	—	—
Interfund Loans Receivable	—	—
Tangible Assets	—	2,858
Intangible Assets	—	122,566
Investment in Capital Assets	—	(125,424)
Other Assets	—	1
Total Assets	\$ 2,243	\$ 32,370,188
LIABILITIES		
Accounts Payable	\$ 144	\$ 11,014,565
Due To Other Funds	2,099	3,980,272
Due To Other Governments	—	33,013,458
Advance Collections	—	155,966
Advances From Other Funds	—	7,863
Other Liabilities	—	66,653
Total Liabilities	2,243	48,238,777
FUND BALANCE		
Unreserved-Undesignated	—	(15,868,589)
Total Fund Balance (Deficit)	—	(15,868,589)
Total Liabilities and Fund Balance	\$ 2,243	\$ 32,370,188

(Concluded)

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Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Coronavirus Fiscal Recovery Fund of 2021 (8506)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 257	\$ 3,618,279
ADDITIONS			
Operating Income	7,967	—	223,697
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	426,512	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	7,967	426,512	223,697
DEDUCTIONS			
Operating Expenditures and Expenses	7,967	397,534	1,771,139
Transfers To Other Funds	—	—	47,702
Adjustments to Prior Year Appropriation Expenditures	—	—	10,512
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	7,967	397,534	1,829,353
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 29,235	\$ 2,012,623

* Abnormal balance in Operating Expenditures and Expenses is due to prior year corrections being greater than the current year expenditures.

Federal Trust Fund						
Coronavirus Relief Fund (8505)	Demonstration Disproportionate Share Hospital Fund (7502)	Federal Trust Fund (0890)	Petroleum Violation Escrow Account (0853)	Health Care Support Fund (7503)	Katz Schoolbus Fund (0854)	Lake Tahoe Assistance Fund (0864)
\$ —	\$ —	\$ —	\$ 674	\$ —	\$ 44	\$ 87
1	—	—	27	—	2	—
—	—	139,971,835	—	—	—	—
—	—	—	—	—	—	—
—	267,512	15,642	—	—	—	—
—	—	(329)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1</u>	<u>267,512</u>	<u>139,987,148</u>	<u>27</u>	<u>—</u>	<u>2</u>	<u>—</u>
—	267,512	131,798,006	—	(15,670) *	—	—
1	—	8,191,341	—	15,670	—	—
—	—	(2,199)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1</u>	<u>267,512</u>	<u>139,987,148</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
\$ —	\$ —	\$ —	\$ 701	\$ —	\$ 46	\$ 87

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Medical Providers Interim Payment Fund (0201)	Military Department Workers' Compensation Fund (8504)	Recreational Trails Fund (0858)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 3,253	\$ (2,528)
ADDITIONS			
Operating Income	1,899,883	1	2,566
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	584	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,899,883	585	2,566
DEDUCTIONS			
Operating Expenditures and Expenses	2,210,805	738	12,261
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	2,210,805	738	12,261
FUND BALANCE (DEFICIT), ENDING	\$ (310,922) *	\$ 3,100	\$ (12,223) †

* Fund deficit is due to fund being a loan payment fund.

† Fund deficit is due to large expenditures to administer grants per Senate Bill 101.

^ Fund deficit is due to COVID-19 resulting in millions of unemployed Californians.

Safe Drinking Water State Revolving Fund						
Revolving Loans Fund (7505)	Public Water System Fund (7500)	Small System Technical Assistance Account (0628)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)
\$ 1,957	\$ —	\$ —	\$ 51,139	\$ (16,463,408)	\$ —	\$ —
26	34,292	1,022	92,042	4,780,769	249	33,720
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	389,526	7,127,888	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>26</u>	<u>34,292</u>	<u>1,022</u>	<u>481,568</u>	<u>11,908,657</u>	<u>249</u>	<u>33,720</u>
1,831	34,292	1,022	599,386	3,917,780	249	33,720
—	—	—	—	—	—	—
—	—	—	(274)	9,052,452	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,831</u>	<u>34,292</u>	<u>1,022</u>	<u>599,112</u>	<u>12,970,232</u>	<u>249</u>	<u>33,720</u>
<u>\$ 152</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (66,405) ^</u>	<u>\$ (17,524,983) ^</u>	<u>\$ —</u>	<u>\$ —</u>

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ (12,790,246)
ADDITIONS		
Operating Income	6,760	7,083,024
Receipts From Federal Government	—	139,971,835
Income From Investments	—	—
Transfers From Other Funds	—	8,227,664
Prior Year Revenue Adjustments	—	(329)
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	6,760	155,282,194
DEDUCTIONS		
Operating Expenditures and Expenses	6,760	141,045,332
Transfers To Other Funds	—	8,254,714
Adjustments to Prior Year Appropriation Expenditures	—	9,060,491
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	6,760	158,360,537
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ (15,868,589)

(Concluded)



Public Service Enterprise Funds

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	California Alternative Energy Authority Fund (9332)	California Dream for All Fund (9336)	California Housing Finance Fund (0501)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 5	\$ 270,731	\$ 186,428
Deposits in Surplus Money Investment Fund	11,776	949	1,545,508
Receivables	1,647	—	138,567
Due From Other Funds	304	9	17,392
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	451
Inventory	—	—	—
Investments	—	—	504,998
Advances and Loans Receivable	—	231,937	2,145,006
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	246
Intangible Assets	—	—	20,639
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	15,858
Total Assets	\$ 13,732	\$ 503,626	\$ 4,575,093
LIABILITIES			
Accounts Payable	\$ 413	\$ —	\$ 771
Benefits Payable	—	—	—
Due To Other Funds	11	—	1,723
Due To Other Governments	1	—	—
Accrued Interest Payable	—	—	3,314
Dividends Payable	—	—	—
Advance Collections	1,024	—	319,269
Deposits	—	—	238,569
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	286,860
Bonds Payable	—	—	124,857
Other Liabilities	—	—	376,184
Total Liabilities	1,449	—	1,351,547
FUND BALANCE			
Unreserved-Undesignated	12,283	503,626	3,223,546
Total Fund Balance (Deficit)	12,283	503,626	3,223,546
Total Liabilities and Fund Balance	\$ 13,732	\$ 503,626	\$ 4,575,093

California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)
\$ —	\$ 1	\$ 9	\$ 11,316	\$ 25	\$ 27,062	\$ 20,803
3,736	27,946	2,066	802,562	70,939	353,880	—
181	—	188	115,414	10,837	1,627	410
48	304	165	30,251	6,347	4,272	—
—	—	—	2	—	—	126
—	—	—	—	—	—	—
—	—	—	5,402	—	—	—
—	—	—	—	507,858	50,641	—
—	—	—	104,886	42,940	—	—
—	—	—	—	—	—	—
—	—	—	1,082,268	5,463,536	—	1,938
—	—	—	159,625	5,721	—	—
—	—	—	—	—	—	(1,938)
—	—	—	—	—	—	—
—	—	—	—	—	3,363,258	—
—	—	—	—	—	141,831	—
\$ 3,965	\$ 28,251	\$ 2,428	\$ 2,311,726	\$ 6,108,203	\$ 3,942,571	\$ 21,339
\$ 196	\$ —	\$ 36	\$ 9,378	\$ 37,508	\$ 1,191	\$ —
—	—	—	439	—	—	—
587	—	24	79,323	72,677	4,601	—
—	—	—	34	2	—	—
—	—	—	—	—	9,033	—
—	—	—	—	—	—	—
—	—	—	165,259	13,919	287,659	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	35	—	3,559,389	—
—	—	—	1,096,805	1,190,795	—	—
783	—	60	1,351,273	1,314,901	3,861,873	—
3,182	28,251	2,368	960,453	4,793,302	80,698	21,339
3,182	28,251	2,368	960,453	4,793,302	80,698	21,339
\$ 3,965	\$ 28,251	\$ 2,428	\$ 2,311,726	\$ 6,108,203	\$ 3,942,571	\$ 21,339

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Climate Catalyst Revolving Loan Fund (9334)	Department of Water Resources Charge Fund (9333)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 3,039
Deposits in Surplus Money Investment Fund	993	16,292	37,706
Receivables	—	—	76,903
Due From Other Funds	11	148	397
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	464
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	8,962
Total Assets	\$ 1,004	\$ 16,441	\$ 127,471
LIABILITIES			
Accounts Payable	\$ 11	\$ 24	\$ 17,887
Benefits Payable	—	—	—
Due To Other Funds	—	135	314
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Dividends Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	12,451
Total Liabilities	11	159	30,652
FUND BALANCE			
Unreserved-Undesignated	993	16,282	96,819
Total Fund Balance (Deficit)	993	16,282	96,819
Total Liabilities and Fund Balance	\$ 1,004	\$ 16,441	\$ 127,471

Department of Water Resources Electric Power Fund (3100)	Department of Water Resources Electricity Supply Reliability Reserve Fund (9338)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	High-Speed Rail Property Fund (9331)	Mobilehome Park Purchase Fund (0530)
\$ 2	\$ 1,377	\$ —	\$ —	\$ —	\$ —	\$ —
26,997	—	183,990	65,299	135,076	12,241	64,374
59	—	17,606	34	—	269	15
290	—	52,984	928	1,473	133	698
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	550	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	829	—	—
62	—	—	—	111	—	—
—	—	—	—	(940)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,465	—	—	—	—	—	—
\$ 29,875	\$ 1,377	\$ 255,130	\$ 66,261	\$ 136,549	\$ 12,643	\$ 65,087
\$ 11	\$ —	\$ 104,656	\$ 8,892	\$ 582	\$ 2,795	\$ 34,688
—	—	—	—	—	—	—
92	—	471	5,854	527	440	172
—	—	—	18,671	—	7	4,764
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	52	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
29,772	—	1,083	—	—	—	—
29,875	—	106,210	33,417	1,109	3,294	39,624
—	1,377	148,920	32,844	135,440	9,349	25,463
—	1,377	148,920	32,844	135,440	9,349	25,463
\$ 29,875	\$ 1,377	\$ 255,130	\$ 66,261	\$ 136,549	\$ 12,643	\$ 65,087

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Pooled Self- Insurance Fund (8062)	Pooled Transition Reserve Fund (9337)	State Coastal Conservancy Fund (0565)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 715	\$ 12,246	\$ 62,860
Deposits in Surplus Money Investment Fund	34,859	—	—
Receivables	273	2,550	78
Due From Other Funds	318	—	1,402
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	30
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 36,165	\$ 14,796	\$ 64,370
LIABILITIES			
Accounts Payable	\$ 12,213	\$ —	\$ 572
Benefits Payable	—	—	—
Due To Other Funds	2,502	—	81
Due To Other Governments	—	—	788
Accrued Interest Payable	—	—	—
Dividends Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	14,715	—	1,441
FUND BALANCE			
Unreserved-Undesignated	21,450	14,796	62,929
Total Fund Balance (Deficit)	21,450	14,796	62,929
Total Liabilities and Fund Balance	\$ 36,165	\$ 14,796	\$ 64,370

						Uninsured Employers' Fund
State Compensation Insurance Fund (0512)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, and 0583)	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)
\$ 5,814	\$ 25,153	\$ 48	\$ 251,613	\$ 1,864	\$ 106,863	\$ 44,141
6,538	568,815	1,263,034	—	—	1,901,766	—
277,326	743,050	19	12	—	412,586	482
72,211	10,519	61,035	—	—	60,919	—
66,439	—	—	—	—	—	—
—	173,094	—	—	—	—	—
—	19,701	—	—	—	—	—
20,052,548	568,705	677,434	—	—	—	—
—	—	—	—	—	5,223	—
—	—	—	—	—	—	—
283,841	162,406	6,409,992	—	—	27,670	—
279	8,666	460	—	—	121,553	—
—	—	(6,410,452)	—	—	(149,223)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	9,075	—	—	—	—	—
\$ 20,764,996	\$ 2,289,184	\$ 2,001,570	\$ 251,625	\$ 1,864	\$ 2,487,357	\$ 44,623
\$ 407,512	\$ 1,510,694	\$ 51,861	\$ —	\$ 28	\$ 300,801	\$ 203
881,017	—	—	—	—	—	—
—	526,890	38,067	—	—	61,080	294
1,670	—	—	—	—	—	—
7,439	—	33,577	—	—	—	—
152,117	—	—	—	—	—	—
133,364	2,533	—	—	—	—	—
78	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
12,000,434	249,067	14	—	—	32,567	—
13,583,631	2,289,184	123,519	—	28	394,448	497
7,181,365	—	1,878,051	251,625	1,836	2,092,909	44,126
7,181,365	—	1,878,051	251,625	1,836	2,092,909	44,126
\$ 20,764,996	\$ 2,289,184	\$ 2,001,570	\$ 251,625	\$ 1,864	\$ 2,487,357	\$ 44,623

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3	\$ 26,405	\$ 1,058,524
Deposits in Surplus Money Investment Fund	13,878	132,509	7,283,729
Receivables	—	34,310	1,834,443
Due From Other Funds	149	5,317	328,024
Due From Other Governments	—	—	66,567
Prepaid Expenses	—	913	174,488
Inventory	—	—	25,103
Investments	—	—	22,362,184
Advances and Loans Receivable	—	961,160	3,491,702
Interfund Loans Receivable	—	—	—
Tangible Assets	—	444	13,433,170
Intangible Assets	—	—	317,580
Investment in Capital Assets	—	—	(6,562,553)
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	3,363,258
Other Assets	—	12,482	190,673
Total Assets	\$ 14,030	\$ 1,173,540	\$ 47,366,892
LIABILITIES			
Accounts Payable	\$ —	\$ 1,771	\$ 2,504,694
Benefits Payable	—	6,292	887,748
Due To Other Funds	712	573	797,150
Due To Other Governments	—	15	25,952
Accrued Interest Payable	—	2,882	56,245
Dividends Payable	—	—	152,117
Advance Collections	—	—	923,079
Deposits	—	10,194	248,841
PMIA Loans Payable	—	—	—
Advances From Other Funds	5,260	—	5,260
Contracts and Notes Payable	—	—	286,860
Bonds Payable	—	1,039,365	4,723,646
Other Liabilities	—	22,463	15,011,635
Total Liabilities	5,972	1,083,555	25,623,227
FUND BALANCE			
Unreserved-Undesignated	8,058	89,985	21,743,665
Total Fund Balance (Deficit)	8,058	89,985	21,743,665
Total Liabilities and Fund Balance	\$ 14,030	\$ 1,173,540	\$ 47,366,892

(Concluded)

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Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Alternative Energy Authority Fund (9332)	California Dream for All Fund (9336)	California Housing Finance Fund (0501)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,334	\$ 279,655	\$ 3,230,048
ADDITIONS			
Operating Income	2,542	5	140,229
Receipts From Federal Government	—	—	—
Income From Investments	—	6,474	160,549
Transfers From Other Funds	—	220,000	31,184
Proceeds From Sale of Bonds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	(4,338) *
Total Additions	2,542	226,479	327,624
DEDUCTIONS			
Operating Expenditures and Expenses	1,594	2,508	159,840
Workers' Benefit Payments	—	—	—
Net Income Available for Dividends	—	—	—
Transfers To Other Funds	—	—	—
Interest on Bonded Debt	—	—	23,999
Redemptions of Bonds and Notes	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1)	—	150,287
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,593	2,508	334,126
FUND BALANCE (DEFICIT), ENDING	\$ 12,283	\$ 503,626	\$ 3,223,546

* Abnormal balance in Other Additions represents the net county transfers related to the Mental Health Housing Program administered by CalHFA.

California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)	Child Care Facilities Revolving Fund (0620)
\$ 3,356	\$ 27,161	\$ 2,230	\$ 969,122	\$ 4,847,957	\$ 89,469	\$ 20,016
1,685	1,090	499	1,247,952	66,056	331,283	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	33,964	547	34,982	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,081	—	—	691	—	—	1,323
<u>3,766</u>	<u>1,090</u>	<u>499</u>	<u>1,282,607</u>	<u>66,603</u>	<u>366,265</u>	<u>1,323</u>
3,940	—	361	630,768	(416)	348,731	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	45,569	13,441	18,726	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	614,939	84,468	7,579	—
—	—	—	—	23,765	—	—
—	—	—	—	—	—	—
<u>3,940</u>	<u>—</u>	<u>361</u>	<u>1,291,276</u>	<u>121,258</u>	<u>375,036</u>	<u>—</u>
<u>\$ 3,182</u>	<u>\$ 28,251</u>	<u>\$ 2,368</u>	<u>\$ 960,453</u>	<u>\$ 4,793,302</u>	<u>\$ 80,698</u>	<u>\$ 21,339</u>

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Climate Catalyst Revolving Loan Fund (9334)	Department of Water Resources Charge Fund (9333)
FUND BALANCE (DEFICIT), BEGINNING	\$ 570	\$ 1,442	\$ 124,136
ADDITIONS			
Operating Income	38	148	814,357
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	—
Proceeds From Sale of Bonds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	16,000	—
Total Additions	38	16,148	814,357
DEDUCTIONS			
Operating Expenditures and Expenses	(385)	1,308	841,718
Workers' Benefit Payments	—	—	—
Net Income Available for Dividends	—	—	—
Transfers To Other Funds	—	—	—
Interest on Bonded Debt	—	—	—
Redemptions of Bonds and Notes	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(44)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	(385)	1,308	841,674
FUND BALANCE (DEFICIT), ENDING	\$ 993	\$ 16,282	\$ 96,819

Department of Water Resources Electric Power Fund (3100)	Department of Water Resources Electricity Supply Reliability Reserve Fund (9338)	Employment Training Fund (0514)	Harbors and Watercraft Revolving Fund (0516)	Health Facility Construction Loan Insurance Fund (0518)	High-Speed Rail Property Fund (9331)	Mobilehome Park Purchase Fund (0530)
\$ —	\$ 1,195	\$ 142,201	\$ 55,506	\$ 106,516	\$ 7,390	\$ 57,074
1,052	182	125,603	36,286	10,890	2,964	4,232
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	8,942	—	—
—	—	—	—	—	—	—
—	—	—	121	—	—	993
<u>1,052</u>	<u>182</u>	<u>125,603</u>	<u>36,407</u>	<u>19,832</u>	<u>2,964</u>	<u>5,225</u>
1,052	—	119,004	47,319	3,602	1,005	36,836
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	11,750	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(120)	—	(12,694)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,052</u>	<u>—</u>	<u>118,884</u>	<u>59,069</u>	<u>(9,092)</u>	<u>1,005</u>	<u>36,836</u>
\$ —	\$ 1,377	\$ 148,920	\$ 32,844	\$ 135,440	\$ 9,349	\$ 25,463

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Pooled Self- Insurance Fund (8062)	Pooled Transition Reserve Fund (9337)	State Coastal Conservancy Fund (0565)
FUND BALANCE (DEFICIT), BEGINNING	\$ 21,423	\$ 7,177	\$ 58,072
ADDITIONS			
Operating Income	9,321	7,619	6,565
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	—	—
Proceeds From Sale of Bonds	—	—	—
Prior Year Revenue Adjustments	—	—	(55)
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	9,321	7,619	6,510
DEDUCTIONS			
Operating Expenditures and Expenses	9,294	—	1,653
Workers' Benefit Payments	—	—	—
Net Income Available for Dividends	—	—	—
Transfers To Other Funds	—	—	—
Interest on Bonded Debt	—	—	—
Redemptions of Bonds and Notes	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	9,294	—	1,653
FUND BALANCE (DEFICIT), ENDING	\$ 21,450	\$ 14,796	\$ 62,929

* Beginning fund balance is restated due to SCIF reporting on a calendar year basis rather than fiscal year basis.

							Uninsured Employers' Fund
State Compensation Insurance Fund (0512)	State Lottery Fund (0562)	State University and College Funds (0505, 0573, 0575, 0576, 0578, 0580, 0581, and 0583)	Subsequent Injuries Benefits Trust Fund (0016)	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)	
\$ 6,639,999 * \$	—	\$ 1,685,524	\$ 210,616	\$ 1,590	\$ 3,597,235	\$ 30,460	
1,012,659	9,337,750	444,991	366,531	515	11,002,469	41,391	
—	—	—	—	—	—	—	
643,309	—	7,594	—	—	—	—	
—	—	14,334	—	—	—	—	
—	—	—	—	—	—	—	
—	—	19,837	—	—	—	—	
—	—	—	—	—	—	—	
—	—	942,788	—	—	—	—	
<u>1,655,968</u>	<u>9,337,750</u>	<u>1,429,544</u>	<u>366,531</u>	<u>515</u>	<u>11,002,469</u>	<u>41,391</u>	
684,479	7,116,945	613,833	325,522	269	12,205,238	27,725	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	2,220,805	14,334	—	—	301,557	—	
—	—	243,013	—	—	—	—	
—	—	358,058	—	—	—	—	
—	—	7,779	—	—	—	—	
—	—	—	—	—	—	—	
430,123	—	—	—	—	—	—	
<u>1,114,602</u>	<u>9,337,750</u>	<u>1,237,017</u>	<u>325,522</u>	<u>269</u>	<u>12,506,795</u>	<u>27,725</u>	
<u>\$ 7,181,365</u>	<u>\$ —</u>	<u>\$ 1,878,051</u>	<u>\$ 251,625</u>	<u>\$ 1,836</u>	<u>\$ 2,092,909</u>	<u>\$ 44,126</u>	

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,058	\$ 74,517	\$ 22,311,049
ADDITIONS			
Operating Income	530	57,308	25,074,742
Receipts From Federal Government	—	—	—
Income From Investments	—	—	817,926
Transfers From Other Funds	—	13	335,024
Proceeds From Sale of Bonds	—	—	—
Prior Year Revenue Adjustments	—	7,239	35,963
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	530	960,189
Total Additions	530	65,090	27,223,844
DEDUCTIONS			
Operating Expenditures and Expenses	—	49,284	23,233,027
Workers' Benefit Payments	—	—	—
Net Income Available for Dividends	—	—	—
Transfers To Other Funds	—	338	2,626,520
Interest on Bonded Debt	—	—	267,012
Redemptions of Bonds and Notes	—	—	358,058
Adjustments to Prior Year Appropriation Expenditures	—	—	852,193
Prior Year Surplus Adjustments	—	—	23,765
Other Deductions	530	—	430,653
Total Deductions	530	49,622	27,791,228
FUND BALANCE (DEFICIT), ENDING	\$ 8,058	\$ 89,985	\$ 21,743,665

(Concluded)



Working Capital and Revolving Funds

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy- Down Fund (9727)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,703,806	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	38,653	85
Receivables	2,602	2	—
Due From Other Funds	41,519	421	1
Due From Other Governments	—	5	—
Prepaid Expenses	15,014	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	5,489,338	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 7,252,279	\$ 39,081	\$ 86
LIABILITIES			
Accounts Payable	\$ 71	\$ —	\$ —
Due To Other Funds	169,127	—	—
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	7,082,219	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	7,251,417	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	862	39,081	86
Total Fund Balance (Deficit)	862	39,081	86
Total Liabilities and Fund Balance	\$ 7,252,279	\$ 39,081	\$ 86

