

State of California

Budgetary/Legal Basis Annual Report

For the Fiscal Year Ended June 30, 2023



MALIA M. COHEN

California State Controller's Office



MALIA M. COHEN

California State Controller



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

July 12, 2024

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, 2023. 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 2024-25 Governor's Budget should reconcile with this report.

Major highlights of this report include the following:

- General Fund revenues decreased by 18.6 percent, from \$224.0 billion in fiscal year 2021-22 to \$182.4 billion in fiscal year 2022-23. This \$41.6 billion decrease resulted primarily from corporation and personal income tax revenue.
- Personal income tax, sales, and corporation tax revenues decreased due to a 2022 stock market correction following the 2021 stock market surge.
- General Fund expenditures increased by 8.4 percent, from \$198.6 billion in fiscal year 2021-22 to \$215.3 billion in fiscal year 2022-23. This \$16.7 billion increase in expenditures is due primarily to increased spending for health and human services and emergency relief under the 2022-23 Budget Act.
- General Fund ending fund balance decreased from approximately \$69.2 billion as of June 30, 2022, to \$32.1 billion as of June 30, 2023. The \$32.1 billion fund balance includes \$57.2 billion in reserves and Special Funds for Economic Uncertainties and a \$25.1 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, 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 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, 2023

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 18,199,799	\$ 39,298,903	\$ 3,409,332	\$ 487,755
PMIA Loans Receivable	—	89,325	6,489	342
Deposits in Surplus Money Investment Fund	—	1,005,158	7,859	10,605,760
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	325,915	217,849	36,836,999	1,076,580
Due From Other Funds	39,131,023	10,595,459	2,654,816	3,410,573
Due From Other Governments	1,754,253	6,965	—	4,861
Prepaid Expenses	443,082	1,924	—	50,043
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	—	—	—	—
Total Assets	\$ 60,032,904	\$ 51,215,583	\$ 42,915,495	\$ 15,635,914
LIABILITIES				
Accounts Payable	\$ 4,242,993	\$ 172,296	\$ 19,479	\$ 343,584
Benefits Payable	—	—	—	—
Due To Other Funds	8,981,593	7,950,161	35,518,597	4,950,648
Due To Other Governments	14,112,468	90,838	3,033,597	946,852
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	23,074	36,178	2,817	111,359
Deposits	—	—	—	2,993
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	569,121	8,906,624	4,341,005	264,538
Total Liabilities	27,929,249	17,156,097	42,915,495	6,619,974
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Employees' Benefits	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	35,896,615	295,289	—	13,048,014
Reserved for Deposits	—	—	—	—
Special Funds for Economic Uncertainties	3,299,908	—	—	—
Budget Stabilization Account	—	22,252,422	—	—
Contingency Reserve for Economic Uncertainties	—	11,286,605	—	691,583
Unreserved-Undesignated	(25,093,498)	(88,323)	—	(6,837,592)
Total Fund Balance (Deficit) – Unadjusted	14,103,025	33,745,993	—	6,902,005
Adjustments to Fund Balance				
Reserved for Encumbrances	18,000,630	313,493	—	2,113,935
Total Fund Balance (Deficit) – Adjusted	32,103,655	34,059,486	—	9,015,940
Total Liabilities, Reserves, and Fund Balance	\$ 60,032,904	\$ 51,215,583	\$ 42,915,495	\$ 15,635,914

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	
\$ 16,288,099	\$ 23,764	\$ 637,544	\$ 922,513	\$ 71,925,273	\$ 1,056,837	\$ 42,294,530	\$ 194,544,349
36,622	52	1,473	739	163,430	—	60,482	358,954
28,352,404	3,603,082	6,405,958	8,513,923	3,229,491	367,301	7,992,617	70,083,553
—	—	475,075	—	—	—	—	475,075
1,593,196	4,928	804,084	1,838,689	22,702	82,533,885	3,115,169	128,369,996
11,529,355	560,895	767,502	287,003	1,740,684	1,265,434	3,225,209	75,167,953
76,313	4,840	29,846,867	90,119	448,190	39	99,576	32,332,023
14,263	118	4,376	79,692	26,098	1,648	44,645	665,889
—	—	—	21,522	103,670	—	8,156	133,348
—	829,133	—	21,972,307	135,818	855,483,178	35,081,367	913,501,803
1,235	—	—	3,298,130	8,488,707	—	481,265	12,448,169
—	—	—	—	—	—	—	—
—	—	2,858	12,861,716	8,066,838	940,316	3,093,287	24,965,015
—	—	122,566	316,285	545,807	6,859	95,962	1,087,479
—	—	(125,424)	(6,246,223)	(988,759)	—	(3,188,764)	(10,549,170)
—	—	—	—	—	—	47,701,033	47,701,033
—	—	—	3,387,024	—	—	8,708,331	12,095,355
—	—	1	182,676	47,992	223,625	78,024	532,318
\$ 57,891,487	\$ 5,026,812	\$ 38,942,880	\$ 47,526,115	\$ 93,955,941	\$ 941,879,122	\$ 148,890,889	\$ 1,503,913,142
\$ 1,583,173	\$ 677,371	\$ 12,012,343	\$ 2,705,308	\$ 3,225,493	\$ 104,992,652	\$ 3,158,612	\$ 133,133,304
—	—	—	884,547	—	—	—	884,547
6,612,015	2,263,785	2,999,004	832,166	4,446,551	13,910	2,091,663	76,660,093
4,318,841	55,629	36,584,197	47,395	4,493,615	12	2,713,406	66,396,850
—	—	—	70,486	115,776	—	577	186,839
—	—	—	102,725	—	—	—	102,725
373,599	—	13,200	745,463	79,211	—	1,019,037	2,403,938
74,891	—	—	241,710	76,660,400	—	1,102,919	78,082,913
—	—	—	—	358,954	—	—	358,954
—	—	7,863	5,260	298,150	—	—	311,273
—	—	—	—	—	—	—	—
—	—	—	290,103	24,509	4,767	203,392	522,771
—	—	—	4,724,987	10,206,977	348,697	8,556,620	23,837,281
44,131	—	116,519	14,564,893	673,181	34,511,998	6,953,137	70,945,147
13,006,650	2,996,785	51,733,126	25,215,043	100,582,817	139,872,036	25,799,363	453,826,635
—	—	—	—	111,222	—	—	111,222
—	—	—	—	—	802,007,086	—	802,007,086
14,932,857	15,251,486	—	—	—	—	—	79,424,261
—	—	—	—	—	—	61,976,230	61,976,230
—	—	—	—	—	—	—	3,299,908
—	—	—	—	—	—	—	22,252,422
21,690,404	—	—	—	—	—	—	33,668,592
(959,383)	(20,715,938)	(12,790,246)	22,311,072	(6,738,098)	—	61,115,296	10,203,290
35,663,878	(5,464,452)	(12,790,246)	22,311,072	(6,626,876)	802,007,086	123,091,526	1,012,943,011
9,220,959	7,494,479	—	—	—	—	—	37,143,496
44,884,837	2,030,027	(12,790,246)	22,311,072	(6,626,876)	802,007,086	123,091,526	1,050,086,507
\$ 57,891,487	\$ 5,026,812	\$ 38,942,880	\$ 47,526,115	\$ 93,955,941	\$ 941,879,122	\$ 148,890,889	\$ 1,503,913,142

Combined Statement of Operations

All Fund Types

Year Ended June 30, 2023

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE (DEFICIT), BEGINNING	\$ 69,181,771	\$ 26,849,301	\$ —	\$ 8,925,479
ADDITIONS				
Revenues	182,415,953	1,133,217	20,417,801	17,859,427
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	—	—	177,848,757	—
Sales Tax Collected for Local Government	—	—	26,037,183	—
Transfers From Other Funds	9,591,878	4,626,110	—	21,732,328
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	(3,258,511)	(4,685)	(2,509,336)	(4,451)
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	238,534	26,310,972	5,118,428	11,896,577
Total Additions	188,987,854	32,065,614	226,912,833	51,483,881
DEDUCTIONS				
Appropriation Expenditures				
State Operations	61,731,318	896,842	215,097	8,622,334
Local Assistance	151,755,952	(4,835,308)*	—	5,364,363
Capital Outlay	1,805,528	—	—	1,334,474
Total Appropriation Expenditures	215,292,798	(3,938,466)	215,097	15,321,171
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	—	—	177,848,757	—
Distribution of Local Sales Tax Collections	—	—	26,037,183	—
Transfers To Other Funds	9,303,055	2,522,354	20,360,535	23,243,157
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	1,470,117	(22,468)	—	934,181
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	26,294,009	2,451,261	11,894,911
Total Deductions	226,065,970	24,855,429	226,912,833	51,393,420
FUND BALANCE (DEFICIT), ENDING	\$ 32,103,655	\$ 34,059,486	\$ —	\$ 9,015,940

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

† Beginning fund balances are restated due to fund reclassification.

^ Abnormal balance in Capital Outlay is due to the Less Funding provided by General Fund.

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

▫ Fund deficit is due to Senate Bill 84. Refer to Notes section 4C.

‡ Beginning fund balance is restated due to fund balance correction.

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	
\$ 33,750,773 †	\$ 1,708,024	\$ (8,043,868)	\$ 23,592,639	\$ (6,937,420) †	\$ 759,398,572	\$ 128,002,106 ‡	\$ 1,036,427,377
28,497,239	—	—	—	—	—	—	250,323,637
—	6,773	5,294,149	24,295,343	17,629,846	—	145,865,710	193,091,821
—	—	128,307,707	—	—	—	2,552,958	130,860,665
—	—	—	—	—	33,959,010	5,663,209	39,622,219
—	116,248	—	756,284	1,560	52,958,614	1,179,092	55,011,798
—	—	—	—	—	—	—	—
—	—	—	—	—	—	37,642,248	37,642,248
—	—	—	—	—	10,002,403	—	10,002,403
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	177,848,757
—	—	—	—	—	—	—	26,037,183
58,254,789	521,705	8,001,767	402,289	1,049,379	—	7,706,636	111,886,881
—	—	—	—	—	—	—	—
(42,502)	(860)	(1,571)	(74,369)	34,902	(1,614,773)	12,829	(7,463,327)
—	—	—	—	—	—	301	—
9,669	5,147,671	—	64,611	337,064	4,255,992	6,017,183	59,396,701
86,719,195	5,791,537	141,602,052	25,444,158	19,052,751	99,561,246	206,640,166	1,084,261,287
8,041,958	—	—	—	—	—	—	79,507,549
27,784,482	—	—	—	—	—	—	180,069,489
(806,426) ^	—	—	—	—	—	—	2,333,576
35,020,014	—	—	—	—	—	—	261,910,614
—	4,923,351	128,108,254	22,690,822	18,326,220	—	163,309,919	337,358,566
—	—	—	—	—	—	46,552,529	46,552,529
—	—	—	—	—	—	—	—
—	—	—	—	—	6,742,490	—	6,742,490
—	—	—	—	—	530,348	—	530,348
—	—	—	—	—	—	—	—
—	—	—	—	—	49,667,857	—	49,667,857
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	177,848,757
—	—	—	—	—	—	—	26,037,183
38,586,217	513,389	13,674,903	2,344,459	555,486	8,972	1,517,645	112,630,172
—	—	—	286,923	—	11,520	—	298,443
—	—	—	567,128	—	—	—	567,128
—	—	—	—	—	—	—	—
1,978,900	32,794	4,565,273	757,067	(140,952)	(8,455)	37,210	9,603,667
—	—	—	79,028	1,453	—	—	80,481
—	—	—	298	—	—	133,443	40,773,922
75,585,131	5,469,534	146,348,430	26,725,725	18,742,207	56,952,732	211,550,746	1,070,602,157
\$ 44,884,837	\$ 2,030,027	\$ (12,790,246)	\$ 22,311,072	\$ (6,626,876) □	\$ 802,007,086	\$ 123,091,526	\$ 1,050,086,507

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2023

(Amounts in thousands)

	General Fund		
	Actual	Estimated *	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 420,539	\$ 432,742	\$ (12,203)
Cannabis Excise & Cultivation Tax	—	—	—
Cigarette Tax	47,201	46,733	468
Corporation Tax	37,551,271	42,091,346	(4,540,075)
Insurance Gross Premiums Tax	3,707,199	3,672,635	34,564
Mobilehome In-Lieu Tax	937	769	168
Motor Vehicle License (In-Lieu) Fees	2	—	2
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Personal Income Tax	102,561,393	122,768,631	(20,207,238)
Retail Sales and Use Tax	33,323,599	33,072,288	251,311
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Retail Sales and Use Tax – Realignment	—	—	—
Transportation Improvement Fees	—	—	—
Total Major Taxes and Licenses	177,612,141	202,085,144	(24,473,003)
MINOR REVENUES	4,803,812	4,213,692	590,120
TOTAL ALL REVENUES	\$ 182,415,953	\$ 206,298,836	\$ (23,882,883)

* Refer to Notes section 1H.