CAL-Fire Infrastructure Projects Revolving Fund (9752)	California Health and Human Services Automation Fund (9745)	California State Park Enterprise Fund (8072)	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund (9747)	Central Service Cost Recovery Fund (9740)	Charter School Facilities Account of 2004 (9734)	Charter School Facilities Account of 2006 (9735)
\$ 8,013	\$ 11,209	\$ 41	\$ 6,839	\$ 44	\$ —	\$ —
—	—	—	—	41,407	—	—
—	24	—	—	—	1	—
—	276,181	—	—	944	189	19
—	—	—	—	—	—	—
—	5	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	19,015	—	—	—	—	—
—	(19,015)	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,013	\$ 287,419	\$ 41	\$ 6,839	\$ 42,395	\$ 190	\$ 19
\$ 63	\$ 285,306	\$ —	\$ —	\$ 11,844	\$ 1	\$ 19
—	3,930	—	18	17,494	189	—
5	5,045	—	—	1	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
68	294,281	—	18	29,339	190	19
—	—	—	—	—	—	—
7,945	(6,862)	41	6,821	13,056	—	—
7,945	(6,862)	41	6,821	13,056	—	—
\$ 8,013	\$ 287,419	\$ 41	\$ 6,839	\$ 42,395	\$ 190	\$ 19

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Consumer Affairs Fund (0702)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 25,433	\$ —	\$ 4
Deposits in Surplus Money Investment Fund	—	—	20,461
Receivables	100	—	15
Due From Other Funds	—	22,872	4,231
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	4,091
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 25,533	\$ 22,872	\$ 28,802
LIABILITIES			
Accounts Payable	\$ 150	\$ —	\$ 7,412
Due To Other Funds	—	22,872	16,188
Due To Other Governments	—	—	6
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	150	22,872	23,606
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	25,383	—	5,196
Total Fund Balance (Deficit)	25,383	—	5,196
Total Liabilities and Fund Balance	\$ 25,533	\$ 22,872	\$ 28,802

Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FI\$Cal Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
\$ 1	\$ 1	\$ —	\$ 1	\$ 10,574	\$ 75	\$ —
160,566	3,473	6,467	24,474	—	—	83,277
—	—	12	—	—	—	—
17,802	38	2,460	266	—	526	915
—	—	70	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	4,289	1,513	—	258	—	—
—	—	17,893	—	289,271	—	—
—	(4,289)	—	—	(289,529)	—	—
—	—	—	—	—	—	—
\$ 178,369	\$ 3,512	\$ 28,415	\$ 24,741	\$ 10,574	\$ 601	\$ 84,192
\$ 34,188	\$ 9	\$ 2,182	\$ —	\$ 271	\$ 89	\$ 2,483
59	—	40	—	77	437	—
—	—	21	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
92,388	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	19,264	—	—	—	—
126,635	9	21,507	—	348	526	2,483
—	—	—	—	—	—	—
51,734	3,503	6,908	24,741	10,226	75	81,709
51,734	3,503	6,908	24,741	10,226	75	81,709
\$ 178,369	\$ 3,512	\$ 28,415	\$ 24,741	\$ 10,574	\$ 601	\$ 84,192

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)	Old Age and Survivors' Insurance Revolving Fund (0652)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 14	\$ 6,537	\$ —
Deposits in Surplus Money Investment Fund	6,100	—	1,290
Receivables	1,162	342	(1)
Due From Other Funds	8,250	6,848	15
Due From Other Governments	163	17,985	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	259
Total Assets	\$ 15,689	\$ 31,712	\$ 1,563
LIABILITIES			
Accounts Payable	\$ 7,816	\$ 29,829	\$ —
Due To Other Funds	464	1,066	102
Due To Other Governments	26	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	178
Total Liabilities	8,306	30,895	280
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	7,383	817	1,283
Total Fund Balance (Deficit)	7,383	817	1,283
Total Liabilities and Fund Balance	\$ 15,689	\$ 31,712	\$ 1,563

Prison Industries Revolving Fund				Public Buildings Construction Fund		
Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Inmate and Ward Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	Public Safety Communications Revolving Fund (9751)
\$ 10,687	\$ 1	\$ 383,293	\$ 9,571	\$ 113	\$ 24	\$ 4,457
—	309	—	31,868	1,265,910	200,026	—
—	—	—	2,151	—	—	10,968
—	3	—	14,562	15,193	2,199	11,852
—	—	—	231	—	—	36
—	—	—	927	—	—	—
—	—	—	51,678	—	—	18,187
—	—	—	—	13,480	—	—
—	—	—	—	7,306,649	1,920,895	—
—	—	—	60,721	1,886,688	182,695	1,894
—	—	—	6,984	—	—	21,862
—	—	—	—	—	—	(48)
—	—	—	48,679	110	—	—
\$ 10,687	\$ 313	\$ 383,293	\$ 227,372	\$ 10,488,143	\$ 2,305,839	\$ 69,208
\$ 5,561	\$ —	\$ 34,816	\$ 12,343	\$ 38,247	\$ —	\$ 8,045
172	—	18,817	1,677	2,654,815	152,127	21,456
—	—	—	2,895	4,719	13,744	—
—	—	—	—	86,154	19,536	—
—	—	—	3,475	—	—	—
—	—	—	—	13,480	—	—
—	—	—	—	184,280	178,628	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	7,309,618	1,987,479	—
—	—	—	443,491	13,275	561	39,707
5,733	—	53,633	463,881	10,304,588	2,352,075	69,208
—	—	—	111,222	—	—	—
4,954	313	329,660	(347,731)	183,555	(46,236)	—
4,954	313	329,660	(236,509)	183,555	(46,236)	—
\$ 10,687	\$ 313	\$ 383,293	\$ 227,372	\$ 10,488,143	\$ 2,305,839	\$ 69,208

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 402	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	—	1,555	849
Receivables	—	—	—
Due From Other Funds	—	17	9
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 402	\$ 1,573	\$ 859
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	402	1,573	859
Total Fund Balance (Deficit)	402	1,573	859
Total Liabilities and Fund Balance	\$ 402	\$ 1,573	\$ 859

Safe Drinking Water State Revolving Fund (0629)	Service Revolving Fund (0666)	State Enterprise Loan Fund (0021)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
\$ 5	\$ 239,203	\$ 2,937	\$ 2,674,857	\$ 108	\$ 6	\$ —
163,943	—	—	—	—	916,124	32,114
1,733	1,260	—	—	—	—	—
1,848	280,333	—	17,852	—	12,961	322
71,652	1,814	—	—	—	382,734	5,376
—	2,678	—	—	—	—	—
—	25,675	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	55,594	—	—	—	—	—
—	164,432	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 239,181	\$ 770,989	\$ 2,937	\$ 2,692,709	\$ 108	\$ 1,311,825	\$ 37,812
\$ 55,594	\$ 47,107	\$ —	\$ 2,487,919	\$ —	\$ 64,244	\$ 1,045
—	9,853	—	204,790	13	2,272	323
972,064	764	—	—	—	2,427,967	—
716	—	—	—	—	19,398	—
—	78,954	—	—	—	—	—
—	1,149	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	894	—	—	—	—	—
63,868	—	—	—	—	1,789,367	—
—	173,284	—	—	—	—	—
1,092,242	312,005	—	2,692,709	13	4,303,248	1,368
—	—	—	—	—	—	—
(853,061)	458,984	2,937	—	95	(2,991,423)	36,444
(853,061)	458,984	2,937	—	95	(2,991,423)	36,444
\$ 239,181	\$ 770,989	\$ 2,937	\$ 2,692,709	\$ 108	\$ 1,311,825	\$ 37,812

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 72,752,847	\$ 3,158
Deposits in Surplus Money Investment Fund	41,609	—	43,217
Receivables	10,757	—	3,805
Due From Other Funds	430	823,642	71,082
Due From Other Governments	—	—	3,024
Prepaid Expenses	—	—	466
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	32,036
Intangible Assets	—	—	669
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 52,797	\$ 73,576,489	\$ 157,457
LIABILITIES			
Accounts Payable	\$ 2,573	\$ —	\$ 28,691
Due To Other Funds	5,769	821,554	732
Due To Other Governments	138	—	—
Accrued Interest Payable	—	—	—
Advance Collections	3,449	—	—
Deposits	—	75,018,137	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	16,151
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	11,929	75,839,691	45,574
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	40,868	(2,263,202)	111,883
Total Fund Balance (Deficit)	40,868	(2,263,202)	111,883
Total Liabilities and Fund Balance	\$ 52,797	\$ 73,576,489	\$ 157,457

Transit-Oriented Development Implementation Fund (9736)	Transportation Financing Subaccount (6801)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ —	\$ 2	\$ 2,036	\$ —	\$ 77,856,302
2,095	75,899	120,740	—	3,282,511
—	—	504	—	35,437
118,032	812	221,970	66,759	2,043,375
—	—	—	—	483,090
—	—	3,896	—	27,077
—	—	704	—	96,244
—	—	—	—	13,480
—	—	—	—	9,227,544
—	614,888	34,852	—	8,364,766
—	—	12,176	—	532,302
—	(614,888)	(47,028)	—	(974,797)
—	—	—	—	49,048
\$ 120,127	\$ 76,713	\$ 349,850	\$ 66,759	\$ 101,036,379
\$ 105,913	\$ 2	\$ 46,908	\$ —	\$ 3,320,741
225	—	2,416	66,759	4,195,833
11,871	235	15	—	3,439,516
—	—	—	—	125,804
—	—	2,343	—	88,221
—	—	—	—	82,207,373
—	—	—	—	362,908
—	—	298,150	—	298,150
—	—	—	—	17,045
—	—	—	—	11,150,332
—	—	18	—	689,778
118,009	237	349,850	66,759	105,895,701
—	—	—	—	111,222
2,118	76,476	—	—	(4,970,544)
2,118	76,476	—	—	(4,859,322)
\$ 120,127	\$ 76,713	\$ 349,850	\$ 66,759	\$ 101,036,379

(Concluded)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy- Down Fund (9727)
FUND BALANCE (DEFICIT), BEGINNING	\$ (141)	\$ 37,245	\$ 83
ADDITIONS			
Operating Income	649,191	1,836	3
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	649,191	1,836	3
DEDUCTIONS			
Operating Expenditures and Expenses	648,188	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	648,188	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 862	\$ 39,081	\$ 86

* Abnormal balance in Operating Expenditures and Expenses is due to reimbursements exceeding expenditures.

† This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

CAL-Fire Infrastructure Projects Revolving Fund (9752)	California Health and Human Services Automation Fund (9745)	California State Park Enterprise Fund (8072)	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund (9747)	Central Service Cost Recovery Fund (9740)	Charter School Facilities Account of 2004 † (9734)	Charter School Facilities Account of 2006 † (9735)
\$ 8,037	\$ (5,582)	\$ (364)	\$ 6,536	\$ 16,669	\$ —	\$ —
—	650,020	—	112	4,996	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	302	—	—	—
—	650,020	—	414	4,996	—	—
92	651,700	(405)	129	(11,167) *	—	—
—	—	—	—	19,813	—	—
—	(400)	—	—	(37)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
92	651,300	(405)	129	8,609	—	—
\$ 7,945	\$ (6,862)	\$ 41	\$ 6,821	\$ 13,056	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)	Consumer Affairs Fund (0702)
FUND BALANCE (DEFICIT), BEGINNING	\$ 23,471	\$ —	\$ 5,112
ADDITIONS			
Operating Income	—	863,016	57
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	2,662	—	—
Total Additions	2,662	863,016	57
DEDUCTIONS			
Operating Expenditures and Expenses	750	863,016	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(27)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	750	863,016	(27)
FUND BALANCE (DEFICIT), ENDING	\$ 25,383	\$ —	\$ 5,196

* Abnormal balance in Operating Expenditures and Expenses is due to the Less Funding provided by other funds.

Court Facilities Architecture Revolving Fund (9733)	Department of Agriculture Building Fund (0601)	Donated Food Revolving Fund (0687)	Energy Efficient State Property Revolving Fund (9741)	FI\$Cal Internal Services Fund (9737)	General Obligation Bond Expense Revolving Fund (0630)	Judicial Branch Workers' Compensation Fund (9728)
\$ 47,835	\$ 3,451	\$ 8,803	\$ 19,566	\$ 8,226	\$ 75	\$ 75,479
23,400	151	3,030	1,843	—	6,764	3,060
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	3,743	—	—	—
<u>23,400</u>	<u>151</u>	<u>3,030</u>	<u>5,586</u>	<u>—</u>	<u>6,764</u>	<u>3,060</u>
19,501	99	4,925	411	—	6,764	(3,170) *
—	—	—	—	—	—	—
—	—	—	—	(2,000)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>19,501</u>	<u>99</u>	<u>4,925</u>	<u>411</u>	<u>(2,000)</u>	<u>6,764</u>	<u>(3,170)</u>
<u>\$ 51,734</u>	<u>\$ 3,503</u>	<u>\$ 6,908</u>	<u>\$ 24,741</u>	<u>\$ 10,226</u>	<u>\$ 75</u>	<u>\$ 81,709</u>

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)	Old Age and Survivors' Insurance Revolving Fund (0652)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,620	\$ 16,229	\$ 2,107
ADDITIONS			
Operating Income	251,164	168,914	7
Income From Investments	731	—	67
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	697	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	252,592	168,914	74
DEDUCTIONS			
Operating Expenditures and Expenses	247,349	184,325	898
Transfers To Other Funds	4,086	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,606)	1	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	249,829	184,326	898
FUND BALANCE (DEFICIT), ENDING	\$ 7,383	\$ 817	\$ 1,283

* Fund deficit is related nature of this fund.

Prison Industries Revolving Fund				Public Buildings Construction Fund		
Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Inmate and Ward Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)	Public Safety Communications Revolving Fund (9751)
\$ 5,566	\$ 301	\$ 326,133	\$ (235,989)	\$ 250,140	\$ (77,430)	\$ 12,074
—	12	77,396	284,657	274,363	95,954	96,891
—	—	—	1,148	—	—	—
—	—	—	—	—	—	—
—	—	—	—	27,265	1,103	—
—	—	—	(119)	4,488	—	—
—	—	—	—	—	—	—
—	—	—	—	(29,738)	31,955	—
—	12	77,396	285,686	276,378	129,012	96,891
612	—	73,869	286,206	264,806	77,217	106,721
—	—	—	—	78,157	20,601	—
—	—	—	—	—	—	2,244
—	—	—	—	—	—	—
—	—	—	—	—	—	—
612	—	73,869	286,206	342,963	97,818	108,965
\$ 4,954	\$ 313	\$ 329,660	\$ (236,509) *	\$ 183,555	\$ (46,236) *	\$ —

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)	Rural Health Services Account (0671)
FUND BALANCE (DEFICIT), BEGINNING	\$ 402	\$ 1,512	\$ 826
ADDITIONS			
Operating Income	—	61	33
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	61	33
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 402	\$ 1,573	\$ 859

* Fund deficit is related nature of this fund.

† This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

^ Abnormal Balance in Operating Expenditures and Expenses is due to transition to FISCAL and a change in methodology of encumbrances.

Safe Drinking Water State Revolving Fund (0629)	Service Revolving Fund (0666)	State Enterprise Loan Fund (0021)	State Payroll Revolving Fund † (0675)	State School Building Aid Fund (0739)	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)
\$ (1,117,507)	\$ 343,940	\$ 2,937	\$ —	\$ 95	\$ (3,864,822)	\$ 25,600
239,578	860,636	—	—	—	616,624	15,012
—	—	—	—	—	20,603	—
—	—	—	—	—	—	—
—	792	—	—	—	33	—
—	—	—	—	—	—	8
—	—	—	—	—	—	—
114,970	—	—	—	—	234,179	—
354,548	861,428	—	—	—	871,439	15,020
90,102	739,791	—	—	—	(1,960) ^	4,176
—	6,774	—	—	—	—	—
—	(181)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
90,102	746,384	—	—	—	(1,960)	4,176
\$ (853,061) *	\$ 458,984	\$ 2,937	\$ —	\$ 95	\$ (2,991,423) *	\$ 36,444

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)	Technology Services Revolving Fund (9730)
FUND BALANCE (DEFICIT), BEGINNING	\$ 34,068	\$ (2,772,446)	\$ 84,630
ADDITIONS			
Operating Income	38,145	2,938,249	560,650
Income From Investments	—	—	1,387
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	510,120	—
Prior Year Revenue Adjustments	—	—	(165)
Prior Year Surplus Adjustments	—	—	—
Other Additions	5	—	—
Total Additions	38,150	3,448,369	561,872
DEDUCTIONS			
Operating Expenditures and Expenses	31,313	3,488,931	543,472
Transfers To Other Funds	37	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(549,806)	(9,291)
Prior Year Surplus Adjustments	—	—	438
Other Deductions	—	—	—
Total Deductions	31,350	2,939,125	534,619
FUND BALANCE (DEFICIT), ENDING	\$ 40,868	\$ (2,263,202) *	\$ 111,883

* Fund deficit is due to Senate Bill 84. Refer to Notes section 4B.

† This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

Transit-Oriented Development Implementation Fund (9736)	Transportation Financing Subaccount (6801)	Water Resources Revolving Fund † (0691)	Welfare Advance Fund (0696)	Total
\$ 2,062	\$ 73,575	\$ —	\$ —	\$ (6,626,876)
69	2,901	—	13,360,225	22,089,020
—	—	—	—	23,936
—	—	—	—	—
—	—	—	—	539,313
—	—	—	—	4,909
—	—	—	—	—
—	—	—	—	358,078
<u>69</u>	<u>2,901</u>	<u>—</u>	<u>13,360,225</u>	<u>23,015,256</u>
13	—	—	13,360,225	21,678,899
—	—	—	—	129,468
—	—	—	—	(561,103)
—	—	—	—	438
—	—	—	—	—
<u>13</u>	<u>—</u>	<u>—</u>	<u>13,360,225</u>	<u>21,247,702</u>
<u>\$ 2,118</u>	<u>\$ 76,476</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (4,859,322)</u>

(Concluded)

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Retirement Funds

Nongovernmental Cost Funds

Retirement Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Annuitants' Health Care Coverage Fund (0833)	Boxers' Pension Fund (9250)	California Employers' Pension Prefunding Trust Fund (9251)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	20,123	101	1,070
Receivables	129,205	—	5
Due From Other Funds	248	5	6
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	20,962,166	—	262,232
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	2,413	—	38
Total Assets	\$ 21,114,155	\$ 106	\$ 263,351
LIABILITIES			
Accounts Payable	\$ 105,667	\$ 13	\$ 77
Due To Other Funds	1,538	—	32
Due To Other Governments	—	—	—
Bonds Payable	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	19,657	—	110
Total Liabilities	126,862	13	219
FUND BALANCE			
Reserved for Employees' Benefits	20,987,293	93	263,132
Total Fund Balance (Deficit)	20,987,293	93	263,132
Total Liabilities and Fund Balance	\$ 21,114,155	\$ 106	\$ 263,351

Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)	Legislators' Retirement Fund (0820)	Mixed Martial Arts Retirement Benefit Fund (9252)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)
\$ 3,351	\$ 1,394	\$ 1,200	\$ 26	\$ 1,069,648	\$ 1	\$ —
1,603	3,732	823	—	3,096,371	16,912	341
1,419	11,364	32	—	88,745,761	176	1
183	116	3	—	1,359,959	217	15
—	—	—	—	29	—	—
—	—	—	—	2,056	—	—
52,486	2,623,837	92,538	—	545,803,588	—	—
—	—	—	—	201,963	—	—
—	—	—	—	1,979	—	—
—	—	—	—	—	—	—
1,017	1,205	319	—	221,573	—	—
\$ 60,059	\$ 2,641,648	\$ 94,915	\$ 26	\$ 640,502,927	\$ 17,306	\$ 357
\$ (23)	\$ 201	\$ 654	\$ —	\$ 133,839,037	\$ 15,054	\$ —
333	437	119	—	11,180	1,283	49
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	427	—	—
8,115	7,360	1,667	—	1,113,106	—	—
8,425	7,998	2,440	—	134,963,750	16,337	49
51,634	2,633,650	92,475	26	505,539,177	969	308
51,634	2,633,650	92,475	26	505,539,177	969	308
\$ 60,059	\$ 2,641,648	\$ 94,915	\$ 26	\$ 640,502,927	\$ 17,306	\$ 357

(Continued)

Nongovernmental Cost Funds

Retirement Funds

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 677	\$ 280,550	\$ 1,356,847
Deposits in Surplus Money Investment Fund	—	49,610	3,190,686
Receivables	290	12,605,895	101,494,148
Due From Other Funds	—	1,599	1,362,351
Due From Other Governments	—	13	42
Prepaid Expenses	—	374	2,430
Investments	—	377,554,207	947,351,054
Tangible Assets	—	809,332	1,011,295
Intangible Assets	—	4,643	6,622
Investment in Capital Assets	—	—	—
Other Assets	—	—	226,565
Total Assets	\$ 967	\$ 391,306,223	\$ 1,056,002,040
LIABILITIES			
Accounts Payable	\$ 586	\$ 9,205,812	\$ 143,167,078
Due To Other Funds	381	—	15,352
Due To Other Governments	—	—	—
Bonds Payable	—	340,705	340,705
Deposits	—	—	—
Contracts and Notes Payable	—	4,863	5,290
Other Liabilities	—	40,109,319	41,259,334
Total Liabilities	967	49,660,699	184,787,759
FUND BALANCE			
Reserved for Employees' Benefits	—	341,645,524	871,214,281
Total Fund Balance (Deficit)	—	341,645,524	871,214,281
Total Liabilities and Fund Balance	\$ 967	\$ 391,306,223	\$ 1,056,002,040

(Concluded)

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Nongovernmental Cost Funds

Retirement Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Annuitants' Health Care Coverage Fund (0833)	Boxers' Pension Fund (9250)	California Employers' Pension Prefunding Trust Fund (9251)
FUND BALANCE (DEFICIT), BEGINNING	\$ 17,651,844	\$ 131	\$ 140,123
ADDITIONS			
Employers' Contributions	1,986,332	—	107,701
Income From Investments	1,945,831	—	16,717
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	7,500	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	16,156	488	460
Total Additions	3,955,819	488	124,878
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	620,284	526	1,869
Members' Contributions Refunded	—	—	—
Interest on Bonded Debt	—	—	—
Retirement Benefits Paid	—	—	—
Transfers To Other Funds	86	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	620,370	526	1,869
FUND BALANCE (DEFICIT), ENDING	\$ 20,987,293	\$ 93	\$ 263,132

Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)	Legislators' Retirement Fund (0820)	Mixed Martial Arts Retirement Benefit Fund (9252)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)
\$ 46,327	\$ 2,328,782	\$ 95,669	\$ —	\$ 464,108,510	\$ 517	\$ 298
2,391	96,310	—	—	24,885,726	27,461	23,590
3,428	268,616	5,049	—	47,966,833	613	51
1,481	42,936	—	26	6,376,325	—	—
—	—	—	—	—	—	—
—	—	—	—	455,735	—	—
—	—	—	—	—	—	—
212,972	6	1	—	12,823	428	—
<u>220,272</u>	<u>407,868</u>	<u>5,050</u>	<u>26</u>	<u>79,697,442</u>	<u>28,502</u>	<u>23,641</u>
—	—	—	—	—	—	—
2,379	3,787	797	—	5,075,785	589	23,631
—	257	—	—	366,423	—	—
—	—	—	—	—	—	—
212,542	98,912	7,436	—	32,815,646	27,461	—
44	44	11	—	8,925	—	—
—	—	—	—	(4)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>214,965</u>	<u>103,000</u>	<u>8,244</u>	<u>—</u>	<u>38,266,775</u>	<u>28,050</u>	<u>23,631</u>
\$ 51,634	\$ 2,633,650	\$ 92,475	\$ 26	\$ 505,539,177	\$ 969	\$ 308

(Continued)

Nongovernmental Cost Funds

Retirement Funds

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 317,634,885	\$ 802,007,086
ADDITIONS			
Employers' Contributions	7,152	8,578,280	35,714,943
Income From Investments	—	28,285,318	78,492,456
Members' Contributions	—	4,734,724	11,155,492
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	463,235
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	4,337,360	4,580,694
Total Additions	7,152	45,935,682	130,406,820
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	76	2,736,288	8,466,011
Members' Contributions Refunded	—	141,857	508,537
Interest on Bonded Debt	—	11,615	11,615
Retirement Benefits Paid	7,076	19,039,149	52,208,222
Transfers To Other Funds	—	—	9,110
Adjustments to Prior Year Appropriation Expenditures	—	(3,866)	(3,870)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	7,152	21,925,043	61,199,625
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 341,645,524	\$ 871,214,281

(Concluded)



**Trust and
Agency Funds –
Other**

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund (8009)	Arts Council Fund (8064)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,984	\$ 237	\$ —
Deposits in Surplus Money Investment Fund	—	—	2
Receivables	—	—	—
Due From Other Funds	786	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,770	\$ 237	\$ 2
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	2,770	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	237	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,770	237	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	—	—	2
Total Fund Balance (Deficit)	—	—	2
Total Liabilities and Fund Balance	\$ 2,770	\$ 237	\$ 2

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,960	\$ 1,365	\$ 1
Deposits in Surplus Money Investment Fund	—	—	193
Receivables	—	—	11
Due From Other Funds	—	—	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,960	\$ 1,365	\$ 207
LIABILITIES			
Accounts Payable	\$ 178	\$ 437	\$ —
Due To Other Funds	7	6	—
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	185	443	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1,775	922	207
Total Fund Balance (Deficit)	1,775	922	207
Total Liabilities and Fund Balance	\$ 1,960	\$ 1,365	\$ 207

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

California Community and Neighborhood Tree Voluntary Tax Contribution Fund (8130)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	California Domestic Violence Victims Fund * (8104)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)
\$ 233	\$ 1	\$ 1,459	\$ —	\$ 32	\$ 1	\$ 307
—	35	—	—	—	486	—
—	—	—	—	—	—	—
—	—	5	—	—	5	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 233	\$ 36	\$ 1,464	\$ —	\$ 32	\$ 492	\$ 315
\$ —	\$ —	\$ 170	\$ —	\$ —	\$ —	\$ —
1	—	—	—	—	—	3
—	—	39	—	—	—	308
—	—	—	—	—	—	—
—	42	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	42	209	—	—	—	311
—	—	—	—	—	—	—
232	(6)	1,255	—	32	492	4
232	(6)	1,255	—	32	492	4
\$ 233	\$ 36	\$ 1,464	\$ —	\$ 32	\$ 492	\$ 315

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	California Health Care for the Indigent Program Account (0848)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 20	\$ 83,410
Deposits in Surplus Money Investment Fund	131	25,607	538,213
Receivables	—	1,580	40,340
Due From Other Funds	1	1,156	5,996
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	803
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 133	\$ 28,363	\$ 668,762
LIABILITIES			
Accounts Payable	\$ —	\$ 73	\$ 23,078
Due To Other Funds	—	130	19,160
Due To Other Governments	—	—	45
Accrued Interest Payable	—	—	—
Advance Collections	—	5	38,912
Deposits	—	—	622
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	5,206
Total Liabilities	—	208	87,023
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	133	28,155	581,739
Total Fund Balance (Deficit)	133	28,155	581,739
Total Liabilities and Fund Balance	\$ 133	\$ 28,363	\$ 668,762

California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Fund (3403)	California Housing Loan Insurance Fund (0916)	California Investment and Innovation Fund (8132)	California Kids Investment and Development Savings Program Fund (8127)	California Military Department Support Fund (8078)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)
\$ 30	\$ 38	\$ 1	\$ —	\$ 642	\$ 4	\$ —
11,625	—	37,506	26,662	—	—	6,917
766	34	—	125	—	—	—
129	—	408	294	—	—	75
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
105,859	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 118,409	\$ 72	\$ 37,915	\$ 27,081	\$ 642	\$ 4	\$ 6,992
\$ 31	\$ 40,037	\$ 1	\$ —	\$ 16	\$ —	\$ 1,526
19	—	353	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
50	40,037	354	—	16	—	1,526
—	—	—	—	—	—	—
118,359	(39,965)	37,561	27,081	626	4	5,466
118,359	(39,965)	37,561	27,081	626	4	5,466
\$ 118,409	\$ 72	\$ 37,915	\$ 27,081	\$ 642	\$ 4	\$ 6,992

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Sea Otter Fund (8047)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 111	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	342	1,492
Receivables	—	—	—
Due From Other Funds	—	5	36
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 111	\$ 347	\$ 1,529
LIABILITIES			
Accounts Payable	\$ 109	\$ —	\$ 277
Due To Other Funds	2	—	25
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	111	—	302
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	—	347	1,227
Total Fund Balance (Deficit)	—	347	1,227
Total Liabilities and Fund Balance	\$ 111	\$ 347	\$ 1,529

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

California Senior Citizen Advocacy Voluntary Tax Contribution Fund (8815)	California Seniors Special Fund (0886)	California Small Business Expansion Fund (0918)	California State Lottery Education Fund (0814)	California State Lottery Education Fund – California Youth Authority * (0831)	California State Mining and Mineral Museum Fund (0902)	California State University Special Projects Fund (0947)
\$ 779	\$ 4	\$ —	\$ —	\$ —	\$ 1	\$ —
—	551	52,484	9,555	—	58	—
—	—	—	—	—	—	—
—	58	574	493,245	—	1	—
—	—	—	—	—	—	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	13,483
—	—	—	—	—	—	—
—	—	—	—	—	—	(13,483)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 779	\$ 615	\$ 53,058	\$ 502,800	\$ —	\$ 60	\$ —
\$ —	\$ 20	\$ 1,172	\$ 9,920	\$ —	\$ —	\$ —
2	7	241	12,988	—	—	—
—	—	—	470,264	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	27	1,413	493,172	—	—	—
—	—	—	—	—	—	—
777	588	51,645	9,628	—	60	—
777	588	51,645	9,628	—	60	—
\$ 779	\$ 615	\$ 53,058	\$ 502,800	\$ —	\$ 60	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 470	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	145,698	4	22
Receivables	706,779	—	—
Due From Other Funds	75,606	—	—
Due From Other Governments	17,509	—	—
Prepaid Expenses	29,843	—	—
Inventory	1,772	—	—
Investments	6,555,827	—	—
Advances and Loans Receivable	81,008	—	—
Tangible Assets	3,451,795	—	—
Intangible Assets	93,368	—	—
Investment in Capital Assets	(3,545,163)	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	9,300,237	—	—
Other Assets	24,814	—	—
Total Assets	\$ 16,939,563	\$ 5	\$ 23
LIABILITIES			
Accounts Payable	\$ 132,742	\$ —	\$ —
Due To Other Funds	46,580	—	—
Due To Other Governments	1,931	—	—
Accrued Interest Payable	25,122	—	—
Advance Collections	875,923	—	—
Deposits	14,481	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	217,322	—	—
Bonds Payable	9,128,360	—	—
Other Liabilities	180,245	—	—
Total Liabilities	10,622,706	—	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	6,316,857	5	23
Total Fund Balance (Deficit)	6,316,857	5	23
Total Liabilities and Fund Balance	\$ 16,939,563	\$ 5	\$ 23

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

California Youth Leadership Fund (8074)	CalSavers Retirement Savings Trust Administration Fund (8111)	Charter School Security Fund (8000)	Child Health and Disability Prevention Treatment Account (0672)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund * (8069)
\$ 74	\$ 5	\$ 2,119	\$ —	\$ 1	\$ 4,250	\$ —
—	10,732	—	1,149	23,494	89,747	—
—	38	—	—	—	24,572	—
—	98	—	13	15,279	1,088	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 74	\$ 10,873	\$ 2,119	\$ 1,162	\$ 38,774	\$ 119,657	\$ —
\$ —	\$ 67	\$ —	\$ —	\$ —	\$ 12	\$ —
—	186	—	—	29,637	33,958	—
—	—	—	—	210	922	—
—	—	—	—	—	—	—
—	1,520	—	—	—	74,939	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,773	—	—	29,847	109,831	—
—	—	—	—	—	—	—
74	9,100	2,119	1,162	8,927	9,826	—
74	9,100	2,119	1,162	8,927	9,826	—
\$ 74	\$ 10,873	\$ 2,119	\$ 1,162	\$ 38,774	\$ 119,657	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 63	\$ 20,973	\$ —
Deposits in Surplus Money Investment Fund	—	23,470	507
Receivables	—	—	—
Due From Other Funds	—	271	6
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 63	\$ 44,714	\$ 513
LIABILITIES			
Accounts Payable	\$ 14	\$ 8,841	\$ —
Due To Other Funds	—	4,376	—
Due To Other Governments	—	6,820	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	14	20,037	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	49	24,677	513
Total Fund Balance (Deficit)	49	24,677	513
Total Liabilities and Fund Balance	\$ 63	\$ 44,714	\$ 513

College Student Health Center Sexual and Reproductive Health Preparation Fund (8126)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)	Deferred Compensation Plan Fund (0915)	Designated Public Hospital Graduate Medical Education Special Fund (8113)	Disaster Resistant Communities Account (8039)
\$ 2,141	\$ 863	\$ —	\$ 528	\$ 63	\$ 16,372	\$ 2,220
—	—	221,856	—	17,930	—	—
—	—	—	—	4,321	—	—
—	—	2,303	—	217	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	23,082,108	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,141	\$ 863	\$ 224,159	\$ 528	\$ 23,104,639	\$ 16,372	\$ 2,220
\$ —	\$ —	\$ —	\$ —	\$ 2,335	\$ —	\$ 2,010
26	—	621	—	1,547	8	—
—	—	1,682	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	221,856	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	62	—	—
26	—	224,159	—	3,944	8	2,010
—	—	—	—	—	—	—
2,115	863	—	528	23,100,695	16,364	210
2,115	863	—	528	23,100,695	16,364	210
\$ 2,141	\$ 863	\$ 224,159	\$ 528	\$ 23,104,639	\$ 16,372	\$ 2,220

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 55,902	\$ —
Deposits in Surplus Money Investment Fund	—	—	1,607
Receivables	—	—	—
Due From Other Funds	—	37,179	21
Due From Other Governments	—	—	107
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1	\$ 93,081	\$ 1,735
LIABILITIES			
Accounts Payable	\$ —	\$ 28,185	\$ —
Due To Other Funds	—	19	—
Due To Other Governments	—	64,877	1,018
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	93,081	1,018
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1	—	717
Total Fund Balance (Deficit)	1	—	717
Total Liabilities and Fund Balance	\$ 1	\$ 93,081	\$ 1,735

Donate Life California Trust Subaccount (8038)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fiduciary Funds Outside the Centralized Treasury System (0990)	Flexelect Benefit Fund (0821)
\$ —	\$ 5	\$ —	\$ 129	\$ 1	\$ 17,897,234	\$ —
—	1,243	7,332	—	1,961	—	6,606
—	145	—	—	—	925,971	1,872
589	151	130	—	20	2,339	94
—	—	—	—	—	14	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4,474,724	—
—	—	—	—	—	—	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	50,646,327	—
—	—	—	—	—	—	—
—	—	—	—	—	3,246	—
\$ 589	\$ 1,546	\$ 7,462	\$ 129	\$ 1,982	\$ 73,949,855	\$ 8,572
\$ —	\$ 11	\$ —	\$ —	\$ 82	\$ 1,112,968	\$ 2,289
—	23	43	6	—	3,086	488
—	—	1,133	—	660	—	—
—	—	—	—	—	—	—
—	—	—	—	—	12,232	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4,813,998	—
—	34	1,176	6	742	5,942,284	2,777
—	—	—	—	—	68,007,571	—
589	1,512	6,286	123	1,240	—	5,795
589	1,512	6,286	123	1,240	68,007,571	5,795
\$ 589	\$ 1,546	\$ 7,462	\$ 129	\$ 1,982	\$ 73,949,855	\$ 8,572

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Forest Resources Improvement Fund (0928)	Global Payment Program Special Fund (8108)	Graton Mitigation Fund * (8088)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,062	\$ 17	\$ —
Deposits in Surplus Money Investment Fund	2,584	—	—
Receivables	—	—	—
Due From Other Funds	355	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,001	\$ 17	\$ —
LIABILITIES			
Accounts Payable	\$ 498	\$ —	\$ —
Due To Other Funds	73	—	—
Due To Other Governments	138	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	709	—	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	3,292	17	—
Total Fund Balance (Deficit)	3,292	17	—
Total Liabilities and Fund Balance	\$ 4,001	\$ 17	\$ —

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Health Professions Education Fund

Habitat for Humanity Voluntary Tax Contribution Fund (8092)	Health Care Deposit Fund (0912)	Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)	Healthy Families Fund (0555)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)
\$ 16	\$ —	\$ 2	\$ 1	\$ 2,792	\$ 7,493	\$ 1
—	—	12,575	11,618	—	174,858	193,751
—	—	—	—	—	58,390	4,454
—	—	177	340	—	3,713	1,193,734
—	—	—	—	—	—	—
—	6,612	—	—	104	—	—
—	—	—	—	—	—	—
—	—	—	—	—	14	—
—	—	—	—	—	452,754	—
—	—	—	—	—	—	—
—	—	65	21	—	—	—
—	—	(65)	(20)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	146	—
\$ 16	\$ 6,612	\$ 12,754	\$ 11,960	\$ 2,896	\$ 697,368	\$ 1,391,940
\$ —	\$ —	\$ 58	\$ 4,493	\$ —	\$ 14	\$ 1,248,059
—	6,612	—	4	104	634	1,577
—	—	—	—	—	—	2,196
—	—	—	—	—	—	—
—	—	11,682	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	6,612	11,740	4,497	104	648	1,251,832
—	—	—	—	—	—	—
16	—	1,014	7,463	2,792	696,720	140,108
16	—	1,014	7,463	2,792	696,720	140,108
\$ 16	\$ 6,612	\$ 12,754	\$ 11,960	\$ 2,896	\$ 697,368	\$ 1,391,940

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 70,616	\$ 1,288
Deposits in Surplus Money Investment Fund	130,914	—	44,971
Receivables	29,213	—	109
Due From Other Funds	1,381	—	2,021
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	12
Inventory	—	—	9,281
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	213
Intangible Assets	—	—	225
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 161,508	\$ 70,616	\$ 58,120
LIABILITIES			
Accounts Payable	\$ 19,250	\$ —	\$ 5,173
Due To Other Funds	—	—	569
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	26
Deposits	—	52,273	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	19,250	52,273	5,768
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	142,258	18,343	52,352
Total Fund Balance (Deficit)	142,258	18,343	52,352
Total Liabilities and Fund Balance	\$ 161,508	\$ 70,616	\$ 58,120

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Mental Health Facilities Fund		
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund (8131)	Mental Health Facilities Fund, State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 991	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	17,093	24,482
Receivables	—	—	—
Due From Other Funds	—	25,461	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 991	\$ 42,554	\$ 24,482
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	6	42,554	—
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6	42,554	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	985	—	24,482
Total Fund Balance (Deficit)	985	—	24,482
Total Liabilities and Fund Balance	\$ 991	\$ 42,554	\$ 24,482

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Milk Producers Security Trust Fund (0827)	National Alliance on Mental Illness California Voluntary Tax Contribution Fund * (8122)	National Mortgage Special Deposit Fund (8071)	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund (8117)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)
\$ 1	\$ —	\$ —	\$ 486	\$ 1	\$ 218	\$ 1
57,712	—	7,222	—	—	—	345,386
—	—	—	—	—	—	—
623	—	79	—	—	—	3,731
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 58,336	\$ —	\$ 7,301	\$ 486	\$ 1	\$ 218	\$ 349,118
\$ 3	\$ —	\$ 507	\$ 42	\$ —	\$ —	\$ —
—	—	—	423	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3	—	507	465	—	—	—
—	—	—	—	—	—	—
58,333	—	6,794	21	1	218	349,118
58,333	—	6,794	21	1	218	349,118
\$ 58,336	\$ —	\$ 7,301	\$ 486	\$ 1	\$ 218	\$ 349,118

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Opioid Settlements Fund (3397)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 115,796	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	530	171,377
Receivables	—	—	—
Due From Other Funds	1	6	1,845
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 115,797	\$ 537	\$ 173,222
LIABILITIES			
Accounts Payable	\$ 91,661	\$ —	\$ 20,815
Due To Other Funds	1,123	—	94
Due To Other Governments	1,354	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	94,138	—	20,909
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	21,659	537	152,313
Total Fund Balance (Deficit)	21,659	537	152,313
Total Liabilities and Fund Balance	\$ 115,797	\$ 537	\$ 173,222

Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Prevention of Animal Homelessness and Cruelty Fund (8097)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Protect Our Coast and Oceans Voluntary Tax Contribution Fund (8086)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)
\$ 10	\$ 1	\$ 1,097	\$ 137	\$ 1,090	\$ —	\$ 1
18,669	11,250	—	—	—	874,357	15
529	—	—	49	—	12,678	21,989
580	123	—	—	—	21,367	—
—	—	—	—	—	—	—
1	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,503,659
—	—	—	—	—	—	—
4	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	15,908	985
\$ 19,793	\$ 11,374	\$ 1,097	\$ 186	\$ 1,090	\$ 924,310	\$ 2,526,649
\$ 107	\$ 7	\$ —	\$ —	\$ 119	\$ 170,263	\$ 946
503	35	1	—	6	174,956	688
—	—	—	—	147	—	—
—	—	—	—	—	—	—
—	—	—	—	—	3,920	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
46	—	—	—	—	587,810	4,906
656	42	1	—	272	936,949	6,540
—	—	—	—	—	—	—
19,137	11,332	1,096	186	818	(12,639)	2,520,109
19,137	11,332	1,096	186	818	(12,639)	2,520,109
\$ 19,793	\$ 11,374	\$ 1,097	\$ 186	\$ 1,090	\$ 924,310	\$ 2,526,649

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Public Employees' Health Care Fund (0822)	Public Interest Attorney Loan Repayment Account (8099)	Public Safety Account (0969)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 4,385	\$ 418,276
Deposits in Surplus Money Investment Fund	346,589	—	—
Receivables	411,436	—	—
Due From Other Funds	173,926	—	472,451
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	73,406	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	23,504	—	—
Total Assets	\$ 1,028,861	\$ 4,385	\$ 890,727
LIABILITIES			
Accounts Payable	\$ 891,168	\$ —	\$ —
Due To Other Funds	8,967	—	—
Due To Other Governments	—	—	890,727
Accrued Interest Payable	—	—	—
Advance Collections	156,299	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	116,510	—	—
Total Liabilities	1,172,944	—	890,727
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	(144,083)	4,385	—
Total Fund Balance (Deficit)	(144,083)	4,385	—
Total Liabilities and Fund Balance	\$ 1,028,861	\$ 4,385	\$ 890,727

* This fund has no activity in the Balance Sheet; however, activity is reported in the Statement of Operations.

Rape Kit Backlog Voluntary Tax Contribution Fund (8814)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Revive the Salton Sea Fund (8105)	Safely Surrendered Baby Fund * (8065)	Salton Sea Restoration Fund (8018)
\$ 1	\$ 5	\$ 661	\$ —	\$ 191	\$ —	\$ 1
2,929	409	31,523	248	—	—	8,836
—	—	—	—	—	—	—
29	—	407	3	—	—	109
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,440,297	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,959	\$ 1,440,711	\$ 32,591	\$ 251	\$ 191	\$ —	\$ 8,946
\$ —	\$ —	\$ 13	\$ —	\$ —	\$ —	\$ 14
6	—	51	—	—	—	282
—	—	644	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6	—	708	—	—	—	296
—	—	—	—	—	—	—
2,953	1,440,711	31,883	251	191	—	8,650
2,953	1,440,711	31,883	251	191	—	8,650
\$ 2,959	\$ 1,440,711	\$ 32,591	\$ 251	\$ 191	\$ —	\$ 8,946

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 685	\$ 18	\$ 1
Deposits in Surplus Money Investment Fund	—	4,078	387,089
Receivables	—	331	1,553
Due From Other Funds	—	85	4,337
Due From Other Governments	—	—	8,748
Prepaid Expenses	—	509	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	7
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	(7)
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 685	\$ 5,021	\$ 401,728
LIABILITIES			
Accounts Payable	\$ —	\$ 54	\$ 20
Due To Other Funds	—	1	17,410
Due To Other Governments	26	2	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	1,123
Total Liabilities	26	57	18,553
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	659	4,964	383,175
Total Fund Balance (Deficit)	659	4,964	383,175
Total Liabilities and Fund Balance	\$ 685	\$ 5,021	\$ 401,728

School Energy Efficiency Program Fund (8129)	School Supplies for Homeless Children Voluntary Tax Contribution Fund (8075)	Schools Not Prisons Voluntary Tax Contribution Fund (8121)	Self-Help Housing Fund (0813)	Sierra Nevada Conservancy Fund (8120)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)
\$ —	\$ —	\$ 329	\$ —	\$ 6,510	\$ 170,201	\$ 1
763,410	905	—	5,173	—	2,925,401	2,024
—	—	—	—	—	1,855,414	47
8,522	26	—	157,415	1,515	66,170	22
—	—	—	—	—	970	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	56,369	—
—	—	—	—	—	—	—
—	—	—	—	—	(56,369)	—
—	—	—	—	—	15	—
—	—	—	—	—	—	—
\$ 771,932	\$ 931	\$ 329	\$ 162,588	\$ 8,025	\$ 5,018,171	\$ 2,094
\$ 99,795	\$ 2	\$ —	\$ 78,416	\$ 1,171	\$ 15,706	\$ 53
1,321	6	—	254	242	1,896,428	98
249,248	—	—	78,702	262	3,817	—
—	—	—	—	—	—	—
—	—	—	—	4,702	20	—
—	—	—	—	—	631,260	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	34	—
350,364	8	—	157,372	6,377	2,547,265	151
—	—	—	—	—	—	—
421,568	923	329	5,216	1,648	2,470,906	1,943
421,568	923	329	5,216	1,648	2,470,906	1,943
\$ 771,932	\$ 931	\$ 329	\$ 162,588	\$ 8,025	\$ 5,018,171	\$ 2,094