Special Fund Types			Total		
Actual	Estimated *	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 420,539	\$ 432,742	\$ (12,203)
515,832	485,155	30,677	515,832	485,155	30,677
1,584,318	1,592,400	(8,082)	1,631,519	1,639,133	(7,614)
—	—	—	37,551,271	42,091,346	(4,540,075)
—	—	—	3,707,199	3,672,635	34,564
1,888	1,922	(34)	2,825	2,691	134
3,432,123	3,346,188	85,935	3,432,125	3,346,188	85,937
7,326,661	7,300,421	26,240	7,326,661	7,300,421	26,240
1,383,596	1,400,891	(17,295)	1,383,596	1,400,891	(17,295)
5,781,620	5,711,785	69,835	5,781,620	5,711,785	69,835
1,702,917	3,204,823	(1,501,906)	104,264,310	125,973,454	(21,709,144)
15,614,613	1,417,675	14,196,938	48,938,212	34,489,963	14,448,249
—	—	—	—	—	—
4,803,188	14,119,638	(9,316,450)	4,803,188	14,119,638	(9,316,450)
2,228,109	2,132,796	95,313	2,228,109	2,132,796	95,313
44,374,865	40,713,694	3,661,171	221,987,006	242,798,838	(20,811,832)
23,532,819	25,689,982	(2,157,163)	28,336,631	29,903,674	(1,567,043)
\$ 67,907,684	\$ 66,403,676	\$ 1,504,008	\$ 250,323,637	\$ 272,702,512	\$ (22,378,875)

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

Year Ended June 30, 2023

(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, and Executive			
Legislative	\$ 583,707	\$ 583,707	\$ —
Judicial	3,451,423	3,811,562	360,139
Executive	9,851,035	10,328,172	477,137
Business, Consumer Services, and Housing	1,937,470	2,248,957	311,487
Transportation	966,991	987,616	20,625
Natural Resources	6,926,414	7,521,720	595,306
Environmental Protection	1,173,937	1,192,537	18,600
Health and Human Services	58,105,372	64,269,699	6,164,327
Corrections and Rehabilitation	14,832,803	15,460,941	628,138
Education			
Education K – 12	73,329,117	73,423,999	94,882
Higher Education	22,910,715	23,203,611	292,896
Labor and Workforce Development	1,193,818	1,329,619	135,801
Government Operations	14,187,106	14,418,066	230,960
General Government			
Non-Agency Departments	1,678,640	1,893,765	215,125
Tax Relief/Local Government	634,455	715,834	81,379
Shared Revenues	649	649	—
Other Statewide Expenditures	12,058,271	12,641,956	583,685
Reserved for Encumbrances	(7,431,404)	(7,431,404)	—
Statewide General Administration Expenditures (Pro Rata)	(900,773)	(900,773)	—
General Fund Credits from Federal Funds (SWCAP)	(196,948)	(196,948)	—
TOTAL ALL EXPENDITURES	\$ 215,292,798	\$ 225,503,285	\$ 10,210,487

* Abnormal balances in expenditures due to Less Funding provided by the General Fund.

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ 173,210	\$ 173,210	\$ —	\$ 756,917	\$ 756,917	\$ —
1,595,816	1,744,362	148,546	5,047,239	5,555,924	508,685
(2,492,700) *	(2,201,612)	291,088	7,358,335	8,126,560	768,225
1,079,176	3,209,901	2,130,725	3,016,646	5,458,858	2,442,212
12,420,612	14,109,818	1,689,206	13,387,603	15,097,434	1,709,831
2,321,793	2,595,418	273,625	9,248,207	10,117,138	868,931
4,251,248	4,582,386	331,138	5,425,185	5,774,923	349,738
31,049,521	32,949,901	1,900,380	89,154,893	97,219,600	8,064,707
96,199	133,958	37,759	14,929,002	15,594,899	665,897
(6,234,908) *	(6,233,495)	1,413	67,094,209	67,190,504	96,295
85,700	100,370	14,670	22,996,415	23,303,981	307,566
857,380	1,029,128	171,748	2,051,198	2,358,747	307,549
664,172	706,409	42,237	14,851,278	15,124,475	273,197
1,595,317	1,896,903	301,586	3,273,957	3,790,668	516,711
5,661	5,661	—	640,116	721,495	81,379
3,359,401	3,359,401	—	3,360,050	3,360,050	—
(4,966,448) *	(4,446,562)	519,886	7,091,823	8,195,394	1,103,571
(87,252)	(87,252)	—	(7,518,656)	(7,518,656)	—
843,918	843,918	—	(56,855)	(56,855)	—
—	—	—	(196,948)	(196,948)	—
\$ 46,617,816	\$ 54,471,823	\$ 7,854,007	\$ 261,910,614	\$ 279,975,108	\$ 18,064,494

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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, 2023. 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)
- CARE Act Accountability Fund (Fund 3424)
- Demonstration Disproportionate Share Hospital Fund (Fund 7502)
- Health Care Support Fund (Fund 7503)
- 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, 2023, the SFEU has a balance of \$3.3 billion, which is shown as a separate line from the deficit balance of \$25.1 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, 2023. 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 2023-24 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 2022-23.

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 2022-23, 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, 2023, general obligation bonds outstanding in the amount of approximately \$37 million 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, 2023, commercial paper notes of \$1.3 billion were outstanding.

NOTE 4: SIGNIFICANT AND ON-GOING CHANGES IN CURRENT FISCAL YEAR

A. COVID-19

The United States Federal government provided California with significant funding in response to the COVID-19 pandemic, which helped to mitigate a potential budget problem for the State. In March 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to support urgent COVID-19 response efforts to continue to decrease spread of the virus, replace lost revenue for eligible state, local, territorial, and Tribal governments to strengthen support for vital public services and help retain jobs, support immediate economic stabilization for households and business, and address systemic public health and economic challenges due to the impacts of the pandemic. The State established the Coronavirus Relief Fund to administer CARES Act funds from the Federal government.

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'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 in responding to the COVID-19 emergency.

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 (0330) has a fund balance of \$33 million,

and the Local Revenue Fund 2011 (3171) has a fund balance of \$63 million. As a result, the total ending fund balance in the Local Realignment funds for fiscal year 2022-23 is \$96 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, 2023;
- Agencies with active accounts with zero balances as of June 30, 2023*; and
- Agencies that have declared that they have no accounts outside the State Treasury to report as of June 30, 2023.

* 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, 2023. 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, 2023.

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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, 2023

(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	\$ 1	\$ 655	\$ —
Deposits in Surplus Money Investment Fund	6,184	—	2,430
Receivables	393	60	—
Due From Other Funds	46	—	1,569
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,624	\$ 715	\$ 3,999
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 427
Due To Other Funds	20	—	42
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	20	—	469
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	6,604	715	3,521
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	6,604	715	3,521
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	9
Total Fund Balance (Deficit) – Adjusted	6,604	715	3,530
Total Liabilities and Fund Balance	\$ 6,624	\$ 715	\$ 3,999

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)
\$ 23,288,422	\$ —	\$ —	\$ —	\$ 55	\$ 3,042	\$ —
—	15,994	5	—	—	—	42,829
—	—	—	—	—	—	330
1,388,000	120	—	1	—	—	13,861
—	—	—	—	1	—	1,428
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 24,676,422	\$ 16,114	\$ 5	\$ 1	\$ 56	\$ 3,042	\$ 58,448
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,292
2,424,000	—	—	1	41	—	9,746
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	15,000
2,424,000	—	—	1	41	—	26,038
—	—	—	—	—	77,646	12,322
22,252,422	—	—	—	—	—	—
—	16,114	5	—	15	—	16,485
—	—	—	—	—	(74,604)	—
22,252,422	16,114	5	—	15	3,042	28,807
—	—	—	—	—	—	3,603
22,252,422	16,114	5	—	15	3,042	32,410
\$ 24,676,422	\$ 16,114	\$ 5	\$ 1	\$ 56	\$ 3,042	\$ 58,448

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2023

(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	\$ 1	\$ 10,141	\$ 2,044
Deposits in Surplus Money Investment Fund	—	—	28,190
Receivables	—	19	2,053
Due From Other Funds	—	—	1,069
Due From Other Governments	—	119	377
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1	\$ 10,279	\$ 33,733
LIABILITIES			
Accounts Payable	\$ —	\$ 2,299	\$ 1,706
Due To Other Funds	—	1,258	794
Due To Other Governments	—	5,488	57
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	9,045	2,557
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	1	1,195	30,592
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1	1,195	30,592
Adjustments to Fund Balance			
Reserved for Encumbrances	—	39	584
Total Fund Balance (Deficit) – Adjusted	1	1,234	31,176
Total Liabilities and Fund Balance	\$ 1	\$ 10,279	\$ 33,733

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)
\$ 25	\$ 32	\$ —	\$ 2,432	\$ 5,464,535	\$ 566	\$ —
895	3,527	155	43,892	—	99,823	46
27	185	—	5	53	150	—
81	67	1	352	82,844	28,065	—
—	129	—	584	—	—	—
—	—	—	—	—	312	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,028	\$ 3,940	\$ 156	\$ 47,265	\$ 5,547,432	\$ 128,916	\$ 46
\$ 1	\$ 5	\$ —	\$ —	\$ —	\$ 75	\$ —
—	24	—	3,053	5,464,535	22,200	—
—	—	—	—	82,844	1	—
—	—	—	9,728	—	401	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	29	—	12,781	5,547,379	22,677	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,027	3,908	156	33,974	53	96,945	46
—	—	—	—	—	—	—
1,027	3,908	156	33,974	53	96,945	46
—	3	—	510	—	9,294	—
1,027	3,911	156	34,484	53	106,239	46
\$ 1,028	\$ 3,940	\$ 156	\$ 47,265	\$ 5,547,432	\$ 128,916	\$ 46

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2023

(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	\$ 6	\$ —	\$ 642
Deposits in Surplus Money Investment Fund	220	3,044	—
Receivables	—	—	—
Due From Other Funds	2	21	11
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 228	\$ 3,065	\$ 653
LIABILITIES			
Accounts Payable	\$ 2	\$ (2)	\$ —
Due To Other Funds	71	12	—
Due To Other Governments	—	446	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	73	456	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	128	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	123	1,487	653
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	123	1,615	653
Adjustments to Fund Balance			
Reserved for Encumbrances	32	994	—
Total Fund Balance (Deficit) – Adjusted	155	2,609	653
Total Liabilities and Fund Balance	\$ 228	\$ 3,065	\$ 653

							<u>Geothermal Resources Development Account</u>	
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)		
\$ 1,469	\$ 62	\$ —	\$ 1,197	\$ 2	\$ —	\$ —		
35,983	1,872	7,823	14,093	3,508	—	6,982		
8,662	61	—	3	—	—	—		
6,470	14	59	454	32	277	135		
4,202	—	—	5	—	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
\$ 56,786	\$ 2,009	\$ 7,882	\$ 15,752	\$ 3,542	\$ 277	\$ 7,117		
\$ 5,244	\$ 1	\$ 83	\$ 664	\$ 114	\$ —	\$ —		
305	46	26	818	—	166	—		
26	—	—	2	—	111	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
5,575	47	109	1,484	114	277	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
49,921	1,925	7,744	13,330	3,428	—	7,117		
—	—	—	—	—	—	—		
49,921	1,925	7,744	13,330	3,428	—	7,117		
1,290	37	29	938	—	—	—		
51,211	1,962	7,773	14,268	3,428	—	7,117		
\$ 56,786	\$ 2,009	\$ 7,882	\$ 15,752	\$ 3,542	\$ 277	\$ 7,117		

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2023

(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	\$ 533	\$ —
Deposits in Surplus Money Investment Fund	711	30,786	1,492
Receivables	—	10,636	—
Due From Other Funds	27	23,354	12
Due From Other Governments	—	—	—
Prepaid Expenses	—	525	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 739	\$ 65,834	\$ 1,504
LIABILITIES			
Accounts Payable	\$ 265	\$ 434	\$ 21
Due To Other Funds	15	608	—
Due To Other Governments	—	3	—
Advance Collections	—	8,065	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	280	9,110	21
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	411	46,776	824
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	411	46,776	824
Adjustments to Fund Balance			
Reserved for Encumbrances	48	9,948	659
Total Fund Balance (Deficit) – Adjusted	459	56,724	1,483
Total Liabilities and Fund Balance	\$ 739	\$ 65,834	\$ 1,504

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

Lake Tahoe Science and Lake Improvement Account (1018)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account * (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)
\$ 6,491	\$ —	\$ 13,067	\$ —	\$ 2,369	\$ 5,074	\$ 12,187
—	402	—	—	—	—	—
—	—	116	—	529	51	508
—	3	19	—	—	249	171
—	—	—	—	—	—	120
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,491	\$ 405	\$ 13,202	\$ —	\$ 2,898	\$ 5,374	\$ 12,986
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 15
95	—	970	—	262	167	983
37	—	—	—	150	—	—
—	—	—	—	2,369	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	24
132	—	970	—	2,781	167	1,022
184	—	—	—	—	—	—
—	—	—	—	—	—	—
5,106	405	10,131	—	—	5,203	11,735
—	—	—	—	—	—	—
5,290	405	10,131	—	—	5,203	11,735
1,069	—	2,101	—	117	4	229
6,359	405	12,232	—	117	5,207	11,964
\$ 6,491	\$ 405	\$ 13,202	\$ —	\$ 2,898	\$ 5,374	\$ 12,986

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rapid Response Reserve Fund (1028)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 81	\$ 1,820	\$ 405
Deposits in Surplus Money Investment Fund	21,856	261,956	—
Receivables	4,452	119,479	—
Due From Other Funds	180	20,981	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	1,087	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 26,569	\$ 405,323	\$ 405
LIABILITIES			
Accounts Payable	\$ 174	\$ 13,447	\$ —
Due To Other Funds	2,571	1,157	—
Due To Other Governments	—	1,622	—
Advance Collections	—	5,280	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,745	21,506	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	2,223	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	22,634	306,925	405
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	22,634	309,148	405
Adjustments to Fund Balance			
Reserved for Encumbrances	1,190	74,669	—
Total Fund Balance (Deficit) – Adjusted	23,824	383,817	405
Total Liabilities and Fund Balance	\$ 26,569	\$ 405,323	\$ 405

Rural CUPA Reimbursement Account (1006)	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)
\$ 1,149	\$ 900,000	\$ —	\$ —	\$ 3,209	\$ —	\$ 2
—	—	26,760	45,355	—	350	2,496
—	—	46	—	—	—	23
—	—	201	349	—	3	20
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,149	\$ 900,000	\$ 27,007	\$ 45,704	\$ 3,209	\$ 353	\$ 2,541
\$ —	\$ —	\$ 8	\$ 624	\$ —	\$ —	\$ 2
—	—	—	—	1	—	234
—	—	—	46	—	—	1
—	—	4,013	—	—	—	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	4,021	670	1	—	246
—	—	—	25,081	—	—	—
—	—	—	—	—	—	—
1,149	900,000	22,550	2,672	3,206	353	2,228
—	—	—	—	—	—	—
1,149	900,000	22,550	27,753	3,206	353	2,228
—	—	436	17,281	2	—	67
1,149	900,000	22,986	45,034	3,208	353	2,295
\$ 1,149	\$ 900,000	\$ 27,007	\$ 45,704	\$ 3,209	\$ 353	\$ 2,541

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2023

(Amounts in thousands)

	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 120,236	\$ 2,257	\$ 26,602
Deposits in Surplus Money Investment Fund	—	99,462	—
Receivables	36,484	1,034	48
Due From Other Funds	124	720	232
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 156,844	\$ 103,473	\$ 26,882
LIABILITIES			
Accounts Payable	\$ 4,498	\$ 9	\$ 1,289
Due To Other Funds	1,037	400	891
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,535	409	2,180
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	11,250	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	33,878	59,209	24,338
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	33,878	70,459	24,338
Adjustments to Fund Balance			
Reserved for Encumbrances	117,431	32,605	364
Total Fund Balance (Deficit) – Adjusted	151,309	103,064	24,702
Total Liabilities and Fund Balance	\$ 156,844	\$ 103,473	\$ 26,882

State Notes Expense Account (0467)	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)
\$ 250	\$ —	\$ 1,772	\$ 9,514,373	\$ 1,021	\$ —	\$ —
—	5,026	—	—	177,865	24	13,122
—	—	—	—	32,442	—	—
—	38	9,023,651	—	1,468	—	106
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 250	\$ 5,064	\$ 9,025,423	\$ 9,514,373	\$ 212,796	\$ 24	\$ 13,228
\$ —	\$ 43	\$ 133,823	\$ —	\$ 5,666	\$ —	\$ 67
—	1,115	—	—	11,655	7	835
—	—	—	—	4	—	—
—	—	—	—	6,296	—	17
—	—	—	—	—	—	—
—	—	8,891,600	—	—	—	—
—	1,158	9,025,423	—	23,621	7	919
8	—	—	—	166,447	—	—
—	—	—	—	—	—	—
242	3,820	—	9,514,373	—	17	10,931
—	—	—	—	(13,719)	—	—
250	3,820	—	9,514,373	152,728	17	10,931
—	86	—	—	36,447	—	1,378
250	3,906	—	9,514,373	189,175	17	12,309
\$ 250	\$ 5,064	\$ 9,025,423	\$ 9,514,373	\$ 212,796	\$ 24	\$ 13,228

(Continued)

Governmental Cost Funds General Fund Special Accounts Balance Sheet

June 30, 2023

(Amounts in thousands)

	<u>Total</u>
ASSETS	
Cash in State Treasury and Agency Accounts	\$ 39,388,228
Deposits in Surplus Money Investment Fund	1,005,158
Receivables	217,849
Due From Other Funds	10,595,459
Due From Other Governments	6,965
Prepaid Expenses	1,924
Interfund Loans Receivable	—
Other Assets	—
Total Assets	<u>\$ 51,215,583</u>
LIABILITIES	
Accounts Payable	\$ 172,296
Due To Other Funds	7,950,161
Due To Other Governments	90,838
Advance Collections	36,178
Deposits	—
Other Liabilities	8,906,624
Total Liabilities	<u>17,156,097</u>
FUND BALANCE	
Reserved for Unencumbered Balances of Continuing Appropriations	295,289
Budget Stabilization Account	22,252,422
Contingency Reserve for Economic Uncertainties	11,286,605
Unreserved-Undesignated	(88,323)
Total Fund Balance (Deficit) – Unadjusted	<u>33,745,993</u>
Adjustments to Fund Balance	
Reserved for Encumbrances	313,493
Total Fund Balance (Deficit) – Adjusted	<u>34,059,486</u>
Total Liabilities and Fund Balance	<u>\$ 51,215,583</u>

(Concluded)

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Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,508	\$ 691	\$ 2,727
ADDITIONS			
Revenues	1,172	61	12,437
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	42	—	—
Other Additions	—	—	—
Total Additions	1,214	61	12,437
DEDUCTIONS			
Appropriation Expenditures			
State Operations	714	37	11,518
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	714	37	11,518
Transfers To Other Funds	—	—	47
Adjustments to Prior Year Appropriation Expenditures	(596)	—	69
Other Deductions	—	—	—
Total Deductions	118	37	11,634
FUND BALANCE (DEFICIT), ENDING	\$ 6,604	\$ 715	\$ 3,530

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)
\$ 20,320,422	\$ 15,639	\$ 5	\$ —	\$ (10)	\$ 3,042	\$ 41,985
—	444	—	36	337	—	40,649
4,356,000	—	—	—	—	—	33
—	31	—	—	—	—	6,490
—	—	—	—	—	—	—
4,356,000	475	—	36	337	—	47,172
—	—	—	—	312	—	56,966
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	312	—	56,966
2,424,000	—	—	36	—	—	312
—	—	—	—	—	—	(531)
—	—	—	—	—	—	—
2,424,000	—	—	36	312	—	56,747
\$ 22,252,422	\$ 16,114	\$ 5	\$ —	\$ 15	\$ 3,042	\$ 32,410

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Consumer Privacy Fund (1030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1	\$ 2,148	\$ 31,784
ADDITIONS			
Revenues	—	11,719	32,268
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(2)	672
Other Additions	—	—	—
Total Additions	—	11,717	32,940
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	12,387	33,171
Local Assistance	—	—	28
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	12,387	33,199
Transfers To Other Funds	—	283	599
Adjustments to Prior Year Appropriation Expenditures	—	(39)	(250)
Other Deductions	—	—	—
Total Deductions	—	12,631	33,548
FUND BALANCE (DEFICIT), ENDING	\$ 1	\$ 1,234	\$ 31,176

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)
\$ 812	\$ 4,012	\$ 153	\$ 20,783	\$ 53	\$ 92,912	\$ 45
472	2,445	3	19,665	—	1,171	1
—	77	—	8,770	—	71,857	—
279	(281)	—	(1,172)	—	(19)	—
—	—	—	—	—	—	—
751	2,241	3	27,263	—	73,009	1
524	2,275	—	13,510	—	57,043	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
524	2,275	—	13,510	—	57,043	—
12	60	—	220	—	3,878	—
—	7	—	(168)	—	(1,239)	—
—	—	—	—	—	—	—
536	2,342	—	13,562	—	59,682	—
\$ 1,027	\$ 3,911	\$ 156	\$ 34,484	\$ 53	\$ 106,239	\$ 46

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2023

(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	\$ 193	\$ 2,414	\$ 571
ADDITIONS			
Revenues	418	59	635
Transfers From Other Funds	—	1,000	—
Prior Year Revenue Adjustments	11	—	—
Other Additions	—	—	—
Total Additions	429	1,059	635
DEDUCTIONS			
Appropriation Expenditures			
State Operations	437	1,129	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	437	1,129	—
Transfers To Other Funds	16	5	553
Adjustments to Prior Year Appropriation Expenditures	14	(270)	—
Other Deductions	—	—	—
Total Deductions	467	864	553
FUND BALANCE (DEFICIT), ENDING	\$ 155	\$ 2,609	\$ 653