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	State Employees' Pretax Parking Fund (8008)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,717	\$ 622	\$ 1
Deposits in Surplus Money Investment Fund	—	50,405	3,386
Receivables	40	—	—
Due From Other Funds	—	5,159	32
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,757	\$ 56,186	\$ 3,419
LIABILITIES			
Accounts Payable	\$ —	\$ 6,359	\$ —
Due To Other Funds	—	385	11
Due To Other Governments	—	21	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	6,765	11
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1,757	49,421	3,408
Total Fund Balance (Deficit)	1,757	49,421	3,408
Total Liabilities and Fund Balance	\$ 1,757	\$ 56,186	\$ 3,419

State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Stringfellow Residual Proceeds Account (8083)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Suicide Prevention Voluntary Contribution Fund (8124)
\$ 41,242	\$ 886	\$ 20,203	\$ 1	\$ —	\$ 1	\$ 273
—	—	—	23	110	34,563	—
20	—	—	—	—	—	—
1,384	—	—	—	1	363	—
10,500	—	—	—	—	—	—
25	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 53,171	\$ 886	\$ 20,203	\$ 24	\$ 111	\$ 34,927	\$ 273
\$ 3,297	\$ —	\$ 276	\$ —	\$ —	\$ 21	\$ —
219	—	287	—	—	—	5
9,173	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4	—	—	—	—	—	—
12,693	—	563	—	—	21	5
—	—	—	—	—	—	—
40,478	886	19,640	24	111	34,906	268
40,478	886	19,640	24	111	34,906	268
\$ 53,171	\$ 886	\$ 20,203	\$ 24	\$ 111	\$ 34,927	\$ 273

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 2
Deposits in Surplus Money Investment Fund	1	4,545	602
Receivables	564	—	3,208
Due From Other Funds	—	50	632
Due From Other Governments	—	—	—
Prepaid Expenses	—	2	—
Inventory	—	—	—
Investments	120,764	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	77	—	—
Total Assets	\$ 121,406	\$ 4,597	\$ 4,444
LIABILITIES			
Accounts Payable	\$ 44	\$ 45	\$ 142
Due To Other Funds	94	286	7
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	959	2	—
Total Liabilities	1,097	333	149
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	120,309	4,264	4,295
Total Fund Balance (Deficit)	120,309	4,264	4,295
Total Liabilities and Fund Balance	\$ 121,406	\$ 4,597	\$ 4,444

Tobacco Asset Sales Revenue Fund (6050)	Tribal Nation Grant Fund (8089)	Type 1 Diabetes Research Fund (8103)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Veterans' Home Morale, Welfare, and Recreation Special Fund (8109)	Vision Care Program for State Annuitants Fund (8049)
\$ 1	\$ 87,113	\$ 3	\$ 51,477	\$ 1,612	\$ —	\$ 1
225	—	—	—	4,621	8,300	6,996
—	—	—	157,319	67	—	4,209
2	—	—	17,396	567	96	82
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 228	\$ 87,113	\$ 3	\$ 226,192	\$ 6,867	\$ 8,396	\$ 11,288
\$ —	\$ —	\$ 391	\$ 1,941	\$ 43	\$ —	\$ 4,085
—	—	—	155,981	374	—	83
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	8,272	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	88	—	—
—	—	391	157,922	505	8,272	4,168
—	—	—	—	—	—	—
228	87,113	(388)	68,270	6,362	124	7,120
228	87,113	(388)	68,270	6,362	124	7,120
\$ 228	\$ 87,113	\$ 3	\$ 226,192	\$ 6,867	\$ 8,396	\$ 11,288

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2024

(Amounts in thousands)

	Volunteer Firefighters' Length of Service Award Fund (0962)	Whole Person Care Pilot Special Fund (8107)	WIC Manufacturer Rebate Fund (3023)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 28,438	\$ 1
Deposits in Surplus Money Investment Fund	—	—	623
Receivables	4	—	35,852
Due From Other Funds	—	—	28
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	1,626	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,630	\$ 28,438	\$ 36,504
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 35,930
Due To Other Funds	—	—	—
Due To Other Governments	—	—	21
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	35,951
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1,630	28,438	553
Total Fund Balance (Deficit)	1,630	28,438	553
Total Liabilities and Fund Balance	\$ 1,630	\$ 28,438	\$ 36,504

Women and Girls Fund (8079)		Total
\$	7	\$ 41,112,465
	—	9,222,182
	—	4,305,902
	—	3,193,758
	—	37,848
	—	37,913
	—	11,053
	—	38,358,284
	—	533,762
	—	3,521,873
	—	93,679
	—	(3,615,107)
	—	50,646,342
	—	9,300,237
	—	68,680
\$	7	\$ 156,828,871
\$	—	\$ 4,257,810
	—	2,468,227
	—	2,513,867
	—	25,122
	—	1,103,763
	—	1,005,460
	—	—
	—	—
	—	217,322
	—	9,128,360
	—	5,710,993
	—	26,430,924
	—	68,007,571
	7	62,390,376
	7	130,397,947
\$	7	\$ 156,828,871

(Concluded)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Abandoned Vehicle Trust Fund (0107)	Agricultural Employee Relief Fund * (8009)	Arts Council Fund (8064)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 2
ADDITIONS			
Operating Income	11,078	—	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	11,078	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	13,959	—	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,881)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	11,078	—	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 2

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

[illegible]

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)	California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,392	\$ 852	\$ 73
ADDITIONS			
Operating Income	401	402	134
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	401	402	134
DEDUCTIONS			
Operating Expenditures and Expenses	7	94	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	11	238	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	18	332	—
FUND BALANCE (DEFICIT), ENDING	\$ 1,775	\$ 922	\$ 207

California Community and Neighborhood Tree Voluntary Tax Contribution Fund (8130)	California Community Colleges Business Resource Assistance and Innovation Network Trust Fund (0925)	California Cultural and Historical Endowment Fund (8058)	California Domestic Violence Victims Fund (8104)	California Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)
\$ 201	\$ (5)	\$ 886	\$ 43	\$ 32	\$ 472	\$ 6
32	1	444	—	—	20	693
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
32	1	444	—	—	20	693
1	2	75	—	—	—	1,000
—	—	—	—	—	—	—
—	—	—	43	—	—	—
—	—	—	—	—	—	(305)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	2	75	43	—	—	695
\$ 232	\$ (6)	\$ 1,255	\$ —	\$ 32	\$ 492	\$ 4

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Health Care for the Indigent Program Account (0848)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)
FUND BALANCE (DEFICIT), BEGINNING	\$ 128	\$ 29,564	\$ 528,482
ADDITIONS			
Operating Income	5	5,528	1,004,232
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(3,671)
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	5,998	—
Total Additions	5	11,526	1,000,561
DEDUCTIONS			
Operating Expenditures and Expenses	—	12,935	947,304
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	12,935	947,304
FUND BALANCE (DEFICIT), ENDING	\$ 133	\$ 28,155	\$ 581,739

* Abnormal balance in Operating Expenditures and Expenses is due to the Less Funding provided by the General Fund.

California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Fund (3403)	California Housing Loan Insurance Fund (0916)	California Investment and Innovation Fund (8132)	California Kids Investment and Development Savings Program Fund (8127)	California Military Department Support Fund (8078)	California Missions Foundation Fund (8017)	California Motorcyclist Safety Fund (0840)
\$ 101,101	\$ (39,954)	\$ 50,517	\$ 26,283	\$ 789	\$ 4	\$ 5,788
3,064	297	1,814	1,178	7	—	1,927
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,064</u>	<u>297</u>	<u>1,814</u>	<u>1,178</u>	<u>7</u>	<u>—</u>	<u>1,929</u>
(14,194) *	308	14,770	380	170	—	2,251
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>(14,194)</u>	<u>308</u>	<u>14,770</u>	<u>380</u>	<u>170</u>	<u>—</u>	<u>2,251</u>
\$ 118,359	\$ (39,965)	\$ 37,561	\$ 27,081	\$ 626	\$ 4	\$ 5,466

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California Peace Officer Memorial Foundation Fund (0974)	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Sea Otter Fund (8047)
FUND BALANCE (DEFICIT), BEGINNING	\$ 266	\$ 312	\$ 1,368
ADDITIONS			
Operating Income	111	35	339
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	111	35	339
DEDUCTIONS			
Operating Expenditures and Expenses	377	—	480
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	377	—	480
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 347	\$ 1,227

* This fund has no activity in the Statement of Operations; however, activity is reported in the Balance Sheet.

California Senior Citizen Advocacy Voluntary Tax Contribution Fund (8815)	California Seniors Special Fund (0886)	California Small Business Expansion Fund (0918)	California State Lottery Education Fund (0814)	California State Lottery Education Fund – California Youth Authority (0831)	California State Mining and Mineral Museum Fund (0902)	California State University Special Projects Fund * (0947)
\$ 675	\$ 512	\$ 1,061	\$ 9,189	\$ (19)	\$ 57	\$ —
110	144	2,006	303	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2,290,571	—	—	—
—	—	—	68	—	—	—
—	—	—	—	—	—	—
—	—	51,058	—	—	—	—
110	144	53,064	2,290,942	—	3	—
8	68	2,480	2,212,096	(19)	—	—
—	—	—	—	—	—	—
—	—	—	78,407	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8	68	2,480	2,290,503	(19)	—	—
\$ 777	\$ 588	\$ 51,645	\$ 9,628	\$ —	\$ 60	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)
FUND BALANCE (DEFICIT), BEGINNING	\$ 7,272,274	\$ 4	\$ 22
ADDITIONS			
Operating Income	7,206,928	1	1
Receipts From Federal Government	2,365,697	—	—
Employers' Contributions	—	—	—
Income From Investments	538,905	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	78,407	—	—
Prior Year Revenue Adjustments	292	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	242	—	—
Total Additions	10,190,471	1	1
DEDUCTIONS			
Operating Expenditures and Expenses	10,920,314	—	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	48,918	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	176,656	—	—
Total Deductions	11,145,888	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 6,316,857	\$ 5	\$ 23

California Youth Leadership Fund (8074)	CalSavers Retirement Savings Trust Administration Fund (8111)	Charter School Security Fund (8000)	Child Health and Disability Prevention Treatment Account (0672)	Child Support Collections Recovery Fund (8004)	Child Support Payment Trust Fund (8031)	Child Victims of Human Trafficking Fund (8069)
\$ 74	\$ 5,542	\$ 2,075	\$ 1,117	\$ 9,219	\$ 8,421	\$ 36
—	937	44	45	130,628	3,683	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	6,000	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	6,937	44	45	130,628	3,683	—
—	3,379	—	—	130,920	2,278	—
—	—	—	—	—	—	—
—	—	—	—	—	—	36
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,379	—	—	130,920	2,278	36
\$ 74	\$ 9,100	\$ 2,119	\$ 1,162	\$ 8,927	\$ 9,826	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)	Coastal Wetlands Fund (3104)
FUND BALANCE (DEFICIT), BEGINNING	\$ 38	\$ 30,164	\$ 494
ADDITIONS			
Operating Income	—	1,684	19
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	2,823	—
Prior Year Revenue Adjustments	—	413	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	4,920	19
DEDUCTIONS			
Operating Expenditures and Expenses	(11)	10,407	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	(11)	10,407	—
FUND BALANCE (DEFICIT), ENDING	\$ 49	\$ 24,677	\$ 513

College Student Health Center Sexual and Reproductive Health Preparation Fund (8126)	Community College Fund for Instructional Improvement (0909)	Condemnation Deposits Fund (0910)	County Health Initiative Matching Fund (3055)	Deferred Compensation Plan Fund (0915)	Designated Public Hospital Graduate Medical Education Special Fund (8113)	Disaster Resistant Communities Account (8039)
\$ 2,533	\$ 863	\$ —	\$ 545	\$ 20,153,329	\$ 14,770	\$ 210
—	—	7,769	—	3,516,673	325,347	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,303	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	92	—	10	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	10,164	—	3,516,683	325,347	—
418	—	12,292	17	569,317	323,753	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	(2,128)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
418	—	10,164	17	569,317	323,753	—
\$ 2,115	\$ 863	\$ —	\$ 528	\$ 23,100,695	\$ 16,364	\$ 210

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)	Domestic Violence Restraining Order Reimbursement Fund (0641)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1	\$ —	\$ 691
ADDITIONS			
Operating Income	—	554,501	473
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	75
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1	7
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	554,502	555
DEDUCTIONS			
Operating Expenditures and Expenses	—	541,755	1,018
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	12,747	(489)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	554,502	529
FUND BALANCE (DEFICIT), ENDING	\$ 1	\$ —	\$ 717

Donate Life California Trust Subaccount (8038)	Educational Facilities Authority Fund (0911)	Emergency Housing and Assistance Fund (0985)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fiduciary Funds Outside the Centralized Treasury System (0990)	Flexelect Benefit Fund (0821)
\$ 554	\$ 1,447	\$ 4,510	\$ 180	\$ 877	\$ 61,976,230	\$ 5,044
1,806	693	661	—	1,122	1,862,981	21,766
—	—	—	—	—	—	—
—	—	—	—	—	298,843	—
—	—	—	—	—	378,572	—
—	—	—	—	—	21,875,307	—
—	—	—	—	—	—	—
—	—	250	—	—	—	—
5	—	—	—	—	631,700	—
—	—	—	—	—	—	—
—	—	1,000	—	—	—	—
<u>1,811</u>	<u>693</u>	<u>1,911</u>	<u>—</u>	<u>1,122</u>	<u>25,047,403</u>	<u>21,766</u>
1,776	628	135	57	759	579,312	21,015
—	—	—	—	—	18,435,039	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	1,711	—
<u>1,776</u>	<u>628</u>	<u>135</u>	<u>57</u>	<u>759</u>	<u>19,016,062</u>	<u>21,015</u>
<u>\$ 589</u>	<u>\$ 1,512</u>	<u>\$ 6,286</u>	<u>\$ 123</u>	<u>\$ 1,240</u>	<u>\$ 68,007,571</u>	<u>\$ 5,795</u>

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Forest Resources Improvement Fund (0928)	Global Payment Program Special Fund (8108)	Graton Mitigation Fund (8088)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,635	\$ 2,377	\$ 446
ADDITIONS			
Operating Income	2,917	1,601,397	2,222
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,917	1,601,397	2,222
DEDUCTIONS			
Operating Expenditures and Expenses	1,260	1,603,757	2,668
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,260	1,603,757	2,668
FUND BALANCE (DEFICIT), ENDING	\$ 3,292	\$ 17	\$ —

* Abnormal balance in Operating Expenditures and Expenses is due to the liquidation of encumbrances from prior years.

Health Professions Education Fund

Habitat for Humanity Voluntary Tax Contribution Fund (8092)	Health Care Deposit Fund (0912)	Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)	Healthy Families Fund (0555)	Home Purchase Assistance Fund (0698)	Housing Rehabilitation Loan Fund (0929)
\$ 16	\$ —	\$ (4,906)	\$ 5,811	\$ 2,792	\$ 685,571	\$ 115,831
—	153,226,663	97	2,595	1,039,707	91	40,166
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	16,933	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,000	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	57	—	—	—	6,919
—	153,226,663	154	3,595	1,039,707	17,024	47,085
—	153,226,663	(5,766) *	1,943	1,039,707	5,862	5,273
—	—	—	—	—	—	—
—	—	—	—	—	13	17,535
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	153,226,663	(5,766)	1,943	1,039,707	5,875	22,808
\$ 16	\$ —	\$ 1,014	\$ 7,463	\$ 2,792	\$ 696,720	\$ 140,108

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
FUND BALANCE (DEFICIT), BEGINNING	\$ 144,593	\$ 9,111	\$ 53,538
ADDITIONS			
Operating Income	125,859	5,950	104,736
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	5
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	125,859	5,950	104,741
DEDUCTIONS			
Operating Expenditures and Expenses	77,973	(12,080) *	105,550
Payments to and for Depositors	—	—	—
Transfers To Other Funds	50,221	8,798	377
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	128,194	(3,282)	105,927
FUND BALANCE (DEFICIT), ENDING	\$ 142,258	\$ 18,343	\$ 52,352

* Abnormal Balance in Operating Expenditures and Expenses is due to prior year encumbrance reversal per Assembly Bill 1513, Ch.745, Statute 2015.

† Abnormal balance in Operating Expenditures and Expenses is due to the Less Funding provided by General Fund.

Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Keep Arts in Schools Fund (8085)	Land Bank Fund (0943)	Litigation Deposits Fund (0920)	Local Agency Investment Fund (0924)	Manufactured Home Recovery Fund (0972)	Medi-Cal Inpatient Payment Adjustment Fund (0834)
\$ 19,313	\$ 754	\$ 16,791	\$ 905,550	\$ 25,677,328	\$ 706	\$ 25,493
5,644	271	3,555	—	—	341	119,398
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	22,446	894,593	—	—
—	—	—	446,518	14,399,979	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(27)	—	—	(272)
—	—	—	—	—	—	—
33	—	—	—	—	—	—
<u>5,677</u>	<u>271</u>	<u>3,555</u>	<u>468,937</u>	<u>15,294,572</u>	<u>341</u>	<u>119,126</u>
9,292	5	(1,748) †	—	894,593	(424)	134,580
—	—	—	831,650	18,103,078	—	—
—	—	—	481,207	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>9,292</u>	<u>5</u>	<u>(1,748)</u>	<u>1,312,857</u>	<u>18,997,671</u>	<u>(424)</u>	<u>134,580</u>
<u>\$ 15,698</u>	<u>\$ 1,020</u>	<u>\$ 22,094</u>	<u>\$ 61,630</u>	<u>\$ 21,974,229</u>	<u>\$ 1,471</u>	<u>\$ 10,039</u>

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

		Mental Health Facilities Fund	
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund (8131)	Mental Health Facilities Fund, State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)
FUND BALANCE (DEFICIT), BEGINNING	\$ 638	\$ —	\$ 38,112
ADDITIONS			
Operating Income	353	157,504	144,432
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	353	157,504	144,432
DEDUCTIONS			
Operating Expenditures and Expenses	6	157,504	158,062
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	6	157,504	158,062
FUND BALANCE (DEFICIT), ENDING	\$ 985	\$ —	\$ 24,482

Milk Producers Security Trust Fund (0827)	National Alliance on Mental Illness California Voluntary Tax Contribution Fund (8122)	National Mortgage Special Deposit Fund (8071)	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund (8117)	Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)
\$ 55,653	\$ 105	\$ 6,516	\$ 87	\$ 1	\$ 205	\$ 313,724
2,264	—	—	315	—	13	35,394
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	283	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,264	—	283	315	—	13	35,394
(416)	105	5	381	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(416)	105	5	381	—	—	—
\$ 58,333	\$ —	\$ 6,794	\$ 21	\$ 1	\$ 218	\$ 349,118

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Opioid Settlements Fund (3397)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)
FUND BALANCE (DEFICIT), BEGINNING	\$ 48,556	\$ 520	\$ 161,388
ADDITIONS			
Operating Income	—	22	7,412
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	81,208	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	3,499
Total Additions	81,208	22	10,911
DEDUCTIONS			
Operating Expenditures and Expenses	107,202	5	19,986
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	903	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	108,105	5	19,986
FUND BALANCE (DEFICIT), ENDING	\$ 21,659	\$ 537	\$ 152,313

Pollution Control Financing Authority Fund (0930)	Predevelopment Loan Fund (0980)	Prevention of Animal Homelessness and Cruelty Fund (8097)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)	Protect Our Coast and Oceans Voluntary Tax Contribution Fund (8086)	Public Employees' Contingency Reserve Fund (0950)	Public Employees' Deferred Compensation Fund (0885)
\$ 18,806	\$ 10,560	\$ 1,037	\$ 221	\$ 809	\$ (40,310)	\$ 2,192,021
35,077	485	61	65	285	99	5,614
—	—	—	—	—	—	—
—	—	—	—	—	38,292	—
—	—	—	—	—	22,105	326,416
—	—	—	—	—	—	—
—	—	—	—	—	—	272,431
—	500	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
35,077	985	61	65	285	60,496	604,461
34,746	213	2	—	276	32,170	6,087
—	—	—	—	—	—	270,286
—	—	—	100	—	655	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
34,746	213	2	100	276	32,825	276,373
\$ 19,137	\$ 11,332	\$ 1,096	\$ 186	\$ 818	\$ (12,639)	\$ 2,520,109

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Public Employees' Health Care Fund (0822)	Public Interest Attorney Loan Repayment Account (8099)	Public Safety Account (0969)
FUND BALANCE (DEFICIT), BEGINNING	\$ (198,761)	\$ —	\$ —
ADDITIONS			
Operating Income	8,693	—	—
Receipts From Federal Government	—	—	—
Employers' Contributions	5,016,778	—	—
Income From Investments	21,234	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	4,595	4,740,331
Prior Year Revenue Adjustments	36,533	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	5,083,238	4,595	4,740,331
DEDUCTIONS			
Operating Expenditures and Expenses	5,027,605	210	4,740,331
Payments to and for Depositors	—	—	—
Transfers To Other Funds	955	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	5,028,560	210	4,740,331
FUND BALANCE (DEFICIT), ENDING	\$ (144,083)	\$ 4,385	\$ —

Rape Kit Backlog Voluntary Tax Contribution Fund (8814)	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Revive the Salton Sea Fund (8105)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)
\$ 2,482	\$ 37,816	\$ 30,302	\$ 242	\$ 191	\$ 29	\$ 9,019
477	32,948	1,377	9	—	—	1,428
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,000	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	5,351,184	—	—	—	—	—
477	5,384,132	2,377	9	—	—	1,428
6	3,981,134	796	—	—	—	1,797
—	—	—	—	—	—	—
—	103	—	—	—	29	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6	3,981,237	796	—	—	29	1,797
\$ 2,953	\$ 1,440,711	\$ 31,883	\$ 251	\$ 191	\$ —	\$ 8,650

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
FUND BALANCE (DEFICIT), BEGINNING	\$ 457	\$ 4,926	\$ 401,131
ADDITIONS			
Operating Income	334	2,334	61,180
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	334	2,334	61,180
DEDUCTIONS			
Operating Expenditures and Expenses	132	2,296	79,136
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	132	2,296	79,136
FUND BALANCE (DEFICIT), ENDING	\$ 659	\$ 4,964	\$ 383,175

* Abnormal balance in Operating Expenditures and Expenses is due to the Less Funding provided by General Fund.

† Abnormal balance in Operating Expenditures and Expenses is due to large expenditures moved from Special Deposit Fund to California Emergency Relief Fund.