						<u>Geothermal Resources Development Account</u>	
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)	
\$ 42,355	\$ 1,518	\$ 8,604	\$ 19,992	\$ 5,199	\$ —	\$ 5,654	
102,615	812	460	18,728	410	4,172	141	
—	—	—	—	169	—	1,388	
6	22	—	(323)	1	—	—	
—	—	—	—	—	—	—	
102,621	834	460	18,405	580	4,172	1,529	
93,196	385	1,320	24,801	—	1,669	44	
—	—	—	—	—	—	2	
—	—	—	—	—	—	—	
93,196	385	1,320	24,801	—	1,669	46	
1,213	5	6	359	—	2,503	22	
(644)	—	(35)	(1,031)	2,351	—	(2)	
—	—	—	—	—	—	—	
93,765	390	1,291	24,129	2,351	4,172	66	
\$ 51,211	\$ 1,962	\$ 7,773	\$ 14,268	\$ 3,428	\$ —	\$ 7,117	

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,110	\$ 36,881	\$ 1,149
ADDITIONS			
Revenues	1,345	67,140	35
Transfers From Other Funds	—	28,794	—
Prior Year Revenue Adjustments	—	3,889	—
Other Additions	—	—	—
Total Additions	1,345	99,823	35
DEDUCTIONS			
Appropriation Expenditures			
State Operations	337	81,359	(60)
Local Assistance	3,640	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,977	81,359	(60)
Transfers To Other Funds	17	1,933	—
Adjustments to Prior Year Appropriation Expenditures	2	(3,312)	(239)
Other Deductions	—	—	—
Total Deductions	3,996	79,980	(299)
FUND BALANCE (DEFICIT), ENDING	\$ 459	\$ 56,724	\$ 1,483

Lake Tahoe Science and Lake Improvement Account (1018)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Natural Heritage Preservation Tax Credit Reimbursement Account (1010)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)
\$ 5,830	\$ 396	\$ 9,082	\$ 1,000	\$ 769	\$ 4,185	\$ 10,880
2,001	9	8,659	—	3,852	3,227	6,320
—	—	—	—	—	2	2
(3)	—	(44)	—	(968)	648	(1,046)
—	—	—	—	—	—	—
<u>1,998</u>	<u>9</u>	<u>8,615</u>	<u>—</u>	<u>2,884</u>	<u>3,877</u>	<u>5,276</u>
1,100	—	6,028	—	1,739	2,740	4,208
407	—	—	—	1,998	—	—
—	—	—	—	—	—	—
<u>1,507</u>	<u>—</u>	<u>6,028</u>	<u>—</u>	<u>3,737</u>	<u>2,740</u>	<u>4,208</u>
—	—	17	1,000	35	73	—
(38)	—	(580)	—	(236)	42	(16)
—	—	—	—	—	—	—
<u>1,469</u>	<u>—</u>	<u>5,465</u>	<u>1,000</u>	<u>3,536</u>	<u>2,855</u>	<u>4,192</u>
<u>\$ 6,359</u>	<u>\$ 405</u>	<u>\$ 12,232</u>	<u>\$ —</u>	<u>\$ 117</u>	<u>\$ 5,207</u>	<u>\$ 11,964</u>

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Public Utilities Commission Transportation Reimbursement Account (0461)	Public Utilities Commission Utilities Reimbursement Account (0462)	Rapid Response Reserve Fund (1028)
FUND BALANCE (DEFICIT), BEGINNING	\$ 23,367	\$ 240,016	\$ 405
ADDITIONS			
Revenues	27,265	357,211	—
Transfers From Other Funds	99	590	—
Prior Year Revenue Adjustments	106	(5,540)	—
Other Additions	—	—	—
Total Additions	27,470	352,261	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	26,926	156,009	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	26,926	156,009	—
Transfers To Other Funds	347	58,164	—
Adjustments to Prior Year Appropriation Expenditures	(260)	(5,713)	—
Other Deductions	—	—	—
Total Deductions	27,013	208,460	—
FUND BALANCE (DEFICIT), ENDING	\$ 23,824	\$ 383,817	\$ 405

Rural CUPA Reimbursement Account (1006)	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)
\$ 259	\$ 900,000	\$ 22,588	\$ 38,500	\$ 3,042	\$ 370	\$ 1,666
—	—	778	1,049	295	41	2,460
—	—	—	13,930	—	—	2
—	—	50	—	—	—	26
—	—	—	—	—	—	—
—	—	828	14,979	295	41	2,488
—	—	213	8,567	129	58	1,744
(52)	—	—	—	—	—	—
—	—	—	—	—	—	—
(52)	—	213	8,567	129	58	1,744
—	—	217	—	—	—	60
(838)	—	—	(122)	—	—	55
—	—	—	—	—	—	—
(890)	—	430	8,445	129	58	1,859
\$ 1,149	\$ 900,000	\$ 22,986	\$ 45,034	\$ 3,208	\$ 353	\$ 2,295

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	State Emergency Telephone Number Account (0022)	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)
FUND BALANCE (DEFICIT), BEGINNING	\$ 186,085	\$ 95,224	\$ 35,450
ADDITIONS			
Revenues	193,141	3,155	51,105
Transfers From Other Funds	1	—	—
Prior Year Revenue Adjustments	(21,760)	(5)	(16)
Other Additions	—	16,963	—
Total Additions	171,382	20,113	51,089
DEDUCTIONS			
Appropriation Expenditures			
State Operations	41,818	7,588	61,845
Local Assistance	156,872	9,767	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	198,690	17,355	61,845
Transfers To Other Funds	10,091	33	51
Adjustments to Prior Year Appropriation Expenditures	(2,623)	(5,115)	(59)
Other Deductions	—	—	—
Total Deductions	206,158	12,273	61,837
FUND BALANCE (DEFICIT), ENDING	\$ 151,309	\$ 103,064	\$ 24,702

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

State Notes Expense Account (0467)	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)
\$ 250	\$ 3,605	\$ —	\$ 4,506,403	\$ 80,548	\$ 19	\$ 9,010
—	5,607	—	—	135,249	13	11,930
—	1	—	—	143,394	—	1
—	—	—	—	11,078	1	3,142
—	—	26,294,009	—	—	—	—
—	5,608	26,294,009	—	289,721	14	15,073
—	5,245	—	—	165,723	15	12,073
—	—	—	(5,007,970) *	—	—	—
—	—	—	—	—	—	—
—	5,245	—	(5,007,970)	165,723	15	12,073
—	96	—	—	15,947	1	143
—	(34)	—	—	(576)	—	(442)
—	—	26,294,009	—	—	—	—
—	5,307	26,294,009	(5,007,970)	181,094	16	11,774
\$ 250	\$ 3,906	\$ —	\$ 9,514,373	\$ 189,175	\$ 17	\$ 12,309

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	<u>Total</u>
FUND BALANCE (DEFICIT), BEGINNING	\$ 26,849,301
ADDITIONS	
Revenues	1,133,217
Transfers From Other Funds	4,626,110
Prior Year Revenue Adjustments	(4,685)
Other Additions	26,310,972
Total Additions	<u>32,065,614</u>
DEDUCTIONS	
Appropriation Expenditures	
State Operations	896,842
Local Assistance	(4,835,308)
Capital Outlay	—
Total Appropriation Expenditures	<u>(3,938,466)</u>
Transfers To Other Funds	2,522,354
Adjustments to Prior Year Appropriation Expenditures	(22,468)
Other Deductions	26,294,009
Total Deductions	<u>24,855,429</u>
FUND BALANCE (DEFICIT), ENDING	<u>\$ 34,059,486</u>

(Concluded)



Feeder Funds

Governmental Cost Funds

Feeder Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 46	\$ 42,740
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	43,756	4,099	11,572,800
Due From Other Funds	291	—	403,388
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Total Assets	\$ 44,047	\$ 4,145	\$ 12,018,928
LIABILITIES			
Accounts Payable	\$ 357	\$ 8	\$ 17,895
Due To Other Funds	43,690	4,137	7,660,033
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Other Liabilities	—	—	4,341,000
Total Liabilities	44,047	4,145	12,018,928
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	\$ 44,047	\$ 4,145	\$ 12,018,928

* 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
\$ —	\$ —	\$ 1	\$ 98,720	\$ 3,274,314	\$ 3,415,821
—	—	—	—	7,859	7,859
—	3	134,201	20,163,130	4,919,010	36,836,999
—	—	61,163	2,145,468	44,506	2,654,816
—	—	—	—	—	—
—	—	—	—	—	—
\$ —	\$ 3	\$ 195,365	\$ 22,407,318	\$ 8,245,689	\$ 42,915,495
\$ —	\$ —	\$ 531	\$ —	\$ 688	\$ 19,479
—	3	192,012	22,407,318	5,211,404	35,518,597
—	—	—	—	3,033,597	3,033,597
—	—	2,817	—	—	2,817
—	—	5	—	—	4,341,005
—	3	195,365	22,407,318	8,245,689	42,915,495
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
\$ —	\$ 3	\$ 195,365	\$ 22,407,318	\$ 8,245,689	\$ 42,915,495

(Concluded)

Governmental Cost Funds Feeder Funds Statement of Operations

Year Ended June 30, 2023

(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	422,742	47,201	37,608,750
Sales Tax Collected for Local Government	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(735)	1,051	(1,120,460)
Other Additions	735	—	1,120,460
Total Additions	422,742	48,252	37,608,750
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	—	—
Total Appropriation Expenditures	—	—	—
Disbursement of Revenues Collected for Other Funds	422,742	47,201	37,608,750
Distribution of Local Sales Tax Collections	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Other Deductions	—	1,051	—
Total Deductions	422,742	48,252	37,608,750
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
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	20,417,801	20,417,801
—	—	3,707,424	102,733,288	33,329,352	177,848,757
—	—	—	—	26,037,183	26,037,183
—	—	—	—	—	—
26	322	13,389	(1,303,330)	(99,599)	(2,509,336)
—	—	—	1,303,330	2,693,903	5,118,428
26	322	3,720,813	102,733,288	82,378,640	226,912,833
—	—	—	—	215,097	215,097
—	—	—	—	—	—
—	—	—	—	215,097	215,097
—	—	3,707,424	102,733,288	33,329,352	177,848,757
—	—	—	—	26,037,183	26,037,183
—	—	—	—	20,360,535	20,360,535
—	—	—	—	—	—
26	322	13,389	—	2,436,473	2,451,261
26	322	3,720,813	102,733,288	82,378,640	226,912,833
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

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Transportation Funds

Governmental Cost Funds

Transportation Funds

Balance Sheet

State Transportation Fund

June 30, 2023

(Amounts in thousands)

Aeronautics
Account

	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	1,117	124,912	15,344
Receivables	—	—	26
Due From Other Funds	72	938	3,569
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,189	\$ 125,851	\$ 18,940
LIABILITIES			
Accounts Payable	\$ 2	\$ —	\$ 2
Due To Other Funds	149	8	507
Due To Other Governments	—	—	52
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	151	8	561
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	1,146
Contingency Reserve for Economic Uncertainties	1,038	125,843	7,722
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,038	125,843	8,868
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	9,511
Total Fund Balance (Deficit) – Adjusted	1,038	125,843	18,379
Total Liabilities and Fund Balance	\$ 1,189	\$ 125,851	\$ 18,940

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	\$ 241,613	\$ 2,008	\$ 29	\$ —	\$ 500
3,147	999	739,844	—	2,115,018	3,487,504	—
175	—	43,052	—	34,379	26,574	—
36	—	122,855	13	14,591	749,484	—
—	—	4,851	—	10	—	—
—	—	22,755	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,359	\$ 1,000	\$ 1,174,970	\$ 2,021	\$ 2,164,027	\$ 4,263,562	\$ 500
\$ —	\$ —	\$ 117,832	\$ —	\$ 476	\$ 48,430	\$ —
275	—	218,660	203	654	119,738	—
—	—	21,278	—	313,689	300,785	—
—	—	—	—	—	—	—
—	—	6,935	—	—	—	—
—	—	388	—	—	—	—
—	—	—	—	—	—	—
—	—	25,789	—	—	—	—
275	—	390,882	203	314,819	468,953	—
—	—	30,202	—	2,311,029	2,348,640	—
3,084	1,000	368,740	1,818	—	172,377	500
—	—	—	—	(462,560)	—	—
3,084	1,000	398,942	1,818	1,848,469	2,521,017	500
—	—	385,146	—	739	1,273,592	—
3,084	1,000	784,088	1,818	1,849,208	3,794,609	500
\$ 3,359	\$ 1,000	\$ 1,174,970	\$ 2,021	\$ 2,164,027	\$ 4,263,562	\$ 500

(Continued)

Governmental Cost Funds

Transportation Funds

Balance Sheet

June 30, 2023
(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	\$ 25,000	\$ —	\$ —
Deposits in Surplus Money Investment Fund	1,121,141	1,443,184	1,472,465
Receivables	—	—	60,401
Due From Other Funds	23,131	169,110	1,443,445
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	27,288
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,169,272	\$ 1,612,294	\$ 3,003,599

LIABILITIES

Accounts Payable	\$ 497	\$ 2,693	\$ 164,107
Due To Other Funds	3,725	11,984	2,772,077
Due To Other Governments	2,389	46,343	9,380
Accrued Interest Payable	—	—	—
Advance Collections	104,424	—	—
Deposits	2,605	—	—
Advances From Other Funds	—	—	—
Other Liabilities	180,714	—	58,035
Total Liabilities	294,354	61,020	3,003,599

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	6,198,324	2,157,969	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(5,324,037)	(1,049,973)	—
Total Fund Balance (Deficit) – Unadjusted	874,287	1,107,996	—
Adjustments to Fund Balance			
Reserved for Encumbrances	631	443,278	—
Total Fund Balance (Deficit) – Adjusted	874,918	1,551,274	—
Total Liabilities and Fund Balance	\$ 1,169,272	\$ 1,612,294	\$ 3,003,599

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
\$ 147,342	\$ 711	\$ 70,889	\$ 1	\$ 488,097
—	—	11,846	69,239	10,605,760
—	—	814,942	97,031	1,076,580
868,460	—	2,735	12,134	3,410,573
—	—	—	—	4,861
—	—	—	—	50,043
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
\$ 1,015,802	\$ 711	\$ 900,412	\$ 178,405	\$ 15,635,914
\$ —	\$ —	\$ 9,545	\$ —	\$ 343,584
762,867	—	890,867	168,934	4,950,648
252,935	1	—	—	946,852
—	—	—	—	—
—	—	—	—	111,359
—	—	—	—	2,993
—	—	—	—	—
—	—	—	—	264,538
1,015,802	1	900,412	168,934	6,619,974
—	704	—	—	13,048,014
—	6	—	9,455	691,583
—	—	(1,022)	—	(6,837,592)
—	710	(1,022)	9,455	6,902,005
—	—	1,022	16	2,113,935
—	710	—	9,471	9,015,940
\$ 1,015,802	\$ 711	\$ 900,412	\$ 178,405	\$ 15,635,914

(Concluded)

Governmental Cost Funds

Transportation Funds

Statement of Operations

	State Transportation Fund		
	Motor Carriers Safety Improvement Fund (0293)	Advance Mitigation Account (2504)	Aeronautics Account (0041)
Year Ended June 30, 2023 (Amounts in thousands)			
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,035	\$ 123,212	\$ 14,451
ADDITIONS			
Revenues	2,049	2,745	315
Transfers From Other Funds	29	—	10,889
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,078	2,745	11,204
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,967	114	3,566
Local Assistance	—	—	1,666
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,967	114	5,232
Transfers To Other Funds	108	—	2,030
Adjustments to Prior Year Appropriation Expenditures	—	—	14
Other Deductions	—	—	—
Total Deductions	2,075	114	7,276
FUND BALANCE (DEFICIT), ENDING	\$ 1,038	\$ 125,843	\$ 18,379

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)
\$ 7,482	\$ 1,000	\$ 784,130	\$ 2,038	\$ 1,553,790	\$ 3,274,690	\$ 500
452	—	4,496,784	1,659	477,619	1,608,768	—
—	—	4,696	—	1,604,761	2,619,337	—
—	—	2,875	—	2,953	—	—
1,666	—	—	—	—	—	—
2,118	—	4,504,355	1,659	2,085,333	4,228,105	—
—	—	4,500,674	1,863	83,001	713,996	—
4,016	—	14,071	—	1,378,290	1,869,466	—
—	—	1,412	—	11,045	605,153	—
4,016	—	4,516,157	1,863	1,472,336	3,188,615	—
2,500	—	54,967	39	151,737	525,000	—
—	—	(66,727)	(23)	165,842	(5,429)	—
—	—	—	—	—	—	—
6,516	—	4,504,397	1,879	1,789,915	3,708,186	—
\$ 3,084	\$ 1,000	\$ 784,088	\$ 1,818	\$ 1,849,208	\$ 3,794,609	\$ 500

(Continued)

Governmental Cost Funds

Transportation Funds

Statement of Operations

Year Ended June 30, 2023
 (Amounts in thousands)

	State Transportation Fund (Continued from previous page)		
	State Highway Account (Continued from previous page)	Trade Corridor Enhancement Account (3291)	Transportation Revolving Account (0048)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,802,639	\$ 1,341,291	\$ —
ADDITIONS			
Revenues	1,681,963	29,156	—
Transfers From Other Funds	6,068,878	463,328	2,757,000
Prior Year Revenue Adjustments	59,074	—	—
Other Additions	—	—	11,894,911
Total Additions	7,809,915	492,484	14,651,911
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,223,452	21,046	—
Local Assistance	405,565	26,028	—
Capital Outlay	581,712	135,152	—
Total Appropriation Expenditures	4,210,729	182,226	—
Transfers To Other Funds	3,686,729	100,000	2,757,000
Adjustments to Prior Year Appropriation Expenditures	840,178	275	—
Other Deductions	—	—	11,894,911
Total Deductions	8,737,636	282,501	14,651,911
FUND BALANCE (DEFICIT), ENDING	\$ 874,918	\$ 1,551,274	\$ —

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
\$ —	\$ 709	\$ —	\$ 18,512	\$ 8,925,479
—	1	8,717,761	840,155	17,859,427
8,200,806	—	15	2,589	21,732,328
—	—	(69,410)	57	(4,451)
—	—	—	—	11,896,577
8,200,806	1	8,648,366	842,801	51,483,881
1,555	—	50,286	20,814	8,622,334
1,665,261	—	—	—	5,364,363
—	—	—	—	1,334,474
1,666,816	—	50,286	20,814	15,321,171
6,533,990	—	8,598,010	831,047	23,243,157
—	—	70	(19)	934,181
—	—	—	—	11,894,911
8,200,806	—	8,648,366	851,842	51,393,420
\$ —	\$ 710	\$ —	\$ 9,471	\$ 9,015,940

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**Other
Governmental
Cost Funds**

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(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	\$ 17,900	\$ 8,762	\$ 256
Deposits in Surplus Money Investment Fund	—	—	12,003
Receivables	6,907	—	1
Due From Other Funds	—	—	386
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	10
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 24,807	\$ 8,762	\$ 12,656
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 187
Due To Other Funds	78	—	50
Due To Other Governments	—	120	—
Advance Collections	—	—	1,175
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	78	120	1,412
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	223	—	—
Contingency Reserve for Economic Uncertainties	24,506	2,945	10,915
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	24,729	2,945	10,915
Adjustments to Fund Balance			
Reserved for Encumbrances	—	5,697	329
Total Fund Balance (Deficit) – Adjusted	24,729	8,642	11,244
Total Liabilities and Fund Balance	\$ 24,807	\$ 8,762	\$ 12,656

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)
\$ 43	\$ 14,861	\$ 133	\$ 1	\$ —	\$ 40,942	\$ 6,129
4,233	824,561	584,519	42,902	39,265	—	—
—	128,700	6,167	5,139	—	9	1
386	6,680	9,057	819	808	1,058	140
—	—	—	—	—	13	—
5	—	—	—	—	607	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,667	\$ 974,802	\$ 599,876	\$ 48,861	\$ 40,073	\$ 42,629	\$ 6,270
\$ 62	\$ 85	\$ 697	\$ 695	\$ —	\$ 681	\$ 7
15	41	22,407	6,689	860	1,735	81
—	—	51	364	—	125	—
214	—	129	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	27,615	—
291	126	23,284	7,748	860	30,156	88
—	—	8,318	—	—	—	—
4,155	972,065	306,525	17,549	37,967	8,580	6,148
—	—	—	—	—	—	—
4,155	972,065	314,843	17,549	37,967	8,580	6,148
221	2,611	261,749	23,564	1,246	3,893	34
4,376	974,676	576,592	41,113	39,213	12,473	6,182
\$ 4,667	\$ 974,802	\$ 599,876	\$ 48,861	\$ 40,073	\$ 42,629	\$ 6,270

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Ammunition Safety and Enforcement Special Fund (3303)	Antiterrorism Fund (3034)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4	\$ 97	\$ 1,573
Deposits in Surplus Money Investment Fund	616,478	926	—
Receivables	—	99	—
Due From Other Funds	6,244	10	171
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 622,726	\$ 1,132	\$ 1,744
LIABILITIES			
Accounts Payable	\$ 2,721	\$ —	\$ —
Due To Other Funds	4,204	621	104
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6,925	621	104
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	222,453	—	—
Contingency Reserve for Economic Uncertainties	69,847	511	1,550
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	292,300	511	1,550
Adjustments to Fund Balance			
Reserved for Encumbrances	323,501	—	90
Total Fund Balance (Deficit) – Adjusted	615,801	511	1,640
Total Liabilities and Fund Balance	\$ 622,726	\$ 1,132	\$ 1,744

Appellate Court Trust Fund (3060)	Appliance Efficiency Enforcement Subaccount (3205)	Apprenticeship Training Contribution Fund (3022)	Arts and Entertainment Fund (3159)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)
\$ 20	\$ 4	\$ 44	\$ 32	\$ 14,050	\$ —	\$ 415
31,976	2,328	64,771	—	—	765	25,556
—	—	—	—	—	—	3
237	18	501	—	—	38	1,249
—	—	—	—	—	—	—
—	—	—	—	23	—	15
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 32,233	\$ 2,350	\$ 65,316	\$ 32	\$ 14,073	\$ 803	\$ 27,238
\$ —	\$ 2	\$ 45	\$ —	\$ 12,615	\$ 38	\$ 470
—	1,097	50	—	—	185	69
—	—	—	—	—	—	—
—	—	—	—	—	—	1,323
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,099	95	—	12,615	223	1,862
—	—	—	—	1,423	—	—
29,635	—	64,854	32	35	534	24,775
—	(450)	—	—	—	—	—
29,635	(450)	64,854	32	1,458	534	24,775
2,598	1,701	367	—	—	46	601
32,233	1,251	65,221	32	1,458	580	25,376
\$ 32,233	\$ 2,350	\$ 65,316	\$ 32	\$ 14,073	\$ 803	\$ 27,238