School Energy Efficiency Program Fund (8129)	School Supplies for Homeless Children Voluntary Tax Contribution Fund (8075)	Schools Not Prisons Voluntary Tax Contribution Fund (8121)	Self-Help Housing Fund (0813)	Sierra Nevada Conservancy Fund (8120)	Special Deposit Fund (0942)	State Children's Trust Fund (0803)
\$ 485,742	\$ 836	\$ 329	\$ 4,715	\$ 1,656	\$ 701,351	\$ 1,358
295,290	596	—	209	(8)	148,826	732
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	4,011	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(112,496)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	757	—
<u>182,794</u>	<u>596</u>	<u>—</u>	<u>209</u>	<u>(8)</u>	<u>153,594</u>	<u>732</u>
246,968	509	—	(225,292) *	—	(1,665,711) †	147
—	—	—	—	—	—	—
—	—	—	225,000	—	46,981	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2,769	—
<u>246,968</u>	<u>509</u>	<u>—</u>	<u>(292)</u>	<u>—</u>	<u>(1,615,961)</u>	<u>147</u>
\$ 421,568	\$ 923	\$ 329	\$ 5,216	\$ 1,648	\$ 2,470,906	\$ 1,943

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	State Employees' Pretax Parking Fund (8008)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,661	\$ 39,682	\$ 2,766
ADDITIONS			
Operating Income	482	22,270	650
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(394)	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	482	21,876	650
DEDUCTIONS			
Operating Expenditures and Expenses	386	12,137	8
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	386	12,137	8
FUND BALANCE (DEFICIT), ENDING	\$ 1,757	\$ 49,421	\$ 3,408

State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)	State School Site Utilization Fund (0956)	Stringfellow Residual Proceeds Account (8083)	Student Loan Operating Fund (0784)	Student Tuition Recovery Fund (0960)	Suicide Prevention Voluntary Contribution Fund (8124)
\$ 27,839	\$ 886	\$ 19,384	\$ 23	\$ 107	\$ 24,998	\$ 1,110
66,830	—	6,788	1	4	16,725	256
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(26)	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
66,804	—	6,788	1	4	16,725	256
48,344	—	6,974	—	—	6,817	1,098
—	—	—	—	—	—	—
6,984	—	—	—	—	—	—
(1,163)	—	(442)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
54,165	—	6,532	—	—	6,817	1,098
\$ 40,478	\$ 886	\$ 19,640	\$ 24	\$ 111	\$ 34,906	\$ 268

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)
FUND BALANCE (DEFICIT), BEGINNING	\$ 114,346	\$ 3,672	\$ 2,559
ADDITIONS			
Operating Income	78	1,978	11,402
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	12,196	172	—
Receipts From Depositors	—	—	—
Members' Contributions	190	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	12,464	2,150	11,402
DEDUCTIONS			
Operating Expenditures and Expenses	462	1,558	9,666
Payments to and for Depositors	6,039	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	6,501	1,558	9,666
FUND BALANCE (DEFICIT), ENDING	\$ 120,309	\$ 4,264	\$ 4,295

Tobacco Asset Sales Revenue Fund (6050)	Tribal Nation Grant Fund (8089)	Type 1 Diabetes Research Fund (8103)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)	Veterans' Home Morale, Welfare, and Recreation Special Fund (8109)	Vision Care Program for State Annuitants Fund (8049)
\$ 219	\$ 75,905	\$ (381)	\$ 59,012	\$ 5,651	\$ 1,220	\$ 5,997
7	—	—	—	953	—	24,136
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	—	—	—	199	335	—
—	—	—	1,023,367	—	—	—
—	—	—	—	—	—	—
—	50,221	—	—	—	—	—
—	—	—	—	78	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9	50,221	—	1,023,367	1,230	335	24,141
—	39,013	—	57,838	—	1,431	23,018
—	—	—	956,271	—	—	—
—	—	—	—	—	—	—
—	—	7	—	(184)	—	—
—	—	—	—	—	—	—
—	—	—	—	703	—	—
—	39,013	7	1,014,109	519	1,431	23,018
\$ 228	\$ 87,113	\$ (388)	\$ 68,270	\$ 6,362	\$ 124	\$ 7,120

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2024

(Amounts in thousands)

	Volunteer Firefighters' Length of Service Award Fund (0962)	Whole Person Care Pilot Special Fund (8107)	WIC Manufacturer Rebate Fund (3023)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,630	\$ 18,047	\$ 559
ADDITIONS			
Operating Income	—	16,636	163,615
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	16,636	163,615
DEDUCTIONS			
Operating Expenditures and Expenses	—	6,245	163,621
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	6,245	163,621
FUND BALANCE (DEFICIT), ENDING	\$ 1,630	\$ 28,438	\$ 553

Women and Girls Fund (8079)		Total
\$	7	\$ 123,091,526
—		172,451,428
—		2,365,697
—		5,353,913
—		2,240,780
—		37,745,171
—		272,621
—		7,256,906
—		552,325
—		—
—		5,420,747
—		233,659,588
—		
—		186,565,105
—		38,602,363
—		948,628
—		55,232
—		—
—		181,839
—		226,353,167
\$	7	\$ 130,397,947

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Statistical Section

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Governmental Cost Funds Revenue and Expenditure Detail

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2015	2016	2017
REVENUES	\$ 114,984,932	\$ 119,112,833	\$ 123,135,110
EXPENDITURES			
State Operations	29,863,309	29,374,418	30,898,774
Local Assistance	85,109,388	84,839,822	88,709,814
Capital Outlay	167,874	145,630	263,963
Total Expenditures	115,140,571	114,359,870	119,872,551
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	420,981	460,146	406,060
Transfers To Other Funds	(2,656,548)	(3,614,440)	(4,470,354)
Other Additions	277,178	122,852	60,789
Total Other Financing Sources (Uses)	(1,958,389)	(3,031,442)	(4,003,505)
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	(2,114,028)	1,721,521	(740,946)
FUND BALANCES			
Fund Balances (Deficit), Beginning	8,409,889	6,459,790	6,280,033
Restatements			
Prior Year Revenue Adjustments	301,428	(963,076)	204,025
Adjustments to Prior Year Appropriation Expenditures	(137,499)	(938,202)	187,542
Fund Balances (Deficit), Beginning, Restated	8,573,818	4,558,512	6,671,600
Deferred Payroll *	1,025,563	1,082,262	1,147,063
Reserved for Encumbrances	966,662	1,015,517	1,179,357
Reserved for Unencumbered Balances of Continuing Appropriations	1,145,131	1,111,542	1,670,203
Special Funds for Economic Uncertainties †	—	—	—
Unreserved-Undesignated †	3,322,434	3,070,712	1,934,031
Total Fund Balances (Deficit), Ending	\$ 6,459,790	\$ 6,280,033	\$ 5,930,654

* Beginning with fiscal year 2018-19, Senate Bill 83, Chapter 24, Statutes of 2019, repeals Government Code sections 12472.5 and 13302(d) that provided authority to defer payroll from June to July of the following fiscal year.

† Beginning with fiscal year 2017-18, Special Funds for Economic Uncertainties and Unreserved-Undesignated are reported separately.

^ Abnormal balance in Capital Outlay in FY 2020-21 is due to the Less Funding provided by another fund.

§ FY 2019-20 General Fund revenues did not reflect \$21.0 billion postponed personal income taxes and corporation taxes that were received in July 2020 due to COVID-19 outbreak, leading to the General Fund ending fund balance being understated. Therefore, the FY2020-21 General Fund beginning fund balance was restated accordingly.

2018	2019	2020	2021	2022	2023	2024
\$ 136,197,599	\$ 143,747,221	\$ 124,209,269	\$ 187,471,965	\$ 224,026,680	\$ 182,415,953	\$ 191,476,203
32,578,543	42,883,394	39,385,870	39,306,279	56,866,168	61,731,318	48,367,219
92,052,494	96,252,943	105,055,893	128,072,201	141,183,637	151,755,952	159,869,302
104,798	876,479	220,296	(15,448) ^	553,078	1,805,528	418,403
124,735,835	140,012,816	144,662,059	167,363,032	198,602,883	215,292,798	208,654,924
414,296	524,332	1,590,985	13,384,402	11,995,627	9,591,878	5,078,099
(4,261,838)	(8,041,023)	(8,044,700)	(6,414,395)	(13,486,232)	(9,303,055)	(4,295,647)
175,479	124,002	153,008	113,014	99,808	238,534	302,680
(3,672,063)	(7,392,689)	(6,300,707)	7,083,021	(1,390,797)	527,357	1,085,132
7,789,701	(3,658,284)	(26,753,497)	27,191,954	24,033,000	(32,349,488)	(16,093,589)
5,930,654	13,992,411	10,205,786	3,436,716 §	31,939,690	69,181,771	32,103,655
222,362	256,103	(491,191)	2,324,233	800,345	(3,258,511)	(886,201)
49,694	(384,444)	(518,995)	(1,013,213)	12,408,736	(1,470,117)	4,495,703
6,202,710	13,864,070	9,195,600	4,747,736	45,148,771	64,453,143	35,713,157
944,509	—	—	—	—	—	—
1,398,551	3,272,562	4,276,406	5,272,100	10,569,226	18,000,630	27,997,953
2,418,135	2,706,845	4,992,598	5,381,074	17,911,575	35,896,615	26,786,658
1,205,075	2,062,666	253	12,400	3,978,643	3,299,908	3,828,766
8,026,141	2,163,713	(26,827,154)	21,274,116	36,722,327	(25,093,498)	(38,993,809)
\$ 13,992,411	\$ 10,205,786	\$ (17,557,897)	\$ 31,939,690	\$ 69,181,771	\$ 32,103,655	\$ 19,619,568

Governmental Cost Funds

Schedule of Revenues by Source

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2015	2016	2017
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 168,879	\$ 170,835	\$ 170,949
Excise Tax on Distilled Spirits	188,494	197,846	197,397
Corporation Tax	9,908,607	10,024,834	10,116,798
Cigarette Tax	833,987	841,856	778,460
Cannabis Excise & Cultivation Tax	—	—	—
Horse Racing Revenues *	14,217	14,744	14,805
Insurance Gross Premiums Tax	3,908,861	4,194,286	2,712,595
Trailer Coach License (In-Lieu) Fees *	23,189	25,420	28,269
Mobilehome In-Lieu Tax †	—	—	—
Motor Vehicle License (In-Lieu) Fees	2,296,914	2,581,962	2,689,112
Motor Vehicle Fuel Tax – Gasoline	5,348,064	4,562,315	4,304,385
Motor Vehicle Fuel Tax – Diesel	365,634	441,002	541,435
Motor Vehicle Registration and Other Fees	4,201,852	4,333,614	4,476,553
Transportation Improvement Fees	—	—	—
Personal Income Tax	78,228,813	80,851,249	85,292,217
Retail Sales and Use Tax	33,667,536	34,875,825	35,393,121
Retail Sales and Use Tax – Fiscal Recovery	1,583,880	963,111	—
Retail Sales and Use Tax – Realignment	3,179,652	3,214,844	3,360,682
TOTAL MAJOR TAXES AND LICENSES	143,918,579	147,293,743	150,076,778
MINOR REVENUES			
Regulatory Taxes and Licenses ^	9,992,489	9,758,507	10,271,945
Revenue From Local Agencies	1,740,004	1,413,964	2,212,155
Services to the Public	510,978	509,414	540,130
Use of Property and Money	500,122	373,756	492,378
Miscellaneous	5,037,655	5,717,764	5,938,221
TOTAL MINOR REVENUES	17,781,248	17,773,405	19,454,829
TOTAL ALL REVENUES	\$ 161,699,827	\$ 165,067,148	\$ 169,531,607

* Beginning in FY 21-22, Horse Racing Revenues and Trailer Coach License (In-Lieu) Fees are moved from Major Taxes and Licenses to Minor Revenues under Regulatory Taxes and Licenses to be consistent with Schedule 8, Budget Act Comparative Statement of Revenue.

† Beginning in FY 21-22, Mobilehome In-Lieu Tax is shown separately from Trailer Coach License (In-Lieu) Fees in Major Taxes and Licenses to be consistent with Schedule 8, Budget Act Comparative Statement of Revenue.

^ Beginning in FY 21-22, Regulatory Taxes and Licenses include Horse Racing Revenues and Trailer Coach License (In-Lieu) Fees to be consistent with Schedule 8, Budget Act Comparative Statement of Revenue.

2018	2019	2020	2021	2022	2023	2024
\$ 171,240	\$ 167,273	\$ 168,843	\$ 175,421	\$ 174,577	\$ 163,911	\$ 152,843
204,819	210,389	213,879	236,858	256,786	256,628	264,332
12,260,663	14,014,061	10,195,787	23,251,943	44,711,973	37,551,271	35,148,505
2,155,333	2,062,694	1,976,299	1,979,589	1,843,897	1,631,519	1,393,473
56,369	261,149	466,539	819,137	934,695	515,832	635,014
15,121	13,384	16,233	19,102	—	—	—
2,755,626	2,722,787	3,134,591	3,140,954	3,503,238	3,707,199	3,957,601
30,783	34,514	35,809	42,461	—	—	—
—	—	—	—	2,507	2,825	2,959
2,812,615	2,971,001	2,944,794	3,108,151	3,203,337	3,432,125	3,560,915
5,772,801	6,314,576	6,386,299	6,577,798	7,125,402	7,326,661	7,802,955
875,641	1,178,551	1,218,338	1,327,932	1,374,203	1,383,596	1,455,013
4,906,643	5,205,825	5,161,359	5,541,577	5,517,656	5,781,620	5,993,827
909,147	1,775,092	1,792,906	1,969,762	1,980,208	2,228,109	2,466,028
95,938,511	100,550,193	83,905,807	131,159,252	141,292,680	104,264,310	114,124,511
36,371,733	37,566,938	37,111,522	41,838,361	47,788,967	48,938,212	48,517,211
—	—	—	—	—	—	—
3,515,419	3,666,793	3,582,842	3,990,478	4,678,092	4,803,188	4,746,759
168,752,464	178,715,220	158,311,847	225,178,776	264,388,218	221,987,006	230,221,946
11,833,346	11,945,968	10,763,561	12,663,742	12,106,978	12,450,527	13,904,534
1,869,898	1,774,627	1,749,232	1,583,759	1,086,794	1,099,296	1,222,606
536,113	500,760	517,820	632,164	674,653	677,129	742,864
772,272	1,523,033	1,346,280	854,743	872,977	3,668,762	5,027,529
8,429,914	8,890,905	6,604,060	10,808,600	12,161,641	10,440,917	21,461,501
23,441,543	24,635,293	20,980,953	26,543,008	26,903,043	28,336,631	42,359,034
\$ 192,194,007	\$ 203,350,513	\$ 179,292,800	\$ 251,721,784	\$ 291,291,261	\$ 250,323,637	\$ 272,580,980

Governmental Cost Funds

Schedule of Expenditures by Function and Character

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2015	2016	2017
EXPENDITURES BY FUNCTION			
Legislative, Judicial, and Executive			
Legislative	\$ 347,844	\$ 362,845	\$ 381,601
Judicial	3,540,001	3,593,129	3,715,472
Executive	1,843,252	2,016,591	2,248,940
Business, Consumer Services, and Housing	884,008	831,493	1,134,851
Transportation	7,390,367	7,560,409	7,788,678
Natural Resources	4,350,235	2,908,453	2,969,790
Environmental Protection	1,159,685	2,858,230	2,966,221
Health and Human Services	49,929,687	51,906,730	57,018,457
Corrections and Rehabilitation	9,841,406	10,016,807	10,773,544
Education			
Education K – 12	48,853,440	47,105,843	48,577,998
Higher Education	12,658,443	13,470,420	13,765,678
Labor and Workforce Development	773,047	811,335	802,606
Government Operations	946,248	972,837	982,691
General Government			
Non-Agency Departments *	2,880,301	2,316,440	2,405,785
Tax Relief	416,755	413,953	422,752
Shared Revenues	1,879,362	2,139,016	1,297,140
Debt Service †	6,439,994	5,871,876	—
Other Statewide Expenditures ^	2,891,100	1,440,270	6,532,786
Reserved for Encumbrances	(633,345)	(503,745)	(1,125,846)
Statewide General Administration Expenditures (Pro Rata)	(602,749)	(671,457)	(96,706)
General Fund Credits from Federal Funds (SWCAP)	(147,349)	(148,980)	(159,193)
TOTAL	\$ 155,641,732	\$ 155,272,495	\$ 162,403,245
EXPENDITURES BY CHARACTER			
State Operations	\$ 43,274,995	\$ 43,170,643	\$ 44,160,150
Local Assistance	111,421,332	111,415,101	117,176,655
Capital Outlay	945,405	686,751	1,066,440
TOTAL	\$ 155,641,732	\$ 155,272,495	\$ 162,403,245

* Beginning with fiscal year 2017-18, General Administration was changed to Non-Agency Departments per the Uniform Codes Manual.

† Beginning with fiscal year 2016-17, Debt Service was moved into Other Statewide Expenditures.

^ Beginning with fiscal year 2018-19, expenditures no longer include the deferral of June payroll expenditures to July pursuant to Senate Bill 83, Chapter 24, Statutes of 2019, which repealed Government Code sections 12472.5 and 13302(d) that provided authority to defer payroll from June to July of the following fiscal year.

2018	2019	2020	2021	2022	2023	2024
\$ 397,732	\$ 421,437	\$ 441,848	\$ 461,674	\$ 522,804	\$ 756,917	\$ 727,446
3,834,339	3,958,165	4,333,912	3,997,371	4,724,007	5,047,239	5,049,482
1,805,382	3,801,370	4,647,624	5,874,444	6,077,113	7,358,335	9,043,445
891,944	1,153,072	1,870,110	1,886,945	2,775,611	3,016,646	5,482,579
9,004,517	11,402,541	12,707,948	13,221,038	13,479,293	13,387,603	15,357,470
3,546,890	3,752,276	4,048,044	3,177,098	7,461,692	9,248,207	10,702,607
3,686,908	5,773,010	4,248,665	5,402,081	7,085,879	5,425,185	6,513,953
59,990,840	62,648,933	64,085,968	72,071,862	78,595,207	89,154,893	110,784,717
11,570,215	12,282,346	13,153,697	12,595,692	13,880,058	14,929,002	14,987,127
50,978,259	56,034,607	57,409,564	74,676,843	73,353,831	67,094,209	79,186,794
14,415,823	15,299,358	16,250,941	17,032,920	21,984,846	22,996,415	20,691,904
799,250	797,943	803,637	809,271	1,263,295	2,051,198	2,092,265
1,563,657	5,165,749	1,808,617	4,441,530	10,347,058	14,851,278	4,177,098
2,543,663	2,734,197	2,900,994	2,635,801	2,952,697	3,273,957	4,078,974
420,303	472,774	500,438	1,166,876	602,539	640,116	565,201
1,838,436	2,657,485	2,616,714	2,788,355	2,701,000	3,360,050	3,535,337
—	—	—	—	—	—	—
6,647,638	9,079,225	6,755,228	6,543,476	7,578,401	7,091,823	15,320,792
(1,127,577)	(4,086,372)	(3,152,377)	(675,970)	(8,333,205)	(7,518,656)	(12,222,178)
(117,284)	(109,029)	(98,186)	(70,611)	(98,006)	(56,855)	(11,129)
(161,186)	(196,766)	(178,234)	(179,933)	(167,992)	(196,948)	(154,535)
<u>\$ 172,529,749</u>	<u>\$ 193,042,321</u>	<u>\$ 195,155,152</u>	<u>\$ 227,856,763</u>	<u>\$ 246,786,128</u>	<u>\$ 261,910,614</u>	<u>\$ 295,909,349</u>
\$ 47,759,563	\$ 59,323,118	\$ 55,540,187	\$ 57,865,379	\$ 71,560,545	\$ 79,507,549	\$ 69,121,476
124,032,641	132,564,422	137,718,558	167,115,788	172,219,132	180,069,489	223,859,782
737,545	1,154,781	1,896,407	2,875,596	3,006,451	2,333,576	2,928,091
<u>\$ 172,529,749</u>	<u>\$ 193,042,321</u>	<u>\$ 195,155,152</u>	<u>\$ 227,856,763</u>	<u>\$ 246,786,128</u>	<u>\$ 261,910,614</u>	<u>\$ 295,909,349</u>

Governmental Cost Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2015	2016	2017
REVENUES	\$ 161,699,827	\$ 165,067,148	\$ 169,531,607
EXPENDITURES			
State Operations	43,274,995	43,170,643	44,160,150
Local Assistance	111,421,332	111,415,101	117,176,655
Capital Outlay	945,405	686,751	1,066,440
Total Expenditures	155,641,732	155,272,495	162,403,245
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	53,636,845	53,150,430	56,292,978
Transfers To Other Funds	(57,046,331)	(56,315,114)	(59,611,829)
Revenues Collected for Other Funds	113,375,442	117,310,168	121,755,341
Disbursements of Revenues Collected for Other Funds	(113,375,442)	(117,310,168)	(121,755,341)
Local Sales Taxes Collected	11,995,638	13,082,190	14,569,632
Distributions of Local Sales Taxes	(11,995,638)	(13,082,190)	(14,569,632)
Other Additions	20,636,350	22,796,494	23,510,849
Other Deductions	(20,383,279)	(21,464,735)	(23,434,598)
Total Other Financing Sources (Uses)	(3,156,415)	(1,832,925)	(3,242,600)
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	2,901,680	7,961,728	3,885,762
FUND BALANCES			
Fund Balances (Deficit), Beginning	19,215,091	22,195,519	27,799,154
Restatements			
Prior Year Revenue Adjustments	893,219	(983,061)	880,164
Adjustments to Prior Year Appropriation Expenditures	(803,056)	(1,376,940)	(364,125)
Prior Year Surplus Adjustments	—	—	—
Fund Balances (Deficit), Beginning, Restated	19,305,254	19,835,518	28,315,193
Deferred Payroll *	1,542,891	1,618,971	1,707,518
Reserved for Encumbrances	3,129,081	3,629,024	4,754,854
Reserved for Unencumbered Balances of Continuing Appropriations	10,641,686	12,345,015	10,077,679
Special Funds for Economic Uncertainties †	—	—	—
Budget Stabilization Account ^	—	—	—
Contingency Reserve for Economic Uncertainties	9,023,256	12,726,579	16,070,333
Unreserved-Undesignated	(2,129,980)	(2,522,343)	(409,429)
Total Fund Balances (Deficit), Ending	\$ 22,206,934	\$ 27,797,246	\$ 32,200,955

* Beginning with fiscal year 2018-19, Senate Bill 83, Chapter 24, Statutes of 2019, repeals Government Code sections 12472.5 and 13302(d) that provided authority to defer payroll from June to July of the following fiscal year.

† Beginning with fiscal year 2017-18, the Special Funds for Economic Uncertainties are reported separately from the Contingency Reserve for Economic Uncertainties.

^ Beginning with fiscal year 2017-18, the Budget Stabilization Account is reported separately from the Contingency Reserve for Economic Uncertainties.

§ Beginning fund balance is restated due to fund reclassification.

□ FY 2019-20 General Fund revenues did not reflect \$21.0 billion postponed personal income taxes and corporation taxes that were received in July 2020 due to COVID-19 outbreak, leading to the General Fund ending fund balance being understated. Therefore, the FY2020-21 General Fund beginning fund balance was restated accordingly.