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Behavioral Science Examiners Fund (0773)	Better for Families Tax Refund Fund (3399)	Birth Defects Monitoring Program Fund (3114)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 189	\$ 386,257	\$ 37
Deposits in Surplus Money Investment Fund	20,015	—	3,520
Receivables	6	—	2,034
Due From Other Funds	451	—	39
Due From Other Governments	—	—	—
Prepaid Expenses	12	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 20,673	\$ 386,257	\$ 5,630
LIABILITIES			
Accounts Payable	\$ 221	\$ 3,569	\$ 1
Due To Other Funds	86	—	8
Due To Other Governments	—	—	—
Advance Collections	1,588	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,895	3,569	9
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	382,688	—
Contingency Reserve for Economic Uncertainties	18,459	—	5,051
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	18,459	382,688	5,051
Adjustments to Fund Balance			
Reserved for Encumbrances	319	—	570
Total Fund Balance (Deficit) – Adjusted	18,778	382,688	5,621
Total Liabilities and Fund Balance	\$ 20,673	\$ 386,257	\$ 5,630

				Breast Cancer Fund		
Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Bosco-Keene Renewable Resources Investment Fund (0940)	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)
\$ 222	\$ 29	\$ 754	\$ 3,160	\$ —	\$ 863	\$ —
7,104	642	81,551	—	4,423	—	19,072
887	1	5	27	—	648	—
46	14	5,043	148	45	—	869
—	—	—	—	—	—	—
28	1	7	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,287	\$ 687	\$ 87,360	\$ 3,335	\$ 4,468	\$ 1,511	\$ 19,941
\$ 267	\$ 9	\$ 424	\$ 3	\$ 94	\$ 2	\$ 17,477
—	73	497	142	303	1,509	—
—	—	—	—	—	—	—
—	210	7,895	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
267	292	8,816	145	397	1,511	17,477
—	—	—	48	—	—	—
7,195	383	77,062	3,133	3,667	—	2,231
—	—	—	—	—	(21)	—
7,195	383	77,062	3,181	3,667	(21)	2,231
825	12	1,482	9	404	21	233
8,020	395	78,544	3,190	4,071	—	2,464
\$ 8,287	\$ 687	\$ 87,360	\$ 3,335	\$ 4,468	\$ 1,511	\$ 19,941

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Building Initiative for Low-Emissions Development Program Fund (3373)	Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 9,370	\$ 1
Deposits in Surplus Money Investment Fund	74,720	—	4,423
Receivables	—	—	—
Due From Other Funds	634	—	343
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 75,354	\$ 9,370	\$ 4,767
LIABILITIES			
Accounts Payable	\$ 99	\$ 19	\$ 863
Due To Other Funds	549	663	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	648	682	863
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	70,143	—	—
Contingency Reserve for Economic Uncertainties	—	8,566	3,904
Unreserved-Undesignated	(344)	—	—
Total Fund Balance (Deficit) – Unadjusted	69,799	8,566	3,904
Adjustments to Fund Balance			
Reserved for Encumbrances	4,907	122	—
Total Fund Balance (Deficit) – Adjusted	74,706	8,688	3,904
Total Liabilities and Fund Balance	\$ 75,354	\$ 9,370	\$ 4,767

California Beverage Container Recycling Fund

California Advanced Services Fund (3141)	California Architects Board Fund (0706)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)
\$ 1	\$ 140	\$ 10	\$ 4,943	\$ 1	\$ 1	\$ 33
336,216	3,184	36,907	695,309	23,620	2,487	30,023
12,244	—	554	246,527	2,722	520	4,740
2,474	355	273	23,652	206	18	238
—	—	—	—	—	—	—
—	2	—	239	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 350,935	\$ 3,681	\$ 37,744	\$ 970,670	\$ 26,549	\$ 3,026	\$ 35,034
\$ 2,036	\$ 31	\$ 38	\$ 116,372	\$ 6,200	\$ —	\$ 3,377
—	5	—	14,740	—	—	—
—	—	—	1,298	—	—	—
—	572	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,036	608	38	132,410	6,200	—	3,377
13,975	—	—	344,495	—	—	—
155,515	3,039	37,706	474,720	20,349	3,026	31,657
—	—	—	—	—	—	—
169,490	3,039	37,706	819,215	20,349	3,026	31,657
179,409	34	—	19,045	—	—	—
348,899	3,073	37,706	838,260	20,349	3,026	31,657
\$ 350,935	\$ 3,681	\$ 37,744	\$ 970,670	\$ 26,549	\$ 3,026	\$ 35,034

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Cannabis
Tax Fund

June 30, 2023

(Amounts in thousands)

	California Bingo Fund (3131)	California Board of Architectural Examiners – Landscape Architects Fund (0757)	California Cannabis Tax Fund (3314)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 709	\$ 21	\$ 333,588
Deposits in Surplus Money Investment Fund	—	735	—
Receivables	—	—	152,572
Due From Other Funds	—	46	131
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 709	\$ 802	\$ 486,291
LIABILITIES			
Accounts Payable	\$ —	\$ 11	\$ 734
Due To Other Funds	—	4	—
Due To Other Governments	—	—	—
Advance Collections	—	120	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	135	734
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	6,460
Contingency Reserve for Economic Uncertainties	709	651	479,091
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	709	651	485,551
Adjustments to Fund Balance			
Reserved for Encumbrances	—	16	6
Total Fund Balance (Deficit) – Adjusted	709	667	485,557
Total Liabilities and Fund Balance	\$ 709	\$ 802	\$ 486,291

California Cannabis Tax Fund
(Continued on next page)

California Highway Patrol (3347)	Cannabis Fines and Penalties Account (3388)	Department of Cannabis Control (3335)	Department of Cannabis Control – Allocation 2 (3346)	Department of Finance (3342)	Department of Fish and Wildlife (3338)	Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account (3350)
\$ 9,810	\$ 303	\$ 25	\$ 20,038	\$ 440	\$ 7,008	\$ 527,146
—	—	—	—	—	—	—
—	—	—	—	—	—	255
—	—	—	—	—	71	19,180
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,810	\$ 303	\$ 25	\$ 20,038	\$ 440	\$ 7,079	\$ 546,581
\$ 43	\$ —	\$ —	\$ 14,753	\$ —	\$ —	\$ 2,125
1	—	—	—	—	114	439
—	—	—	1,042	—	—	55,496
—	—	—	—	—	—	—
—	—	—	—	—	—	26,281
—	—	—	—	—	—	—
—	—	—	—	—	—	—
44	—	—	15,795	—	114	84,341
8,625	—	25	4,243	440	4,913	533,991
—	303	—	—	—	—	—
—	—	—	—	—	(1,642)	(193,501)
8,625	303	25	4,243	440	3,271	340,490
1,141	—	—	—	—	3,694	121,750
9,766	303	25	4,243	440	6,965	462,240
\$ 9,810	\$ 303	\$ 25	\$ 20,038	\$ 440	\$ 7,079	\$ 546,581

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Cannabis Tax Fund
(Continued from previous page)

June 30, 2023
(Amounts in thousands)

	Department of Pesticide Regulation (3340)	Department of Tax and Fee Administration (3333)	Employment Development Department (3345)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,745	\$ 2,470	\$ 2,452
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	2,190
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,745	\$ 2,470	\$ 4,642
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	5	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	5	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,668	4,243	4,598
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(110)	(2,140)	(1)
Total Fund Balance (Deficit) – Unadjusted	1,558	2,103	4,597
Adjustments to Fund Balance			
Reserved for Encumbrances	187	362	45
Total Fund Balance (Deficit) – Adjusted	1,745	2,465	4,642
Total Liabilities and Fund Balance	\$ 1,745	\$ 2,470	\$ 4,642

California Cannabis Tax Fund
(Continued on next page)

				State and Local Government Law Enforcement Account		Environmental Restoration and Protection Account (Continued on next page)
Governor's Office of Business and Economic Development (3376)	Governor's Office of Business and Economic Development – Allocation 2 (3348)	State Water Resources Control Board (3339)	University of California San Diego Center for Medical Cannabis Research (3349)	Board of State and Community Corrections (3354)	California Highway Patrol (3353)	Department of Parks and Recreation (3352)
\$ 1,747	\$ 100,056	\$ 3,521	\$ 8,000	\$ 239,603	\$ 107,013	\$ 1
—	—	—	—	—	—	104,898
—	—	—	—	—	—	—
—	—	42	—	—	—	6,535
—	10	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,747	\$ 100,066	\$ 3,563	\$ 8,000	\$ 239,603	\$ 107,013	\$ 111,434
\$ 5	\$ 2,807	\$ —	\$ —	\$ —	\$ —	\$ 7,344
7	21	6	—	73	290	9,147
5	5	—	—	—	2,214	3,472
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
17	2,833	6	—	73	2,504	19,963
1,748	3,601	1,650	8,000	280,639	136,440	132,764
—	—	—	—	—	—	—
(25)	(121)	(472)	—	(63,467)	(50,000)	(42,376)
1,723	3,480	1,178	8,000	217,172	86,440	90,388
7	93,753	2,379	—	22,358	18,069	1,083
1,730	97,233	3,557	8,000	239,530	104,509	91,471
\$ 1,747	\$ 100,066	\$ 3,563	\$ 8,000	\$ 239,603	\$ 107,013	\$ 111,434

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023
(Amounts in thousands)

California Cannabis Tax Fund (Continued from previous page)	Environmental Restoration and Protection Account (Continued from previous page)	California Children and Families Trust Fund
Department of Fish and Wildlife (3351)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)	Administration Account (0638)

ASSETS

Cash in State Treasury and Agency Accounts	\$ 147,067	\$ 379	\$ 107
Deposits in Surplus Money Investment Fund	—	—	5,292
Receivables	—	—	—
Due From Other Funds	—	—	638
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	113
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 147,067	\$ 379	\$ 6,150

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ 21
Due To Other Funds	3,865	9	190
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	7
Total Liabilities	3,865	9	218

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	172,287	—	10,720
Contingency Reserve for Economic Uncertainties	—	308	—
Unreserved-Undesignated	(39,415)	—	(4,816)
Total Fund Balance (Deficit) – Unadjusted	132,872	308	5,904
Adjustments to Fund Balance			
Reserved for Encumbrances	10,330	62	28
Total Fund Balance (Deficit) – Adjusted	143,202	370	5,932
Total Liabilities and Fund Balance	\$ 147,067	\$ 379	\$ 6,150

California Children and Families Trust Fund

California Children and Families Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)
\$ 287	\$ —	\$ 1	\$ 1	\$ —	\$ 1	\$ —
33,693	21,805	17,188	71,731	39,735	43,855	28,150
23,845	—	—	—	—	—	14
262	1,880	45,627	3,686	3,749	2,040	1,354
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 58,087	\$ 23,685	\$ 62,816	\$ 75,418	\$ 43,484	\$ 45,896	\$ 29,518
\$ 67	\$ —	\$ —	\$ —	\$ 6,202	\$ —	\$ —
58,020	6	—	34	—	—	11
—	3,718	17,189	5,327	—	5,361	1,052
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
58,087	3,724	17,189	5,361	6,202	5,361	1,063
—	8,835	—	56,051	21,620	36,200	26,089
—	1,939	45,627	4,819	6,475	2,034	1,350
(430)	—	—	—	—	—	—
(430)	10,774	45,627	60,870	28,095	38,234	27,439
430	9,187	—	9,187	9,187	2,301	1,016
—	19,961	45,627	70,057	37,282	40,535	28,455
\$ 58,087	\$ 23,685	\$ 62,816	\$ 75,418	\$ 43,484	\$ 45,896	\$ 29,518

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	California Circular Economy Fund (3408)	California Colleague License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 12	\$ 20
Deposits in Surplus Money Investment Fund	—	—	5,593
Receivables	—	—	1,249
Due From Other Funds	11,200	—	45
Due From Other Governments	—	—	1
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 11,200	\$ 12	\$ 6,908
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 111
Due To Other Funds	512	—	4
Due To Other Governments	—	12	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	512	12	115
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	10,688	—	—
Contingency Reserve for Economic Uncertainties	—	—	6,224
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	10,688	—	6,224
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	569
Total Fund Balance (Deficit) – Adjusted	10,688	—	6,793
Total Liabilities and Fund Balance	\$ 11,200	\$ 12	\$ 6,908