2018	2019	2020	2021	2022	2023	2024
\$ 192,194,007	\$ 203,350,513	\$ 179,292,800	\$ 251,721,784	\$ 291,291,261	\$ 250,323,637	\$ 272,580,980
47,759,563	59,323,118	55,540,187	57,865,379	71,560,545	79,507,549	69,121,476
124,032,641	132,564,422	137,718,558	167,115,788	172,219,132	180,069,489	223,859,782
737,545	1,154,781	1,896,407	2,875,596	3,006,451	2,333,576	2,928,091
172,529,749	193,042,321	195,155,152	227,856,763	246,786,128	261,910,614	295,909,349
62,754,131	72,076,059	68,426,714	87,342,388	100,198,444	94,205,105	86,076,140
(67,105,216)	(77,010,450)	(74,403,054)	(91,567,826)	(96,801,111)	(94,015,318)	(89,874,912)
134,752,352	141,906,676	121,814,022	184,625,018	219,668,284	177,848,757	184,591,016
(134,752,352)	(141,906,676)	(121,814,022)	(184,625,018)	(219,668,284)	(177,848,757)	(184,591,016)
16,979,190	18,253,409	18,365,959	20,180,076	25,291,664	26,037,183	26,030,733
(16,979,190)	(18,253,409)	(18,365,959)	(20,180,076)	(25,291,664)	(26,037,183)	(26,030,733)
25,096,212	27,865,103	29,371,303	34,358,977	38,737,378	43,574,180	45,338,604
(24,920,765)	(27,688,267)	(28,522,443)	(54,610,314)	(39,041,749)	(40,640,181)	(43,842,219)
(4,175,638)	(4,757,555)	(5,127,480)	(24,476,775)	3,092,962	3,123,786	(2,302,387)
15,488,620	5,550,637	(20,989,832)	(611,754)	47,598,095	(8,463,191)	(25,630,756)
32,200,955	48,108,544	54,207,113	53,261,109	77,713,936	138,707,324	120,063,918
1,399,910	909,448	(39,492)	25,967,186	1,595,364	(5,819,485)	(1,688,246)
(980,941)	(361,516)	(911,293)	(902,605)	11,789,757	(4,360,730)	5,201,109
—	—	—	—	—	—	—
32,619,924	48,656,476	53,256,328	78,325,690	91,099,057	128,527,109	123,576,781
1,551,314	—	—	—	—	—	—
5,882,431	9,968,814	13,121,187	13,797,161	22,130,367	29,649,017	41,871,199
16,484,689	19,454,642	20,852,647	21,056,583	41,737,734	64,191,131	53,077,211
1,205,075	2,062,666	253	12,400	3,978,643	3,299,908	3,828,766
9,405,422	14,358,422	16,116,422	12,339,422	20,320,422	22,252,422	22,559,422
10,229,560	11,733,101	12,903,944	13,927,962	19,389,533	32,690,853	22,575,177
3,350,053	(3,370,532)	(30,727,957)	16,580,408	31,140,453	(32,019,413)	(45,965,750)
\$ 48,108,544	\$ 54,207,113	\$ 32,266,496	\$ 77,713,936	\$ 138,697,152	\$ 120,063,918	\$ 97,946,025

Governmental Cost Funds

Detailed Statement of Revenues

Year Ended June 30, 2024

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 152,843	\$ —	\$ 152,843
Excise Tax on Distilled Spirits	264,332	—	264,332
Corporation Tax	35,148,505	—	35,148,505
Cigarette Tax	39,609	1,353,864	1,393,473
Cannabis Excise & Cultivation Tax	—	635,014	635,014
Insurance Gross Premiums Tax	3,957,601	—	3,957,601
Mobilehome In-Lieu Tax	1,072	1,887	2,959
Motor Vehicle License (In-Lieu) Fees	4	3,560,911	3,560,915
Motor Vehicle Fuel Tax – Gasoline	—	7,802,955	7,802,955
Motor Vehicle Fuel Tax – Diesel	—	1,455,013	1,455,013
Motor Vehicle Registration and Other Fees	—	5,993,827	5,993,827
Transportation Improvement Fees	—	2,466,028	2,466,028
Personal Income Tax	111,651,539	2,472,972	114,124,511
Retail Sales and Use Tax	33,194,001	15,323,210	48,517,211
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Retail Sales and Use Tax – Realignment	—	4,746,759	4,746,759
TOTAL MAJOR TAXES AND LICENSES	184,409,506	45,812,440	230,221,946

MINOR REVENUES

Regulatory Taxes and Licenses

Horse Racing Revenues	—	20,765	20,765
Trailer Coach License (In-Lieu) Fees	44,927	—	44,927
Cannabis Licensing Fees	—	48,366	48,366
Quarterly Public Utilities Commission Fees	—	345,620	345,620
Liquor License Fees	—	98,609	98,609
Genetic Disease Counseling	—	152,371	152,371
Energy Resources Surcharge	—	989,330	989,330
Other Regulatory Taxes	10,238	159,844	170,082
General Fish and Game Licenses, Tags, and Permits	—	124,363	124,363
Other Regulatory Licenses and Permits	7,877	9,178,117	9,185,994
Teacher Credential Fees	—	30,779	30,779
Insurance Company Fees and Penalties	—	102,964	102,964
Division of Real Estate License Fees	—	56,058	56,058
Beverage Container Redemption Fees	—	1,569,409	1,569,409
Hazardous Waste Control Fees	(1)	125,947	125,946
Insurance Department Fees and Assessments	—	240,280	240,280
Universal Telephone Service Tax	—	—	—
Other	2,307	596,364	598,671
Total Regulatory Taxes and Licenses	65,348	13,839,186	13,904,534

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	71,826	71,826
Penalties on Traffic Violations	—	1	1
Penalties on Felony Convictions	—	32,618	32,618
Fingerprint Identification Card Fees	—	105,186	105,186
Trial Court Funding Revenues	—	6	6
Other	189,630	823,339	1,012,969
Total Revenue From Local Agencies	189,630	1,032,976	1,222,606
Services to the Public			
Pay Patients Board Charges	219	—	219
State Beach and Park Service Fees	—	143,584	143,584
Emergency Telephone User's Surcharge	—	237,869	237,869
Receipts From Health Care Deposit Fund	—	—	—
Medicare Receipts from Federal Government	2,149	—	2,149
General Fees – Secretary of State	83	47,726	47,809
Personalized License Plates	—	72,519	72,519
Other	1,295	237,420	238,715
Total Services to the Public	3,746	739,118	742,864
Use of Property and Money			
Income from Pooled Money Investments	2,872,114	5,021	2,877,135
Income from Surplus Money Investments	19,105	1,741,946	1,761,051
Federal Land Royalties	—	37,942	37,942
Rentals of State Property	26,813	77,225	104,038
State Lands Royalties	84,029	—	84,029
Other	50,254	113,080	163,334
Total Use of Property and Money	3,052,315	1,975,214	5,027,529
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	198,032	198,032
Sale of Fixed Assets	219	10,867	11,086
Revenue – Abandoned Property	1,107,543	17,702	1,125,245
Miscellaneous Revenue	126,076	1,559,654	1,685,730
Tribal Gaming Revenues	215	8,073	8,288
Delinquent Receivables – Cost Recovery GC 16583.1	641	69	710
Penalties and Interest on Personal Income Tax	—	—	—
Uninsured Motorist Fees	540	203	743
Other Revenue – Cost Recoveries	2,334,664	42,884	2,377,548
Penalty Assessments	163,244	2,381,229	2,544,473
Auction Proceeds for Carbon Allowances	—	5,132,709	5,132,709
Other	22,516	8,354,421	8,376,937
Total Miscellaneous	3,755,658	17,705,843	21,461,501
TOTAL MINOR REVENUES	7,066,697	35,292,337	42,359,034
TOTAL REVENUES	\$ 191,476,203	\$ 81,104,777	\$ 272,580,980

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2024

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
LEGISLATIVE, JUDICIAL, AND EXECUTIVE		
Legislative		
Assembly	\$ 233,648	\$ 1,329
Joint Expenses	—	137,001
Legislative Counsel Bureau	177,027	—
Senate	177,325	1,116
Total Legislative	588,000	139,446
Judicial		
Commission on Judicial Performance	6,826	—
Contributions to Judges' Retirement System	307,474	—
Judicial Branch	3,169,552	1,565,630
Total Judicial	3,483,852	1,565,630
Executive		
California ABLE Act Board	1,193	—
California Alternative Energy and Advanced Transportation Financing Authority	—	362
California Debt and Investment Advisory Commission	—	3,122
California Debt Limit Allocation Committee	—	2,656
California Educational Facilities Authority	150,000	(149,747)
California Gambling Control Commission	—	8,075
California Health Facilities Financing Authority	3,662	388,807
California HOPE for Children Trust Account Board	15,000	—
California School Finance Authority	244,519	(49,833)
California State Controller's Office	126,425	13,314
California State Treasurer's Office	15,379	—
California Tax Credit Allocation Committee	—	10,376
Department of Insurance	5,586	318,192
Department of Justice	489,005	367,446
Governor's Office	26,617	115
Governor's Office of Business and Economic Development	301,532	125,165
Office of Emergency Services	651,245	204,965
Office of Planning and Research	322,399	6,162
Office of Tax Appeals	24,194	—
Office of Technology and Solutions Integration	2,548	—
Office of the Inspector General	39,752	—
Office of the Lieutenant Governor	2,296	—
Scholarshare Investment Board	203,251	—
Secretary for Business, Consumer Services, and Housing Agency	483,139	993
Secretary for California Health and Human Services Agency	89,735	14,005
Secretary for Environmental Protection	9,895	21,426
Secretary for Government Operations Agency	15,757	(6,371)
Secretary for Labor and Workforce Development Agency	2,943	1,247
Secretary of State	69,342	73,350
Citizens Redistricting Commission	254	—
Total Secretary of State	69,596	73,350
Secretary for Transportation Agency	3,798,207	238,622
Secretary of the Natural Resources	306,132	24,055

Total Expenditures		Classification by Character		
		State Operations	Local Assistance	Capital Outlay
\$	234,977	\$ 234,977	\$ —	\$ —
	137,001	137,001	—	—
	177,027	177,027	—	—
	178,441	178,441	—	—
	727,446	727,446	—	—
	6,826	6,826	—	—
	307,474	7,091	300,383	—
	4,735,182	1,169,053	3,533,800	32,329
	5,049,482	1,182,970	3,834,183	32,329
	1,193	1,193	—	—
	362	362	—	—
	3,122	3,122	—	—
	2,656	2,656	—	—
	253	253	—	—
	8,075	8,075	—	—
	392,469	139,966	252,503	—
	15,000	—	15,000	—
	194,686	1,103	193,583	—
	139,739	139,739	—	—
	15,379	15,379	—	—
	10,376	10,255	121	—
	323,778	244,024	79,754	—
	856,451	844,617	11,834	—
	26,732	26,732	—	—
	426,697	61,087	365,610	—
	856,210	339,174	517,036	—
	328,561	258,161	70,400	—
	24,194	24,194	—	—
	2,548	2,548	—	—
	39,752	39,752	—	—
	2,296	2,296	—	—
	203,251	2,993	200,258	—
	484,132	15,100	469,032	—
	103,740	103,740	—	—
	31,321	24,422	6,899	—
	9,386	9,386	—	—
	4,190	4,190	—	—
	142,692	141,117	1,575	—
	254	254	—	—
	142,946	141,371	1,575	—
	4,036,829	217,323	3,819,506	—
	330,187	48,866	281,321	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2024

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
State Board of Equalization	26,934	—
Total Executive	7,426,941	1,616,504
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	11,498,793	3,321,580
BUSINESS, CONSUMER SERVICES, AND HOUSING		
Alcoholic Beverage Control Appeals Board	—	1,434
California Horse Racing Board	—	20,686
California Housing Finance Agency	20,000	—
California Privacy Protection Agency	18,352	—
Cannabis Control Appeals Panel	—	2,542
Civil Right Department	59,903	20
Department of Alcoholic Beverage Control	15,500	86,874
Department of Cannabis Control	31,347	115,436
Department of Consumer Affairs	8,569	612,685
Department of Financial Protection and Innovation	7,009	163,833
Department of Housing and Community Development	1,622,826	2,634,736
Department of Real Estate	—	60,827
TOTAL BUSINESS, CONSUMER SERVICES, AND HOUSING	1,783,506	3,699,073
TRANSPORTATION		
Board of Pilot Commissioners for the Bays of San Francisco, San Pablo, and Suisun	—	4,914
California Transportation Commission	—	8,326
Department of Motor Vehicles	52,428	1,450,770
Department of the California Highway Patrol	15,372	3,127,346
Department of Transportation	674,271	8,614,411
High-Speed Rail Authority	—	166,054
High-Speed Rail Authority Office of the Inspector General	—	717
State Transit Assistance	—	1,242,861
TOTAL TRANSPORTATION	742,071	14,615,399
NATURAL RESOURCES		
Baldwin Hills and Urban Watersheds Conservancy	2,784	442
California Coastal Commission	34,022	3,386
California Conservation Corps	198,364	55,321
California Tahoe Conservancy	16,086	6,262
Coachella Valley Mountains Conservancy	1,574	421
Colorado River Board of California	(316)	—
Delta Protection Commission	—	1,394
Delta Stewardship Council	19,538	926
Department of Conservation	110,588	273,230
Department of Fish and Wildlife	396,862	308,304
Department of Forestry and Fire Protection	2,670,418	378,131
Department of Parks and Recreation	631,455	430,117
Department of Water Resources	1,654,630	948,090
Energy Resources Conservation and Development Commission	196,246	1,065,550
Exposition Park	27,227	11,695
California African-American Museum	13,833	348
Total Exposition Park	41,060	12,043

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
26,934	26,934	—	—
9,043,445	2,759,013	6,284,432	—
14,820,373	4,669,429	10,118,615	32,329
1,434	1,434	—	—
20,686	20,686	—	—
20,000	—	20,000	—
18,352	18,352	—	—
2,542	2,542	—	—
59,923	59,923	—	—
102,374	99,377	2,997	—
146,783	145,503	1,280	—
621,254	621,254	—	—
170,842	162,004	8,838	—
4,257,562	201,936	4,055,626	—
60,827	60,827	—	—
5,482,579	1,393,838	4,088,741	—
4,914	4,914	—	—
8,326	8,326	—	—
1,503,198	1,508,363	2,859	(8,024)
3,142,718	3,123,017	19,701	—
9,288,682	5,302,545	1,178,685	2,807,452
166,054	52,775	—	113,279
717	717	—	—
1,242,861	—	1,242,861	—
15,357,470	10,000,657	2,444,106	2,912,707
3,226	507	2,719	—
37,408	29,325	8,083	—
253,685	188,474	5,000	60,211
22,348	20,199	1,799	350
1,995	525	1,470	—
(316)	(316)	—	—
1,394	1,394	—	—
20,464	20,464	—	—
383,818	233,084	150,734	—
705,166	671,193	33,973	—
3,048,549	2,574,458	468,061	6,030
1,061,572	678,153	378,160	5,259
2,602,720	1,513,341	945,739	143,640
1,261,796	247,018	1,014,778	—
38,922	38,922	—	—
14,181	14,181	—	—
53,103	53,103	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2024

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
Native American Heritage Commission	3,567	—
Office of Energy Infrastructure Safety	—	30,867
Sacramento-San Joaquin Delta Conservancy	39,714	121
San Diego River Conservancy	31,013	424
San Francisco Bay Conservation and Development Commission	8,466	1,855
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy	143,144	435
San Joaquin River Conservancy	(2,100)	396
Santa Monica Mountains Conservancy	96,486	100
Sierra Nevada Conservancy	48,529	5,627
Special Resources Programs	—	5,210
State Coastal Conservancy	235,557	99,921
State Lands Commission	37,084	22,208
Wildlife Conservation Board	436,918	137
TOTAL NATURAL RESOURCES	7,051,689	3,650,918
ENVIRONMENTAL PROTECTION		
Department of Pesticide Regulation	6,214	123,101
Department of Resources Recycling and Recovery	27,417	1,936,947
Department of Toxic Substances Control	50,698	321,270
Office of Environmental Health Hazard Assessment	13,099	16,057
State Air Resources Board	770,023	1,671,967
State Water Resources Control Board	863,794	713,366
TOTAL ENVIRONMENTAL PROTECTION	1,731,245	4,782,708
HEALTH AND HUMAN SERVICES		
California Children and Families Commission	—	318,952
California Health Benefit Exchange	10,267	46,566
California Senior Legislature	213	—
Commission on Aging	44	—
Department of Aging	250,581	116,020
Department of Child Support Services	367,058	—
Department of Community Services and Development	5,539	38,394
Department of Developmental Services	7,986,616	550,653
Department of Health Care Access and Information	366,492	172,876
Department of Managed Health Care	—	124,232
Department of Public Health	1,198,274	1,073,776
Department of Rehabilitation	96,690	2,155
Department of Social Services	18,892,239	492,815
Department of State Hospitals	3,159,943	—
Emergency Medical Services Authority	32,407	5,539
Mental Health Services Oversight and Accountability Commission	—	54,564
State Department of Health Care Services	38,028,871	19,701,634
State Council on Developmental Disabilities	605	—
State-Local Realignment, 1991	—	7,820,385
State-Local Realignment, 2011	—	9,870,317
TOTAL HEALTH AND HUMAN SERVICES	70,395,839	40,388,878

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
3,567	3,567	—	—
30,867	30,867	—	—
39,835	1,409	38,426	—
31,437	689	30,748	—
10,321	10,321	—	—
143,579	1,006	142,573	—
(1,704)	(1,854)	150	—
96,586	2,480	94,106	—
54,156	6,180	47,976	—
5,210	200	5,010	—
335,478	13,938	321,081	459
59,292	59,292	—	—
437,055	3,360	416,269	17,426
10,702,607	6,362,377	4,106,855	233,375
129,315	93,978	35,337	—
1,964,364	278,232	1,686,132	—
371,968	361,578	10,390	—
29,156	29,156	—	—
2,441,990	462,469	1,979,521	—
1,577,160	488,679	1,088,481	—
6,513,953	1,714,092	4,799,861	—
318,952	1,536	317,416	—
56,833	—	56,833	—
213	213	—	—
44	44	—	—
366,601	48,343	318,258	—
367,058	63,262	303,796	—
43,933	1,787	42,146	—
8,537,269	364,630	8,168,734	3,905
539,368	164,376	374,992	—
124,232	124,232	—	—
2,272,050	1,262,327	1,009,723	—
98,845	92,470	6,375	—
19,385,054	442,888	18,942,166	—
3,159,943	3,156,090	—	3,853
37,946	27,561	10,385	—
54,564	21,738	32,826	—
57,730,505	707,296	57,023,209	—
605	605	—	—
7,820,385	—	7,820,385	—
9,870,317	—	9,870,317	—
110,784,717	6,479,398	104,297,561	7,758

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2024

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
CORRECTIONS AND REHABILITATION		
Board of State and Community Corrections	626,674	118,324
Department of Corrections and Rehabilitation	14,379,592	58
Federal Immigration Funding - Incarceration	(137,522)	—
Safe Neighborhoods and Schools Act	112,910	(112,909)
TOTAL CORRECTIONS AND REHABILITATION	14,981,654	5,473
EDUCATION		
Education K – 12		
California State Library	430,017	643
California State Summer School for the Arts	3,431	—
Commission on Teacher Credentialing	42,490	24,574
Department of Education	72,065,209	966,801
Special Schools		
California School for the Blind	16,028	—
California School for the Deaf – Fremont	48,551	—
California School for the Deaf – Riverside	43,534	—
Diagnostic Centers	18,839	—
Total Special Schools	126,952	—
Total Department of Education	72,192,161	966,801
Education Audit Appeals Panel	908	—
School Facilities Aid Program	1,224,960	361,881
State Contributions to the State Teachers' Retirement System	3,938,928	—
Total Education K – 12	77,832,895	1,353,899
Higher Education		
Board of Governors of the California Community Colleges	7,762,344	8,103
California State University		
California State University Statewide Programs	302,623	1,500
California State University Campuses		
California Polytechnic State University, San Luis Obispo	283,019	—
California State Polytechnic University, Pomona	213,290	—
California State University, Bakersfield	106,915	—
California State University, Channel Islands	100,129	—
California State University, Chico	156,905	—
California State University, Dominguez Hills	137,679	—
California State University, East Bay	128,733	—
California State University, Fresno	219,042	—
California State University, Fullerton	361,230	—
California State University, Humboldt	113,764	—
California State University, Long Beach	394,646	—
California State University, Los Angeles	218,303	—
California State University, Maritime Academy	39,091	—
California State University, Monterey Bay	100,015	—
California State University, Northridge	366,886	—
California State University, Sacramento	243,257	—
California State University, San Bernardino	168,188	—
California State University, San Diego	405,613	—

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
744,998	32,477	712,521	—
14,379,650	14,110,377	177,282	91,991
(137,522)	(137,522)	—	—
1	1	—	—
14,987,127	14,005,333	889,803	91,991
430,660	30,775	399,885	—
3,431	3,431	—	—
67,064	57,064	10,000	—
73,032,010	157,848	72,873,055	1,107
16,028	16,028	—	—
48,551	48,551	—	—
43,534	43,534	—	—
18,839	18,839	—	—
126,952	126,952	—	—
73,158,962	284,800	72,873,055	1,107
908	908	—	—
1,586,841	—	1,586,841	—
3,938,928	—	3,938,928	—
79,186,794	376,978	78,808,709	1,107
7,770,447	27,160	7,743,287	—
304,123	304,123	—	—
283,019	283,019	—	—
213,290	213,290	—	—
106,915	106,915	—	—
100,129	100,129	—	—
156,905	156,905	—	—
137,679	137,679	—	—
128,733	128,733	—	—
219,042	219,042	—	—
361,230	361,230	—	—
113,764	113,764	—	—
394,646	394,646	—	—
218,303	218,303	—	—
39,091	39,091	—	—
100,015	100,015	—	—
366,886	366,886	—	—
243,257	243,257	—	—
168,188	168,188	—	—
405,613	405,613	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2024

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
California State University, San Francisco	306,806	—
California State University, San Jose	341,884	—
California State University, San Marcos	123,322	—
California State University, Sonoma	90,993	—
California State University, Stanislaus	101,870	—
Total California State University Campuses	4,721,580	—
Total California State University	5,024,203	1,500
California Student Aid Commission	2,921,374	—
CSU Health Benefits for Retired Annuitants	402,486	—
College of Law, San Francisco	27,044	—
University of California	4,477,020	67,830
Total Higher Education	20,614,471	77,433
TOTAL EDUCATION	98,447,366	1,431,332
LABOR AND WORKFORCE DEVELOPMENT		
Agricultural Labor Relations Board	11,049	2,115
California Workforce Development Board	275,693	8,247
Department of Industrial Relations	137,182	664,481
Employment Development Department	805,850	169,936
Public Employment Relations Board	17,712	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	1,247,486	844,779
GOVERNMENT OPERATIONS		
California Department of Tax and Fee Administration	495,318	133,524
California Victim Compensation Board	58,683	52,310
Department of General Services	109,216	152,918
Department of Human Resources	29,068	81
Department of Technology	321,923	—
Franchise Tax Board	49,514	1,089,433
Office of Administrative Law	3,032	—
Office of Data and Innovation	12,156	10,403
Public Employees' Retirement System	1,657,000	—
State Personnel Board	2,519	—
TOTAL GOVERNMENT OPERATIONS	2,738,429	1,438,669
GENERAL GOVERNMENT		
Non-Agency Departments		
California Arts Council	69,636	446
California Citizens Compensation Commission	4	—
California State Auditor's Office	21,605	109
Commission on Asian and Pacific Islander American Affairs	548	—
Commission on Peace Officer Standards and Training	37,193	—
Commission on State Mandates	154,906	1,908
Commission on the Status of Women and Girls	3,427	—
Department of Finance	43,554	28
Department of Food and Agriculture	460,941	318,442
Department of Veterans Affairs	552,061	3,332
Fair Political Practices Commission	18,307	—

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
306,806	306,806	—	—
341,884	341,884	—	—
123,322	123,322	—	—
90,993	90,993	—	—
101,870	101,870	—	—
4,721,580	4,721,580	—	—
5,025,703	5,025,703	—	—
2,921,374	22,558	2,898,816	—
402,486	402,486	—	—
27,044	27,044	—	—
4,544,850	4,544,850	—	—
20,691,904	10,049,801	10,642,103	—
99,878,698	10,426,779	89,450,812	1,107
13,164	13,164	—	—
283,940	13,593	270,347	—
801,663	800,465	1,198	—
975,786	798,526	177,260	—
17,712	17,712	—	—
2,092,265	1,643,460	448,805	—
628,842	627,639	1,203	—
110,993	41,697	69,296	—
262,134	257,484	4,650	—
29,149	29,149	—	—
321,923	321,923	—	—
1,138,947	1,138,947	—	—
3,032	3,032	—	—
22,559	22,559	—	—
1,657,000	1,657,000	—	—
2,519	2,519	—	—
4,177,098	4,101,949	75,149	—
70,082	11,894	58,188	—
4	4	—	—
21,714	21,714	—	—
548	548	—	—
37,193	24,201	12,992	—
156,814	3,117	153,697	—
3,427	1,471	1,956	—
43,582	43,582	—	—
779,383	457,299	319,325	2,759
555,393	538,237	15,630	1,526
18,307	18,307	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2024

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
Financial Information System for California	71,982	—
Military Department	150,258	1,719
Milton Marks "Little Hoover" Commission on California State Government Organization and Economy	1,287	—
Public Utilities Commission	208,753	1,934,856
State Public Defender	23,672	—
Total Non-Agency Departments	1,818,134	2,260,840
Tax Relief/Local Government		
Local Government Financing	160,590	—
Payment to Counties for Costs of Homicide Trials	16	—
Tax Relief	382,350	6,302
Trial Court Security – Court Construction	8,523	—
Trial Court Security – Judgeships	7,420	—
Total Tax Relief	558,899	6,302
Shared Revenues	—	1,687,764
Apportionment of Geothermal Resources Development	—	1,529
Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	—	1,844,394
Apportionment of Off-Highway License Fees	—	1,710
Apportionment of Tideland Revenues	(60)	—
Total Shared Revenues	(60)	3,535,397
Total Tax Relief/Local Government	558,839	3,541,699
Statewide Expenditures		
Augmentation for Employee Compensation	412	—
Cash Management and Budgetary Loans	15,610	—
Capital Outlay Planning and Studies Funding	2,000	—
Equity Claims and Settlements and Judgments		
Settlements and Judgments by Department of Justice	6,697	25
Total Equity Claims and Settlements and Judgments	6,697	25
General Fund Credits from Federal Funds (SWCAP)	(154,535)	—
General Obligation Bonds and Commercial Paper	5,207,161	—
Health and Dental Benefits for Annuitants	2,309,366	—
Interest Payments to the Federal Government	60,673	2,674
Miscellaneous	(12)	291
Public School System Stabilization Account	(1,101,285)	8,726,722
Reserve for Liquidation of Encumbrances	(9,997,324)	(2,224,854)
Statewide General Administration Expenditures (Pro Rata)	(738,719)	727,590
Supplemental Pension Payments	49,829	40,629
Total Statewide Expenditures	(4,340,127)	7,273,077
TOTAL GENERAL GOVERNMENT	(1,963,154)	13,075,616
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 208,654,924	\$ 87,254,425

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
71,982	71,982	—	—
151,977	149,625	—	2,352
1,287	1,287	—	—
2,143,609	412,644	1,730,965	—
23,672	21,697	1,975	—
4,078,974	1,777,609	2,294,728	6,637
160,590	—	160,590	—
16	—	16	—
388,652	—	388,652	—
8,523	—	8,523	—
7,420	—	7,420	—
565,201	—	565,201	—
1,687,764	—	1,687,764	—
1,529	1,529	—	—
1,844,394	15,950	1,828,444	—
1,710	—	1,710	—
(60)	—	(60)	—
3,535,337	17,479	3,517,858	—
4,100,538	17,479	4,083,059	—
412	412	—	—
15,610	15,610	—	—
2,000	—	—	2,000
6,722	6,722	—	—
6,722	6,722	—	—
(154,535)	(154,535)	—	—
5,207,161	5,207,161	—	—
2,309,366	2,309,366	—	—
63,347	63,347	—	—
279	268	11	—
7,625,437	2	7,625,435	—
(12,222,178)	(998,606)	(10,863,759)	(359,813)
(11,129)	(11,129)	—	—
90,458	90,458	—	—
2,932,950	6,529,076	(3,238,313)	(357,813)
11,112,462	8,324,164	3,139,474	(351,176)
\$ 295,909,349	\$ 69,121,476	\$ 223,859,782	\$ 2,928,091

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Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2024

(Amounts in thousands)

	Bonds Outstanding June 30, 2023	Issued
NON-SELF-LIQUIDATING BONDS		
Behavioral Health Infrastructure	\$ —	\$ —
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	1,521,500	54,200
California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All	983,285	369,995
California Library Construction and Renovation	194,100	5
California Park and Recreational Facilities	2,350	—
California Parklands	100	—
California Safe Drinking Water	16,850	—
California Stem Cell Research and Cures	1,346,285	433,725
California Wildlife, Coastal, and Park Land Conservation	26,040	—
Children's Hospital	1,423,210	49,745
Class-Size Reduction Kindergarten-University Public Education Facilities	3,233,970	292,980
Clean Air and Transportation Improvement	241,990	13,125
Clean Water	350	—
Clean Water and Water Conservation	1,150	—
Clean Water and Water Reclamation	3,625	—
County Correctional Facility Capital Expenditure and Youth Facility	9,760	—
Disaster Preparedness and Flood Prevention	2,783,095	94,180
Earthquake Safety and Public Building Rehabilitation	2,865	—
Fish and Wildlife Habitat Enhancement	2,245	—
Higher Education Facilities	72,500	670
Highway Safety, Traffic Reduction, Air Quality, and Port Security	13,589,570	1,620,670
Housing and Emergency Shelter	918,070	41,730
Kindergarten-University Public Education Facilities	28,502,485	1,958,885
New Prison Construction	3,430	—
Public Education Facilities	575,870	7,205
Safe, Clean, Reliable Water Supply	310,995	32,850
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	984,855	50,115
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	3,167,690	106,090
Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection	920,760	33,520
Safe, Reliable High-Speed Passenger Train	4,105,360	1,381,585
School Building and Earthquake	3,990	—
School Facilities	112,745	1,005
Seismic Retrofit	610,295	29,990
State, Urban, and Coastal Park	840	—
Veterans and Affordable Housing	391,635	598,095
Veterans Home	29,455	—
Veterans Housing and Homeless Prevention	209,010	41,655
Voting Modernization	44,420	—
Water Conservation	5,605	—
Water Conservation and Water Quality	6,900	—
Water Quality, Supply, and Infrastructure Improvement	2,126,545	943,245
Water Security, Clean Drinking Water, Coastal and Beach Protection	2,180,280	145,375
Total Non-Self-Liquidating Bonds	70,666,075	8,300,640
SELF-LIQUIDATING BONDS		
California Water Resources Development	120	—
Veterans' Farm and Home Purchase	662,665	—
Total Self-Liquidating Bonds	662,785	—
Total Bonded Debt	\$ 71,328,860	\$ 8,300,640

Interest		Redemption		Refunded		Bonds Outstanding June 30, 2024		Authorized and Unissued		Commercial Paper Authorized and Outstanding	
\$	—	\$	—	\$	—	\$	—	\$	6,380,000	\$	—
	77,660		26,560		47,270		1,501,870		15,750		97,428
	47,983		54,325		—		1,298,955		2,182,410		476,275
	10,878		6,020		5		188,080		—		5,040
	116		795		—		1,555		—		—
	5		50		—		50		—		—
	751		3,355		—		13,495		—		—
	55,754		174,650		—		1,605,360		4,283,935		482,345
	1,275		7,885		—		18,155		—		—
	81,301		19,415		5		1,453,535		633,805		683,715
	143,533		308,110		313,105		2,905,735		—		100
	10,779		38,445		13,825		202,845		—		—
	15		250		—		100		—		—
	53		395		—		755		—		—
	155		625		—		3,000		—		—
	410		2,885		—		6,875		—		—
	150,231		95,375		—		2,781,900		—		239,572
	105		665		—		2,200		—		—
	110		320		—		1,925		—		—
	3,246		19,410		710		53,050		—		540
	662,897		579,990		1,679,045		12,951,205		509,825		139,905
	49,589		67,950		10		891,840		76,200		195,080
	1,412,970		941,460		1,428,005		28,091,905		626,320		631,129
	165		285		—		3,145		298		1,552
	25,579		91,550		7,400		484,125		—		4,650
	13,940		20,940		33,830		289,075		—		62,915
	48,653		107,760		51,480		875,730		—		43,346
	166,781		121,525		—		3,152,255		501,787		161,915
	43,886		43,750		31,720		878,810		—		16,225
	168,317		301,085		—		5,185,860		—		2,304,100
	214		1,330		—		2,660		—		—
	4,442		42,505		1,045		70,200		—		10,280
	28,390		58,775		31,360		550,150		—		—
	37		305		—		535		—		—
	20,159		19,875		—		969,855		1,206,965		800,570
	2,135		—		—		29,455		—		975
	6,856		8,645		—		242,020		180,870		152,530
	1,996		8,785		—		35,635		—		10,430
	249		1,030		—		4,575		—		—
	345		1,185		—		5,715		230		—
	100,930		156,355		—		2,913,435		3,237,400		735,530
	110,663		118,750		132,335		2,074,570		—		185,494
	3,453,553		3,453,370		3,771,150		71,742,195		19,835,795		7,441,641
	5		85		—		35		167,600		—
	23,197		28,220		—		634,445		—		636,235
	23,202		28,305		—		634,480		167,600		636,235
\$	3,476,755	\$	3,481,675	\$	3,771,150	\$	72,376,675	\$	20,003,395	\$	8,077,876

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2024

(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Behavioral Health Infrastructure	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All	California Library Construction and Renovation
2025	\$ —	\$ 109,547	\$ 101,310	\$ 14,184
2026	—	274,258	113,084	16,387
2027	—	103,318	130,928	17,760
2028	—	124,078	106,794	15,515
2029	—	120,840	118,152	14,563
2030	—	110,388	83,423	14,965
2031	—	123,669	82,682	26,850
2032	—	162,027	78,867	16,473
2033	—	154,273	109,939	17,482
2034	—	195,300	75,674	31,137
2035	—	146,649	85,887	23,167
2036	—	165,368	80,321	22,899
2037	—	70,830	95,166	17,364
2038	—	153,541	50,528	12,167
2039	—	146,484	42,810	23,372
2040	—	18,261	98,781	8,664
2041	—	28,968	24,726	7,484
2042	—	931	57,228	—
2043	—	931	23,060	—
2044	—	4,256	27,774	—
2045	—	3,952	26,413	—
2046	—	600	74,183	—
2047	—	12,023	19,928	—
2048	—	19	66,454	—
2049	—	395	109,465	—
2050	—	—	13,188	—
2051	—	—	74,526	—
2052	—	—	65,949	—
2053	—	—	66,940	—
2054	—	—	116,678	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
Total Bonded Debt	—	2,230,906	2,220,858	300,433
Percent of Total Requirements	0.00%	2.00%	2.00%	0.27%
Total Interest Payments	—	729,036	921,903	112,353
Total Redemptions	\$ —	\$ 1,501,870	\$ 1,298,955	\$ 188,080

Non-Self-Liquidating

California Park and Recreational Facilities	California Parklands	California Safe Drinking Water	California Stem Cell Research and Cures	California Wildlife, Coastal, and Park Land Conservation	Children's Hospital	Class-Size Reduction Kindergarten- University Public Education Facilities
\$ 717	\$ 52	\$ 3,156	\$ 129,529	\$ 6,499	\$ 104,511	\$ 495,598
512	—	3,066	123,660	5,417	111,300	475,292
237	—	1,151	151,468	3,573	100,662	411,736
226	—	1,061	228,697	1,393	129,975	470,100
—	—	1,125	142,090	1,555	116,054	434,754
—	—	738	367,529	512	120,695	470,830
—	—	248	314,427	510	99,088	277,462
—	—	314	127,522	512	115,621	247,118
—	—	348	112,396	513	149,413	130,432
—	—	199	27,563	—	166,343	64,105
—	—	1,812	99,472	—	176,873	11,340
—	—	3,117	15,658	—	185,810	5,155
—	—	167	15,658	—	232,909	2,464
—	—	167	15,658	—	205,227	1,203
—	—	11	243,658	—	106,469	15,371
—	—	151	4,286	—	198,338	51
—	—	—	4,286	—	8,071	—
—	—	—	75,093	—	4,131	—
—	—	—	—	—	4,131	—
—	—	—	—	—	11,834	—
—	—	—	—	—	34,915	—
—	—	—	—	—	2,168	—
—	—	—	—	—	9,871	—
—	—	—	—	—	26,217	—
—	—	—	—	—	4,288	—
—	—	—	—	—	475	—
—	—	—	—	—	475	—
—	—	—	—	—	475	—
—	—	—	—	—	475	—
—	—	—	—	—	9,282	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,692	52	16,831	2,198,650	20,484	2,436,096	3,513,011
0.00%	0.00%	0.02%	1.98%	0.02%	2.19%	3.16%
137	2	3,336	593,290	2,329	982,561	607,276
\$ 1,555	\$ 50	\$ 13,495	\$ 1,605,360	\$ 18,155	\$ 1,453,535	\$ 2,905,735

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2024
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Clean Air and Transportation Improvement	Clean Water	Clean Water and Water Conservation	Clean Water and Water Reclamation
2025	\$ 37,580	\$ 103	\$ 301	\$ 739
2026	45,103	—	174	774
2027	34,229	—	122	567
2028	31,114	—	117	478
2029	24,168	—	112	790
2030	22,112	—	—	—
2031	13,488	—	—	—
2032	12,400	—	—	—
2033	12,553	—	—	—
2034	5,305	—	—	—
2035	897	—	—	—
2036	767	—	—	—
2037	313	—	—	—
2038	159	—	—	—
2039	2,194	—	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
2051	—	—	—	—
2052	—	—	—	—
2053	—	—	—	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
Total Bonded Debt	242,382	103	826	3,348
Percent of Total Requirements	0.22%	0.00%	0.00%	0.00%
Total Interest Payments	39,537	3	71	348
Total Redemptions	\$ 202,845	\$ 100	\$ 755	\$ 3,000

Non-Self-Liquidating

County Correctional Facility Capital Expenditure and Youth Facility	Disaster Preparedness and Flood Prevention	Earthquake Safety and Public Building Rehabilitation	Fish and Wildlife Habitat Enhancement	Higher Education Facilities	Highway Safety, Traffic Reduction, Air Quality, and Port Security	Housing and Emergency Shelter
\$ 2,742	\$ 246,276	\$ 807	\$ 320	\$ 15,602	\$ 1,189,038	\$ 123,596
1,607	222,171	214	258	13,283	1,229,626	63,612
975	225,426	206	259	7,201	1,106,997	107,589
1,113	195,694	202	240	5,246	1,055,564	118,113
653	207,412	194	235	9,806	1,144,613	85,470
507	229,282	185	221	2,510	994,876	113,494
—	302,413	641	222	1,302	810,913	88,684
—	278,463	—	222	1,275	1,037,254	76,291
—	252,740	—	227	1,294	1,123,229	38,872
—	217,037	—	226	356	954,971	137,449
—	409,021	—	—	823	963,964	41,493
—	276,264	—	—	1,011	1,016,907	48,265
—	268,045	—	—	1,201	1,292,198	30,512
—	244,456	—	—	1,187	1,430,790	28,090
—	127,504	—	—	79	920,224	115,648
—	240,745	—	—	1,109	690,842	19,884
—	284,519	—	—	—	591,360	86,455
—	50,400	—	—	—	285,358	2,948
—	10,538	—	—	—	972,483	2,948
—	10,538	—	—	—	522,134	4,099
—	19,133	—	—	—	499,796	58,118
—	10,097	—	—	—	430,729	60
—	62,055	—	—	—	278,824	1,220
—	76,003	—	—	—	169,381	—
—	8,783	—	—	—	7,401	—
—	111,963	—	—	—	—	—
—	1,094	—	—	—	—	—
—	1,094	—	—	—	—	—
—	1,094	—	—	—	—	—
—	21,377	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
7,597	4,611,637	2,449	2,430	63,285	20,719,472	1,392,910
0.00%	4.15%	0.00%	0.00%	0.06%	18.63%	1.25%
722	1,829,737	249	505	10,235	7,768,267	501,070
<u>\$ 6,875</u>	<u>\$ 2,781,900</u>	<u>\$ 2,200</u>	<u>\$ 1,925</u>	<u>\$ 53,050</u>	<u>\$ 12,951,205</u>	<u>\$ 891,840</u>

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2024
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Kindergarten-University Public Education Facilities	New Prison Construction	Public Education Facilities	Safe, Clean, Reliable Water Supply
2025	\$ 2,633,794	\$ 554	\$ 104,310	\$ 37,419
2026	2,393,925	451	115,487	48,862
2027	2,606,263	455	128,006	43,371
2028	2,436,819	419	95,047	38,523
2029	2,387,920	418	58,734	33,824
2030	2,535,141	406	23,322	27,411
2031	2,714,479	949	10,790	25,985
2032	2,534,369	59	4,630	25,252
2033	2,381,246	61	3,759	21,932
2034	2,834,337	68	913	22,347
2035	2,289,979	—	871	13,527
2036	2,161,402	—	—	15,518
2037	1,830,235	—	—	3,453
2038	1,489,649	—	—	1,255
2039	2,121,068	—	—	10,029
2040	1,060,671	—	—	517
2041	1,271,101	—	—	10
2042	1,201,469	—	—	—
2043	545,461	—	—	—
2044	584,923	—	—	—
2045	488,544	—	—	—
2046	757,118	—	—	—
2047	413,302	—	—	—
2048	581,181	—	—	—
2049	298,126	—	—	—
2050	431,221	—	—	—
2051	508,411	—	—	—
2052	261,987	—	—	—
2053	253,221	—	—	—
2054	146,215	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
Total Bonded Debt	44,153,577	3,840	545,869	369,235
Percent of Total Requirements	39.70%	0.00%	0.49%	0.33%
Total Interest Payments	16,061,672	695	61,744	80,160
Total Redemptions	\$ 28,091,905	\$ 3,145	\$ 484,125	\$ 289,075

Non-Self-Liquidating

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection	Safe, Reliable High- Speed Passenger Train	School Building and Earthquake	School Facilities	Seismic Retrofit
\$ 91,032	\$ 261,185	\$ 90,844	\$ 513,875	\$ 1,473	\$ 22,698	\$ 98,557
151,860	263,266	86,429	612,899	1,401	9,884	80,628
178,807	290,344	92,171	604,922	—	9,483	87,095
94,284	298,605	95,808	664,274	—	9,856	87,172
63,317	437,898	84,914	563,799	—	15,642	70,310
66,780	256,476	98,713	527,741	—	4,423	53,959
80,299	247,323	93,216	339,716	—	2,300	40,557
83,929	317,723	136,374	384,745	—	2,585	37,458
58,371	290,873	92,477	624,652	—	2,725	19,981
54,291	263,740	100,585	242,580	—	453	33,649
59,943	218,900	68,458	325,614	—	323	20,368
58,017	269,576	58,265	113,452	—	362	19,065
31,233	295,393	35,544	90,219	—	67	14,110
16,118	288,896	21,247	529,936	—	—	14,238
17,563	241,435	32,709	60,118	—	—	15,487
15,087	172,623	1,032	219,061	—	—	—
76,921	199,049	10,606	50,170	—	—	—
—	13,506	39	307,273	—	—	—
—	13,506	39	472,687	—	—	—
—	24,348	414	4,127	—	—	—
—	49,229	20	38,974	—	—	—
—	11,122	20	1,579	—	—	—
—	158,172	400	4,119	—	—	—
—	52,595	—	1,451	—	—	—
—	7,171	—	26,645	—	—	—
—	1,046	—	159	—	—	—
—	1,046	—	159	—	—	—
—	1,046	—	159	—	—	—
—	1,046	—	159	—	—	—
—	20,453	—	3,104	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,197,852	4,967,591	1,200,324	7,328,368	2,874	80,801	692,634
1.08%	4.47%	1.08%	6.59%	0.00%	0.07%	0.62%
322,122	1,815,336	321,514	2,142,508	214	10,601	142,484
\$ 875,730	\$ 3,152,255	\$ 878,810	\$ 5,185,860	\$ 2,660	\$ 70,200	\$ 550,150

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2024
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	State, Urban, and Coastal Park	Veterans and Affordable Housing	Veterans Home	Veterans Housing and Homeless Prevention
2025	\$ 156	\$ 64,309	\$ 2,135	\$ 17,311
2026	150	66,994	2,764	16,112
2027	88	149,846	2,737	23,425
2028	85	68,233	2,704	53,904
2029	131	134,516	2,677	47,849
2030	—	302,224	2,649	27,249
2031	—	95,977	1,972	56,209
2032	—	152,859	1,972	41,101
2033	—	11,312	1,972	91
2034	—	16,491	12,452	91
2035	—	152,380	1,186	1,816
2036	—	3,221	1,186	—
2037	—	3,221	1,186	—
2038	—	3,221	1,185	—
2039	—	3,221	16,900	—
2040	—	3,221	—	—
2041	—	3,221	—	—
2042	—	56,430	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
2051	—	—	—	—
2052	—	—	—	—
2053	—	—	—	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
Total Bonded Debt	610	1,290,897	55,677	285,158
Percent of Total Requirements	0.00%	1.16%	0.05%	0.26%
Total Interest Payments	75	321,042	26,222	43,138
Total Redemptions	\$ 535	\$ 969,855	\$ 29,455	\$ 242,020

Non-Self-Liquidating					Self-Liquidating	
Voting Modernization	Water Conservation	Water Conservation and Water Quality	Water Quality, Supply, and Infrastructure Improvement	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development	Veterans' Farm and Home Purchase
\$ 14,710	\$ 971	\$ 1,343	\$ 186,683	\$ 282,422	\$ 36	\$ 32,534
8,997	746	1,298	252,156	162,050	—	29,140
10,177	663	1,243	247,838	185,296	—	48,321
2,638	599	1,188	270,211	171,378	—	44,917
2,226	675	837	232,286	177,550	—	48,363
—	408	453	213,876	171,855	—	62,444
—	231	140	221,093	193,655	—	60,609
—	481	133	208,789	262,135	—	44,933
—	601	—	172,667	255,791	—	49,927
—	31	—	166,464	290,663	—	45,531
—	39	—	162,249	179,194	—	30,884
—	37	—	184,554	143,805	—	31,056
—	41	—	165,522	100,642	—	31,239
—	—	—	117,513	78,380	—	31,434
—	—	—	114,671	208,383	—	26,102
—	—	—	321,381	40,440	—	26,237
—	—	—	53,964	81,334	—	31,666
—	—	—	118,963	5,225	—	32,817
—	—	—	50,631	5,225	—	33,491
—	—	—	51,957	103,518	—	33,008
—	—	—	105,251	3,383	—	31,523
—	—	—	99,314	344	—	31,468
—	—	—	118,234	5,685	—	29,298
—	—	—	80,684	76	—	23,090
—	—	—	354,568	1,558	—	17,824
—	—	—	213,466	—	—	14,937
—	—	—	80,779	—	—	13,503
—	—	—	72,202	—	—	10,565
—	—	—	14,867	—	—	10,979
—	—	—	296,969	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
38,748	5,523	6,635	4,949,802	3,109,987	36	957,840
0.03%	0.00%	0.01%	4.45%	2.80%	0.00%	0.86%
3,113	948	920	2,036,367	1,035,417	1	323,395
\$ 35,635	\$ 4,575	\$ 5,715	\$ 2,913,435	\$ 2,074,570	\$ 35	\$ 634,445