California Electronic Cigarette Excise Tax Fund

California Debt Limit Allocation Committee Fund (0169)	California Domestic Violence Prevention Fund (3272)	California Earthquake Safety Fund (3361)	California Electronic Cigarette Excise Tax Fund (3366)	Health Professions Career Opportunity Program (3394)	University of California Medical Education Account (3395)	California Emergency Relief Fund (3398)
\$ 11	\$ 1	\$ 1,123	\$ 8,749	\$ 1,888	\$ 2,643	\$ 5,804,484
3,311	—	—	—	—	—	—
182	—	—	10,500	—	—	—
28	—	—	—	—	—	2,481
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,532	\$ 1	\$ 1,123	\$ 19,249	\$ 1,888	\$ 2,643	\$ 5,806,965
\$ 17	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 290,233
7	—	—	16,759	—	—	93,296
—	—	—	—	—	—	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
24	—	—	16,759	—	—	383,537
—	—	—	708	—	—	865,208
3,508	1	1,123	1,671	1,888	2,643	3,909,245
—	—	—	—	—	—	—
3,508	1	1,123	2,379	1,888	2,643	4,774,453
—	—	—	111	—	—	648,975
3,508	1	1,123	2,490	1,888	2,643	5,423,428
\$ 3,532	\$ 1	\$ 1,123	\$ 19,249	\$ 1,888	\$ 2,643	\$ 5,806,965

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	California Environmental License Plate Fund		
	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,485	\$ 263	\$ 2,529
Deposits in Surplus Money Investment Fund	—	45,345	—
Receivables	—	16	—
Due From Other Funds	17	3,518	20
Due From Other Governments	—	43	—
Prepaid Expenses	—	30	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,502	\$ 49,215	\$ 2,549
LIABILITIES			
Accounts Payable	\$ 3	\$ 1,928	\$ 19
Due To Other Funds	112	5,524	52
Due To Other Governments	—	52	—
Advance Collections	—	16	238
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	5	—
Total Liabilities	115	7,525	309
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	5,938	100
Contingency Reserve for Economic Uncertainties	1,064	21,490	2,099
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,064	27,428	2,199
Adjustments to Fund Balance			
Reserved for Encumbrances	323	14,262	41
Total Fund Balance (Deficit) – Adjusted	1,387	41,690	2,240
Total Liabilities and Fund Balance	\$ 1,502	\$ 49,215	\$ 2,549

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

Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (3304)	Graduate Medical Education Account (3306)	Medical Research Program Account (3310)	State Dental Program Account (3307)
\$ 140	\$ —	\$ 1	\$ 96,630	\$ 72,930	\$ 93,200	\$ 57,432
—	10,832	13,304	—	—	—	—
—	918	—	95,953	—	—	—
9	211	5,083	—	—	—	1,571
—	694	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 149	\$ 12,655	\$ 18,388	\$ 192,583	\$ 72,930	\$ 93,200	\$ 59,003
\$ 140	\$ 160	\$ 109	\$ 266	\$ —	\$ —	\$ 5
—	1,108	67	192,317	—	—	3
—	1	—	—	—	—	161
—	—	30	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
140	1,269	206	192,583	—	—	169
—	—	—	1,228	—	—	—
9	10,790	17,763	—	72,930	93,200	30,952
—	—	—	(1,242)	—	—	—
9	10,790	17,763	(14)	72,930	93,200	30,952
—	596	419	14	—	—	27,882
9	11,386	18,182	—	72,930	93,200	58,834
\$ 149	\$ 12,655	\$ 18,388	\$ 192,583	\$ 72,930	\$ 93,200	\$ 59,003

(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, 2023
(Amounts in thousands)

	Tobacco Law Enforcement Account		
	Department of Justice Subaccount (3320)	Department of Public Health Subaccount (3318)	Department of Tax and Fee Administration Subaccount (3319)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 3,879	\$ 10,533
Deposits in Surplus Money Investment Fund	119,373	—	—
Receivables	—	—	—
Due From Other Funds	917	182	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 120,290	\$ 4,061	\$ 10,533
LIABILITIES			
Accounts Payable	\$ 351	\$ 2	\$ —
Due To Other Funds	1,891	44	464
Due To Other Governments	—	43	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,242	89	464
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	47,299	1,494	9,872
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	47,299	1,494	9,872
Adjustments to Fund Balance			
Reserved for Encumbrances	70,749	2,478	197
Total Fund Balance (Deficit) – Adjusted	118,048	3,972	10,069
Total Liabilities and Fund Balance	\$ 120,290	\$ 4,061	\$ 10,533

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

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

Tobacco Prevention and Control Programs Account

Tobacco Law Enforcement Account (3308)	Department of Education Subaccount (3321)	Department of Public Health Subaccount (3322)	Tobacco Prevention and Control Programs Account * (3309)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)
\$ 1,230	\$ 28,993	\$ 87,312	\$ —	\$ 2	\$ 1	\$ 1
—	—	—	—	72,212	57	20,654
—	—	—	—	3,063	—	7,199
—	1,830	22,074	—	538	—	144
—	33	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,230	\$ 30,856	\$ 109,386	\$ —	\$ 75,815	\$ 58	\$ 27,998
\$ —	\$ 2,375	\$ 6,604	\$ —	\$ 18	\$ —	\$ 2,759
—	44	98	—	4,490	—	101
—	11,568	75	—	—	—	—
—	—	—	—	1,206	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	13,987	6,777	—	5,714	—	2,860
—	—	—	—	2,727	—	—
1,230	15,898	31,025	—	49,039	58	25,061
—	—	—	—	—	—	—
1,230	15,898	31,025	—	51,766	58	25,061
—	971	71,584	—	18,335	—	77
1,230	16,869	102,609	—	70,101	58	25,138
\$ 1,230	\$ 30,856	\$ 109,386	\$ —	\$ 75,815	\$ 58	\$ 27,998

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 553,642
Deposits in Surplus Money Investment Fund	11,125	1	—
Receivables	—	—	—
Due From Other Funds	89	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 11,215	\$ 2	\$ 553,642
LIABILITIES			
Accounts Payable	\$ 1,242	\$ —	\$ —
Due To Other Funds	60	—	170
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,302	—	170
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	30	365,085
Contingency Reserve for Economic Uncertainties	9,860	—	2,769
Unreserved-Undesignated	—	(28)	—
Total Fund Balance (Deficit) – Unadjusted	9,860	2	367,854
Adjustments to Fund Balance			
Reserved for Encumbrances	53	—	185,618
Total Fund Balance (Deficit) – Adjusted	9,913	2	553,472
Total Liabilities and Fund Balance	\$ 11,215	\$ 2	\$ 553,642

California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Tobacco Directory Fund (3421)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cannabis Control Fund (3288)	Cannery Inspection Fund (3081)
\$ 1	\$ 5	\$ —	\$ 1	\$ 1,386	\$ 7,051	\$ 1
100,924	112,722	22	34,053	—	188,240	3,307
12,126	14,567	—	5,700	—	245	—
731	947	—	258	—	1,390	26
—	—	—	—	—	—	—
—	—	—	—	—	111	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 113,782	\$ 128,241	\$ 22	\$ 40,012	\$ 1,386	\$ 197,037	\$ 3,334
\$ 18,215	\$ 3,141	\$ —	\$ 2,812	\$ —	\$ 10,009	\$ 8
197	9,638	—	1,643	—	13,562	372
—	6,486	—	736	—	367	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18,412	19,265	—	5,191	—	23,938	380
—	1,316	—	1,000	4,526	—	—
94,622	83,072	22	32,831	—	152,277	2,471
—	—	—	—	(3,140)	—	—
94,622	84,388	22	33,831	1,386	152,277	2,471
748	24,588	—	990	—	20,822	483
95,370	108,976	22	34,821	1,386	173,099	2,954
\$ 113,782	\$ 128,241	\$ 22	\$ 40,012	\$ 1,386	\$ 197,037	\$ 3,334

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery and Funeral Fund (0717)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 2	\$ 55
Deposits in Surplus Money Investment Fund	4,106	2,166	3,049
Receivables	10	10	3
Due From Other Funds	78	16	365
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	7
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,196	\$ 2,194	\$ 3,479
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 75
Due To Other Funds	—	—	57
Due To Other Governments	—	—	—
Advance Collections	—	—	489
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	621
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4,113	2,194	2,663
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	4,113	2,194	2,663
Adjustments to Fund Balance			
Reserved for Encumbrances	83	—	195
Total Fund Balance (Deficit) – Adjusted	4,196	2,194	2,858
Total Liabilities and Fund Balance	\$ 4,196	\$ 2,194	\$ 3,479

Center for Data Insights and Innovation Fund (3377)	Certification Account (0166)	Certification and Compliance Fund (3359)	Certification Fund (0271)	Certified Access Specialist Fund (3091)	Certified Veteran Service Provider Program Fund (3387)	Child Health and Safety Fund (0279)
\$ 370	\$ 15	\$ —	\$ —	\$ 2,283	\$ 1	\$ —
—	1,942	—	841	—	56,895	965
—	—	—	—	—	—	—
—	50	20,461	4	—	428	54
—	—	—	—	—	—	—
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 370	\$ 2,009	\$ 20,461	\$ 845	\$ 2,283	\$ 57,324	\$ 1,019
\$ —	\$ 2	\$ —	\$ —	\$ —	\$ —	\$ —
43	4	12,679	—	131	—	113
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
43	6	12,679	—	131	—	113
—	—	—	—	—	38,750	—
225	2,003	6,987	845	2,052	1,215	444
—	—	—	—	—	—	—
225	2,003	6,987	845	2,052	39,965	444
102	—	795	—	100	17,359	462
327	2,003	7,782	845	2,152	57,324	906
\$ 370	\$ 2,009	\$ 20,461	\$ 845	\$ 2,283	\$ 57,324	\$ 1,019

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	74,647	155,196	44,155
Receivables	560	—	—
Due From Other Funds	586	3,001	347
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 75,795	\$ 158,198	\$ 44,503
LIABILITIES			
Accounts Payable	\$ 53	\$ —	\$ —
Due To Other Funds	1,221	—	—
Due To Other Governments	376	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,650	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	75,853	—
Contingency Reserve for Economic Uncertainties	59,882	82,345	44,503
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	59,882	158,198	44,503
Adjustments to Fund Balance			
Reserved for Encumbrances	14,263	—	—
Total Fund Balance (Deficit) – Adjusted	74,145	158,198	44,503
Total Liabilities and Fund Balance	\$ 75,795	\$ 158,198	\$ 44,503

Cigarette and Tobacco Products Surtax Fund
(Continued on next page)

Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)
\$ 45	\$ 177	\$ 1	\$ 1	\$ 1	\$ —	\$ 1
12,021	15,053	44,838	1,923	400	11,785	21,492
7	15,448	—	—	—	—	—
82	112	9,357	10,640	3,039	1,690	1,660
—	—	55	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,155	\$ 30,790	\$ 54,251	\$ 12,564	\$ 3,440	\$ 13,475	\$ 23,153
\$ 101	\$ 67	\$ 17,219	\$ —	\$ —	\$ 10	\$ 11,671
1,301	30,723	135	—	—	1,921	105
—	—	6,039	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,402	30,790	23,393	—	—	1,931	11,776
—	—	1,918	—	—	—	—
10,682	—	11,065	12,564	3,440	10,404	10,562
—	(258)	—	—	—	—	—
10,682	(258)	12,983	12,564	3,440	10,404	10,562
71	258	17,875	—	—	1,140	815
10,753	—	30,858	12,564	3,440	11,544	11,377
\$ 12,155	\$ 30,790	\$ 54,251	\$ 12,564	\$ 3,440	\$ 13,475	\$ 23,153

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023
(Amounts in thousands)