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2024
(Amounts in thousands)

FISCAL YEAR	Total
2025	\$ 7,040,558
2026	7,005,297
2027	7,114,955
2028	6,922,384
2029	6,786,472
2030	6,907,797
2031	6,328,099
2032	6,393,886
2033	6,092,149
2034	5,960,351
2035	5,487,129
2036	4,881,058
2037	4,628,932
2038	4,736,245
2039	4,611,510
2040	3,141,382
2041	2,813,911
2042	2,211,811
2043	2,135,131
2044	1,382,930
2045	1,359,251
2046	1,418,802
2047	1,113,131
2048	1,077,151
2049	836,224
2050	786,455
2051	679,993
2052	413,477
2053	348,781
2054	614,078
2055	—
2056	—
2057	—
2058	—
2059	—
Total Bonded Debt	111,229,330
Percent of Total Requirements	100.00%
Total Interest Payments	38,852,655
Total Redemptions	\$ 72,376,675

(Concluded)



Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2024

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
California ABLE Act Board (0981)						\$ 148,934,275
	California's 529A Qualified ABLE Program	Trust Account	Welfare and Institutions	4875-4885		148,934,275
California Alternative Energy and Advanced Transportation Financing Authority (0971)						10,940,615
	CAEATFA PACE Loss Rsv Program Fd	Investment Account	Public Resources	26033		10,940,615
California Housing Finance Agency (2245)						996,094,660
	AHRB Accounts	Investment Account	Health and Safety	51003		97,262,945
	CALHFA Accounts	Checking Account	Health and Safety	51003		344,213,362
	CALHFA Accounts	Investment Account	Health and Safety	51003		14,305,763
	FFB Accounts	Interest Account	Health and Safety	51003		56,222
	FFB Accounts	Investment Account	Health and Safety	51003		3,027,923
	Multi Family Wire Accounts	Checking Account	Health and Safety	51003		8,320,136
	Single Family Wire Account	Checking Account	Health and Safety	51003		26,849
	Various	Checking Account	Health and Safety	51003		20,092,846
	Various	Investment Account	Health and Safety	51003		508,788,614
California State University, San Diego (6790)						35,709
	TBC Bank	Checking Account	Education	89721		35,709
California State University, Sonoma (6830)						182,898
	Sonoma State University - Petaluma Workforce Housing Operations	Checking Account	Education	89721		182,898
California State University, Statewide Programs (6620)						6,673,420,304
	CSU International Programs	Checking Account	Education	89721		135,482
	Trustees of the California State University	Checking Account	Education	89721		22,162,221
	Trustees of the California State University	Pooled Investment Account	Education	89721		6,651,120,634
	Trustees of the California State University - Sac Escrow	Escrow Account	Education	89035, 89036, 89046, 89048		1,967
CalSavers Retirement Savings Board (0984)						938,671,262
	CalSavers Retirement Savings Trust	Trust Account	Government	100004		938,671,262
Department of Child Support Services (5175)						23,132,845
	Master Disbursement Funding Account	Checking Account			08/18/2011	23,132,845
Department of Consumer Affairs (1111)						14,145,032
	Cemetery & Funeral Bureau Accounts	Money Market Account	Business and Professions	7613.9		857,584
	DCA Cemetery & Funeral Accounts	Brokerage Account	Business and Professions	7613.9		8,510,173
	Dept of Consumer Affairs Gold Cross Mortuary Trust	Checking Account	Business and Professions	7613.9		22,175

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
	Elkins Property EC CA	Money Market Account	Business and Professions	7613.9		179,397
	Evergreen Cemetery Accounts	Brokerage Account	Business and Professions	7613.9		3,233,351
	Verdugo CEM Hills of Peace EC CA	Money Market Account	Business and Professions	7613.9		174,614
	Woodlawn Cemetery Endowment Care CA	Investment Account	Business and Professions	7613.9		1,167,738
Department of Corrections and Rehabilitation (5225)						499,716
	CDCR-Salinas Valley State Prison	Share Account			09/19/2014	252
	Correctional Training Facility CDCR	Share Account			08/12/2015	252
	DAPO-Financial Assistance	Checking Account			09/20/2013	499,212
Department of Developmental Services (4300)						63,020
	Canyon Springs Savings Account	Savings Account			12/17/2013	16,506
	Resident in BUS Money Market Account	Savings Account			01/09/2015	24,508
	STAR Special Purpose Trust Accounts	Checking Account			04/12/2022	22,006
Department of Fish and Wildlife (3600)						176,062,808
	National Fish and Wildlife Foundation	Investment Account	Government	Probate Code sections 18501-18		176,062,808
Department of Food and Agriculture (8570)						156,773,301
	Assessments Deposits	Checking Account	Food and Agricultural	64696		57,295
	ATM	Checking Account	Food and Agricultural	4481		1,024,070
	Auction	Checking Account	Food and Agricultural	4481		870,464
	Bank Draft	Checking Account			05/06/1988	31,109
	Cash in Bank - Auction	Checking Account	Food and Agricultural	4481		3,375,395
	Certificate of Deposit	Certificate of Deposit	Food and Agricultural	4481, 58937		1,064,447
	Certificate of Deposit/Investment	Certificate of Deposit	Food and Agricultural	4481		543,364
	Certificate of Deposit/Investment	Savings Account	Food and Agricultural	4481		250,000
	Checking	Checking Account	Food and Agricultural	4481, 58937		1,324,679
	Commercial Fertilizer Inspection	Checking Account	Food and Agricultural	227, 14503, 14591, 14593, 14601-14603, 14611, 14613, 14623		4,840,654
	Cotton Pest Control	Checking Account	Food and Agricultural	6005, 52903, 52941, 52942, 52944, 52945		7,179,051
	Credit Card Account	Checking Account	Food and Agricultural	4481		107,911
	Curly Top Virus Program	Checking Account	Food and Agricultural	6005, 52903, 52941, 52942, 52944, 52945		2,202,858
	Depository	Checking Account	Food and Agricultural	64309		362,956
	Disbursement Account	Checking Account	Food and Agricultural	64309		229,188
	FBO Lion	Money Market Account	Food and Agricultural	58939		2,326,682

(Continued)

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2024

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Code	Authority		Balance
				Section	DOF Approval	
	FBO Lion Brothers	Investment Account	Food and Agricultural	58939		4,799,711
	FBO West Coast Growers Inc	Money Market Account	Food and Agricultural	58939		69,464
	Feed and Livestock Drug Program	Checking Account	Food and Agricultural	227, 14232, 14291, 14293, 14325, 14351, 14363, 14381, 14961, 14991(b)		914,292
	Fertilizer Research and Education	Checking Account	Food and Agricultural	227, 14611		478,818
	General Account	Checking Account	Food and Agricultural	4481, 58937		1,174,381
	Investment	Certificate of Deposit	Food and Agricultural	4481, 58937		673,701
	Investment	Checking Account	Food and Agricultural	4481		3,207
	Investment	Investment Account	Food and Agricultural	58937, 58939, 64311		13,355,616
	Investment	Money Market Account	Food and Agricultural	4481, 58937		780,480
	Investment	Savings Account	Food and Agricultural	4481, 76907		951,132
	JLA Accounts	Certificate of Deposit	Food and Agricultural	4481		18,338
	JLA Accounts	Checking Account	Food and Agricultural	4481		1,837,489
	JLA Accounts	Money Market Account	Food and Agricultural	4481		166,806
	JLA Accounts	Savings Account	Food and Agricultural	4481		5
	JR Fair Board	Checking Account	Food and Agricultural	4481		44,075
	JR Fair Board	Savings Account	Food and Agricultural	4481		7,543
	JR Livestock	Checking Account	Food and Agricultural	4481		4,855,598
	Milk Pooling	Checking Account	Food and Agricultural	62700, 62712(c), 62718, 62725		5,836,534
	Money Market	Business Account	Food and Agricultural	4481		1,065,849
	Money Market	Checking Account	Food and Agricultural	4481, 58937		414,918
	Money Market	Investment Account	Food and Agricultural	4481		214,514
	Money Market	Money Market Account	Food and Agricultural	4481, 58937, 58939, 64696		25,544,274
	Money Market	Savings Account	Food and Agricultural	4481		6,251,268
	Operating	Checking Account	Food and Agricultural	4481, 58937, 58939, 64696, 76906		36,712,125
	Operating	Savings Account	Food and Agricultural	4481, 65027		442,955
	Payroll	Checking Account	Food and Agricultural	4481, 58937, 58939, 64309		1,252,654
	Premium	Checking Account	Food and Agricultural	4481		602,018
	Premium	Savings Account	Food and Agricultural	4481		7,706
	Processing Advisory Board	Checking Account	Food and Agricultural	58939		280,909
	Public Fund Checking	Checking Account	Food and Agricultural	58939		541,375
	Reserve	Money Market Account	Food and Agricultural	58937		43,426
	Reserve	Savings Account	Food and Agricultural	4481		122,771
	Response Fund	Savings Account	Food and Agricultural	65027		1,046,230
	Savings	Savings Account	Food and Agricultural	4481, 58937		2,934,645
	Surplus Account	Savings Account	Food and Agricultural	64696		50,023
	Various	Checking Account	Food and Agricultural	4481, 58937		15,058,079
	Various	Savings Account	Food and Agricultural	4481		2,430,249
Department of Forestry and Fire Protection (3540)						2,000
	Federal Tax Payroll Deposit Account 351	Checking Account			01/17/1997	2,000

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
Department of Housing and Community Development (2240)						72,901,837
	HCD Wire Transfer Account	Checking Account			11/06/2014	72,901,837
Department of Human Resources (7501)						165,507,702
	CALHR BOA VSP	Checking Account			09/06/2017	50,342,824
	Delta Accumulated Interest Fund	Checking Account			12/08/2016	9,884,679
	Delta Experience Stabilization Fund	Checking Account			12/08/2016	105,280,199
Department of Motor Vehicles (2740)						65,014
	Change Order Account	Imprest Account			10/15/1992	65,014
Department of Pesticide Regulation (3930)						1,063
	Department of Pesticide Regulation	Checking Account			01/18/1996	1,063
Department of Rehabilitation (5160)						9,931
	Septinelli Memorial Trust	Savings Account			03/01/2013	9,931
Department of Social Services (5180)						152,048,478
	Community Care Expansion	Checking Account			04/05/2022	87,000,068
	Direct Deposit For Child Contractors	Checking Account			03/04/2022	5,750,817
	EBT Payment Disbursements	Checking Account			01/23/2019	59,297,593
Department of State Hospitals (4440)						73,548
	CDMH-Napa State Hospital	Checking Account			06/01/2007	53
	Client Trustee Accounts	Savings Account			12/18/2013	73,495
Department of Veterans Affairs (8955)						18,145,695
	D.I.C. Checking	Checking Account			11/30/2016	66,079
	Donation Fund Account	Checking Account	Military and Veterans	1034		2,248,035
	EFT-Debit Account	Checking Account			03/01/2002	424
	F & H Checking	Checking Account			11/30/2016	180,690
	F & H Money Market	Money Market Account			11/30/2016	345,074
	Home Loan Funding Account	Checking Account			06/26/2018	4,076,919
	HQ CalVet Affairs Escrow Custodial Account	Checking Account			06/29/2020	13,745
	HQ VA Affairs P&I Custodial Account	Checking Account			06/29/2020	13,361
	Investment Account	Investment Account	Military and Veterans	987.25, 987.88, 987.881, 996.21		1,987,363
	Members Trust Accounts	Checking Account	Military and Veterans	1034		5,666,477
	Morale Welfare Recreation and Operating Funds Account	Checking Account	Military and Veterans	1034		1,757,686
	VA Funding Fee Account	Checking Account			07/30/1999	1,789,842
Department of Water Resources (3860)						77,930,514
	CA DWR Commercial Paper Notes Series 1	Trustee Account	Water	11803		13,211

(Continued)

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2024

(Amounts in dollars)

The agencies listed below maintained active accounts outside the State Treasury.

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
	CA DWR Commercial Paper Notes Series 2 Interest Account	Trustee Account	Water	11803		569
	CA DWR Commercial Paper Notes Series 4 Interest Account	Trustee Account	Water	11803		2,609
	CA DWR Commercial Paper Notes Series 5 Interest Account	Trustee Account	Water	11803		1,475
	CA DWR CVP Water System #22 Investment Summary Account	Investment Account	Water	11803		51,104,000
	CA DWR NVEnergy EA Assurance Escrow	Escrow Account	Water	11454		26,807,049
	CA DWR Taxable Commercial Paper Notes Series 3 Interest Account	Trustee Account	Water	11803		1,601
Employment Development Department (7100)						10,120,842
	Dishonored Checks	Checking Account			09/07/1967	232,221
	State Warrant Conversion	Checking Account			11/06/2005	3,250,565
	Voluntary Federal Income Tax	Checking Account			08/21/2009	5,421,405
	Wire Transfer Account	Checking Account			10/29/2001	1,216,651
Governor's Office of Business and Economic Development (GO-Biz) (0509)						1,253,512,538
	491216100 - C Catalyst Revolving Fund Wildfire & Forest Resilience	Trust Account	Government	63048.95		30,508,474
	491216110 - Climate Catalyst - General Income/Administration	Trust Account	Government	63048.95		18,964,418
	491216120 - CC Revolving Loan Fund - Clean Energy Transmission	Trust Account	Government	63048.95		220,728,632
	792127000 - ISRF 2005A VALLEJO USD REVENUE FUND	Trust Account	Government	5922(d) and 63078		1,772,708
	792127003 - ISRF 2005A VALLEJO USD RESERVE FUND	Trust Account	Government	5922(d) and 63078		1,771,930
	792127004 - ISRF 2005A VALLEJO USD ADM EXP FD	Trust Account	Government	5922(d) and 63078		68,154
	Various	Trust Account	Government	5922(d) and 63078		446,928,156
	Various	Trust Account	Government	63089.5		532,770,066
Judicial Branch (0250)						2,070,314
	Judicial Council AJP and CAC Account	Checking Account			02/23/2023	2,000,000
	Judicial Council Conference Reimbursement	Checking Account			03/08/2010	70,314
Public Employees' Retirement System (7900)						6,153,196
	CalPERS EFT	Checking Account			04/02/1999	6,153,196
Scholarshare Investment Board (0954)						16,677,677,218
	CalKIDS	Trust Account	Education	CEC 69996-69996.9		1,096,788,882
	ScholarShare 529	Trust Account	Education	529/69980-69996, 70010-70011.9		15,580,888,336
State Department of Health Care Services (4260)						5,005
	Backup Withholding IRS Tax	Checking Account			05/29/1998	5,005

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
State Teachers' Retirement System (7920)						16,844,286
	California State Teachers Retirement System	Checking Account			04/04/2001	18,794
	Jones Lang Lasalle Americas INC AAF California State Teachers Retirement	Checking Account	Education	22380		16,825,492
Total Accounts Outside the State Treasury						\$ 27,592,025,626

(Concluded)

Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2024

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2024, these accounts had zero balances. Agencies that only had zero balance active accounts are shown in this report. Any agency that had both balance and zero balance active accounts are shown in the State Treasury Active Accounts with Balances as of June 30, 2024.

California African-American Museum (3105)
California Children and Families Commission (4250)
California Debt and Investment Advisory Commission (0956)
California Debt Limit Allocation Committee (0959)
California Department of Tax and Fee Administration (7600)
California Educational Facilities Authority (0989)
California Gambling Control Commission (0855)
California Health Benefit Exchange (4800)
California Health Facilities Financing Authority (0977)
California Horse Racing Board (1750)
California Institute for Regenerative Medicine (6445)
California Polytechnic State University, San Luis Obispo (6820)
California Privacy Protection Agency (1703)
California State Polytechnic University, Pomona (6770)
California State Summer School for the Arts (6255)
California State University, Bakersfield (6650)
California State University, Channel Islands (6850)
California State University, Chico (6680)
California State University, Dominguez Hills (6690)
California State University, East Bay (6720)
California State University, Fresno (6700)
California State University, Fullerton (6710)
California State University, Humboldt (6730)
California State University, Long Beach (6740)
California State University, Los Angeles (6750)
California State University, Maritime Academy (6752)
California State University, Monterey Bay (6756)
California State University, Northridge (6760)
California State University, Sacramento (6780)
California State University, San Bernardino (6660)
California State University, San Francisco (6800)
California State University, San Jose (6810)
California State University, San Marcos (6840)
California State University, Stanislaus (6670)
California Student Aid Commission (6980)
California Tahoe Conservancy (3125)
California Tax Credit Allocation Committee (0968)
Commission on Peace Officer Standards and Training (8120)
Commission on Teacher Credentialing (6360)
Department of Alcoholic Beverage Control (2100)
Department of Conservation (3480)
Department of Education (6100)
Department of Financial Protection and Innovation (1701)

Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2024

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2024, these accounts had zero balances. Agencies that only had zero balance active accounts are shown in this report. Any agency that had both balance and zero balance active accounts are shown in the State Treasury Active Accounts with Balances as of June 30, 2024.

Department of General Services (7760)
Department of Health Care Access and Information (4140)
Department of Industrial Relations (7350)
Department of Insurance (0845)
Department of Justice (0820)
Department of Managed Health Care (4150)
Department of Parks and Recreation (3790)
Department of Real Estate (2320)
Department of Resources Recycling and Recovery (3970)
Department of the California Highway Patrol (2720)
Department of Toxic Substances Control (3960)
Department of Transportation (2660)
Emergency Medical Services Authority (4120)
Exposition Park (3100)
Fair Political Practices Commission (8620)
Franchise Tax Board (7730)
Military Department (8940)
Office of Emergency Services (0690)
Public Employment Relations Board (7320)
Public Utilities Commission (8660)
San Francisco Bay Conservation and Development Commission (3820)
School Facilities Aid Program (6350)
Secretary of State (0890)
Secretary of the Natural Resources Agency (0540)
State Air Resources Board (3900)
State Coastal Conservancy (3760)
State Controller's Office (0840)
State Lands Commission (3560)
State Treasurer (0950)
State Water Resources Control Board (3940)
Tax Relief (9100)

(Concluded)

Report of Accounts Outside the State Treasury

No Accounts Outside the State Treasury to Report as of June 30, 2024

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2024.

Agricultural Labor Relations Board (7300)
Alcoholic Beverage Control Appeals Board (2120)
Augmentation for Employee Compensation (9800)
Baldwin Hills and Urban Watersheds Conservancy (3835)
Board of Governors of the California Community Colleges (6870)
Board of Pilot Commissioners for the Bays of San Francisco, San Pablo, and Suisun (2670)
Board of State and Community Corrections (5227)
California Arts Council (8260)
California Citizens Compensation Commission (8385)
California Coastal Commission (3720)
California Conservation Corps (3340)
California Department of Aging (4170)
California Law Revision Commission (8830)
California School Finance Authority (0985)
California School for the Blind (6200)
California School for the Deaf — Fremont (6240)
California School for the Deaf — Riverside (6250)
California Senior Legislature (4185)
California State Auditor's Office (8855)
California State Library (6120)
California Transportation Commission (2600)
California Transportation Financing Authority (0964)
California Urban Waterfront Area Restoration Financing Authority (0983)
California Victim Compensation Board (7870)
California Workforce Development Board (7120)
Cannabis Control Appeals Panel (1045)
Capital Outlay Planning and Studies Funding (9860)
Cash Management and Budgetary Loans (9620)
Citizens Redistricting Commission (0911)
Civil Rights Department (1700)
Coachella Valley Mountains Conservancy (3850)
Colorado River Board of California (3460)
Commission on Aging (4180)
Commission on Asian and Pacific Islander American Affairs (8825)
Commission on Judicial Performance (0280)
Commission on State Mandates (8885)
Delta Protection Commission (3840)
Delta Stewardship Council (3885)
Department of Community Services and Development (4700)
Department of Finance (8860)
Diagnostic Centers (6260)
Education Audit Appeals Panel (6125)
Equity Claims and Settlements and Judgments (9670)
Equity Claims by Victim Compensation Board and Department of General Services (9671)

Report of Accounts Outside the State Treasury

No Accounts Outside the State Treasury to Report as of June 30, 2024

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2024.

Federal Immigration Funding — Incarceration (5990)
 Financial Information System for California (8880)
 General Fund Credits from Federal Funds (9910)
 Governor Elect and Outgoing Governor (0730)
 Governor's Office (0500)
 Governor's Portrait (0720)
 High-Speed Rail Authority (2665)
 High-Speed Rail Authority Office of the Inspector General (2667)
 Interest Payments to the Federal Government (9625)
 Legislative Counsel Bureau (0160)
 Mental Health Services Oversight and Accountability Commission (4560)
 Milton Marks "Little Hoover" Commission on California State Government Organization and Economy (8780)
 Native American Heritage Commission (3780)
 Office of Administrative Law (7910)
 Office of Data and Innovation (7504)
 Office of Energy Infrastructure Safety (3355)
 Office of Environmental Health Hazard Assessment (3980)
 Office of Planning and Research (0650)
 Office of Tax Appeals (0870)
 Office of Technology and Solutions Integration (0531)
 Office of the Inspector General (0552)
 Office of the Lieutenant Governor (0750)
 Public Works Board (8850)
 Sacramento-San Joaquin Delta Conservancy (3875)
 San Diego River Conservancy (3845)
 San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy (3825)
 San Joaquin River Conservancy (3830)
 Santa Monica Mountains Conservancy (3810)
 Secretary for Business, Consumer Services, and Housing Agency (0515)
 Secretary for California Health and Human Services Agency (0530)
 Secretary for Environmental Protection (0555)
 Secretary for Government Operations Agency (0511)
 Secretary for Labor and Workforce Development Agency (0559)
 Secretary for Transportation Agency (0521)
 Settlements and Judgments by Department of Justice (9672)
 Sierra Nevada Conservancy (3855)
 State Council on Developmental Disabilities (4100)
 State Independent Living Council (5170)
 State Personnel Board (7503)
 State Public Defender (8140)
 State Transit Assistance (2640)
 Statewide General Administrative Expenditures (Pro Rata) (9900)
 Wildlife Conservation Board (3640)

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STATE OF CALIFORNIA
Office of the State Controller
MALIA M. COHEN
California State Controller

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Cathy Leal
Chief Operating Officer /
Acting Chief Administrative Officer

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