Cigarette and
Tobacco Products
Surtax Fund
(Continued from
previous page)

	Unallocated Account (0236)	Cigarette Fire Safety and Firefighter Protection Fund (3269)	Clandestine Drug Lab Clean-Up Account (0174)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 10	\$ 11
Deposits in Surplus Money Investment Fund	9,185	—	—
Receivables	59	—	—
Due From Other Funds	7,617	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 16,862	\$ 10	\$ 11
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	5,625	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,625	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	10,871	10	11
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	10,871	10	11
Adjustments to Fund Balance			
Reserved for Encumbrances	366	—	—
Total Fund Balance (Deficit) – Adjusted	11,237	10	11
Total Liabilities and Fund Balance	\$ 16,862	\$ 10	\$ 11

Clean Energy Job Creation Fund (8080)	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)
\$ 45	\$ 1	\$ 3,476	\$ 4,228	\$ —	\$ 3,325	\$ 872
—	14,081	—	—	1,584	—	19,071
—	—	—	—	—	—	7
—	154	—	—	11	—	5,953
—	—	—	—	—	—	—
—	—	—	—	—	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 45	\$ 14,236	\$ 3,476	\$ 4,228	\$ 1,595	\$ 3,325	\$ 25,908
\$ —	\$ 42	\$ 4	\$ —	\$ —	\$ —	\$ 575
—	25	—	110	572	—	562
—	—	—	—	—	—	—
—	—	—	—	—	—	11,636
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	67	4	110	572	—	12,773
—	—	1,114	—	—	—	—
45	13,807	1,999	4,070	1,023	3,325	12,605
—	—	—	—	—	—	—
45	13,807	3,113	4,070	1,023	3,325	12,605
—	362	359	48	—	—	530
45	14,169	3,472	4,118	1,023	3,325	13,135
\$ 45	\$ 14,236	\$ 3,476	\$ 4,228	\$ 1,595	\$ 3,325	\$ 25,908

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Contractors' License Fund		
	Continuing Care Provider Fee Fund (0163)	Construction Management Education Account (0093)	Contractors' License Fund (0735)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1,057
Deposits in Surplus Money Investment Fund	1,547	528	30,967
Receivables	—	—	26
Due From Other Funds	10	4	1,199
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	78
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,557	\$ 533	\$ 33,327
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 762
Due To Other Funds	191	—	342
Due To Other Governments	—	—	—
Advance Collections	—	—	4,773
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	191	—	5,877
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,225	533	25,820
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,225	533	25,820
Adjustments to Fund Balance			
Reserved for Encumbrances	141	—	1,630
Total Fund Balance (Deficit) – Adjusted	1,366	533	27,450
Total Liabilities and Fund Balance	\$ 1,557	\$ 533	\$ 33,327

Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)
\$ 215	\$ 72	\$ 1	\$ 17	\$ 1	\$ 18	\$ 119
—	81,981	1,877	1,448	6,943	3,619	42,190
—	175	27	—	—	—	251
—	736	14	17	65	31	271
—	8,401	—	—	—	—	—
—	—	—	2	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 215	\$ 91,365	\$ 1,919	\$ 1,484	\$ 7,009	\$ 3,668	\$ 42,831
\$ —	\$ 6,854	\$ —	\$ 11	\$ 13	\$ —	\$ 40
—	4	—	29	1,137	—	2,270
—	9,906	—	—	—	—	—
—	3,189	—	134	1	—	30,284
—	5	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	19,958	—	174	1,151	—	32,594
—	—	—	—	—	—	—
215	26,643	1,763	1,291	5,167	1,158	9,183
—	—	—	—	—	—	—
215	26,643	1,763	1,291	5,167	1,158	9,183
—	44,764	156	19	691	2,510	1,054
215	71,407	1,919	1,310	5,858	3,668	10,237
\$ 215	\$ 91,365	\$ 1,919	\$ 1,484	\$ 7,009	\$ 3,668	\$ 42,831

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Data and Innovation Services Revolving Fund (9753)	Data Brokers' Registry Fund (3372)	Davis-Dolwig Account (3210)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 30,394	\$ 2	\$ —
Deposits in Surplus Money Investment Fund	—	720	16,863
Receivables	—	61	—
Due From Other Funds	—	5	127
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 30,394	\$ 788	\$ 16,990
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	1	2,870
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	1	2,870
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	12,735
Contingency Reserve for Economic Uncertainties	28,160	787	1,385
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	28,160	787	14,120
Adjustments to Fund Balance			
Reserved for Encumbrances	2,234	—	—
Total Fund Balance (Deficit) – Adjusted	30,394	787	14,120
Total Liabilities and Fund Balance	\$ 30,394	\$ 788	\$ 16,990

Department of Food and Agriculture Fund						
Deaf and Disabled Tele-communications Program Administrative Committee Fund (0483)	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)
\$ 1	\$ 1,344	\$ 1	\$ 1	\$ 2	\$ —	\$ 124
98,589	—	6,551	147	117,498	3,670	27,920
9,198	746	—	—	2,137	—	32
716	4	789	1	57,692	9,390	1,132
—	—	—	—	—	—	—
—	—	—	—	—	—	194
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 108,504	\$ 2,094	\$ 7,341	\$ 149	\$ 177,329	\$ 13,060	\$ 29,402
\$ 668	\$ —	\$ —	\$ —	\$ 275	\$ 3	\$ 451
259	201	31	—	3,874	6	2,644
—	—	—	—	—	—	110
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	207	—	12
927	201	31	—	4,356	9	3,217
—	—	—	—	239,786	—	3,829
83,458	1,877	7,310	149	—	6,854	9,318
—	—	—	—	(100,707)	—	—
83,458	1,877	7,310	149	139,079	6,854	13,147
24,119	16	—	—	33,894	6,197	13,038
107,577	1,893	7,310	149	172,973	13,051	26,185
\$ 108,504	\$ 2,094	\$ 7,341	\$ 149	\$ 177,329	\$ 13,060	\$ 29,402

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Developmental Disabilities Program Development Fund (0172)	Diablo Canyon Extension Fund (3413)	Diesel Emission Reduction Fund (0314)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 17,187	\$ 1
Deposits in Surplus Money Investment Fund	1,802	—	953
Receivables	—	—	—
Due From Other Funds	15	—	7
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,817	\$ 17,187	\$ 961
LIABILITIES			
Accounts Payable	\$ 13	\$ 81	\$ —
Due To Other Funds	—	89	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	13	170	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	248,061	—
Contingency Reserve for Economic Uncertainties	1,711	—	961
Unreserved-Undesignated	—	(232,500)	—
Total Fund Balance (Deficit) – Unadjusted	1,711	15,561	961
Adjustments to Fund Balance			
Reserved for Encumbrances	93	1,456	—
Total Fund Balance (Deficit) – Adjusted	1,804	17,017	961
Total Liabilities and Fund Balance	\$ 1,817	\$ 17,187	\$ 961

Disaster Assistance Fund						
Disability Access and Education Revolving Fund (3245)	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)
\$ 3,671	\$ 27	\$ 1	\$ 150,000	\$ 15	\$ 1,741	\$ 1
—	—	1,242	—	10,793	—	4,013
—	—	—	—	—	149	—
—	—	9	—	574	—	172
—	—	—	—	7,542	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 3,671</u>	<u>\$ 27</u>	<u>\$ 1,252</u>	<u>\$ 150,000</u>	<u>\$ 18,924</u>	<u>\$ 1,890</u>	<u>\$ 4,186</u>
\$ —	\$ —	\$ —	\$ —	\$ 2,960	\$ —	\$ —
50	—	—	—	9,489	41	1
—	—	—	—	41	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>50</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>12,490</u>	<u>41</u>	<u>1</u>
—	—	—	149,601	—	—	—
3,615	27	1,252	—	2,997	1,815	3,582
<u>3,615</u>	<u>27</u>	<u>1,252</u>	<u>149,601</u>	<u>2,997</u>	<u>1,815</u>	<u>3,582</u>
6	—	—	399	3,437	34	603
<u>3,621</u>	<u>27</u>	<u>1,252</u>	<u>150,000</u>	<u>6,434</u>	<u>1,849</u>	<u>4,185</u>
<u>\$ 3,671</u>	<u>\$ 27</u>	<u>\$ 1,252</u>	<u>\$ 150,000</u>	<u>\$ 18,924</u>	<u>\$ 1,890</u>	<u>\$ 4,186</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,226	\$ 484	\$ 1
Deposits in Surplus Money Investment Fund	—	—	3,320
Receivables	—	—	—
Due From Other Funds	—	—	25
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,226	\$ 484	\$ 3,346
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 41
Due To Other Funds	—	56	78
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	56	119
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,226	414	2,964
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,226	414	2,964
Adjustments to Fund Balance			
Reserved for Encumbrances	—	14	263
Total Fund Balance (Deficit) – Adjusted	1,226	428	3,227
Total Liabilities and Fund Balance	\$ 1,226	\$ 484	\$ 3,346

Earthquake Risk Reduction Fund of 1996 (0308)	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)
\$ 1	\$ 1,848	\$ 1	\$ 9	\$ 53	\$ 1	\$ —
—	—	432,887	16,262	3,344	26	34,193
—	—	2,742	—	—	—	4,597
—	—	3,247	122	305	—	254
—	—	—	—	—	—	—
—	—	—	—	2	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1	\$ 1,848	\$ 438,877	\$ 16,393	\$ 3,704	\$ 27	\$ 39,044
\$ —	\$ 188	\$ 5,010	\$ —	\$ 30	\$ —	\$ —
—	—	5,278	19	—	27	1,122
—	—	—	—	24	—	—
—	—	—	—	233	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	188	10,288	19	287	27	1,122
—	—	192,476	—	—	—	—
1	1,660	—	15,645	3,333	—	36,506
—	—	(127,056)	—	—	—	—
1	1,660	65,420	15,645	3,333	—	36,506
—	—	363,169	729	84	—	1,416
1	1,660	428,589	16,374	3,417	—	37,922
\$ 1	\$ 1,848	\$ 438,877	\$ 16,393	\$ 3,704	\$ 27	\$ 39,044

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Emergency Food Assistance Program Fund (0122)	Emergency Medical Air Transportation and Children's Coverage Fund (3168)	Emergency Medical Services Personnel Fund (0312)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 120
Deposits in Surplus Money Investment Fund	100	409	1,011
Receivables	—	—	—
Due From Other Funds	1	27	9
Due From Other Governments	—	—	192
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 101	\$ 437	\$ 1,332
LIABILITIES			
Accounts Payable	\$ 15	\$ —	\$ 59
Due To Other Funds	6	—	259
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	21	—	318
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	80	437	736
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	80	437	736
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	278
Total Fund Balance (Deficit) – Adjusted	80	437	1,014
Total Liabilities and Fund Balance	\$ 101	\$ 437	\$ 1,332

Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	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)
\$ 11	\$ 32	\$ 2	\$ 66	\$ 4,250	\$ 1,655	\$ —
257	1,935	34,017	316,683	—	14,708	—
—	—	—	153,444	—	130	16,375
2	14	2,117	18,321	—	101	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,235	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 270	\$ 1,981	\$ 36,136	\$ 489,749	\$ 4,250	\$ 16,594	\$ 16,375
\$ 3	\$ 18	\$ —	\$ —	\$ —	\$ 17	\$ 12
6	60	4,891	85,580	—	825	—
—	55	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,885	13,800	—	—	—
9	133	6,776	99,380	—	842	12
—	—	—	—	—	1,134	—
251	1,804	29,360	390,369	4,250	10,217	16,363
—	—	—	—	—	—	—
251	1,804	29,360	390,369	4,250	11,351	16,363
10	44	—	—	—	4,401	—
261	1,848	29,360	390,369	4,250	15,752	16,363
\$ 270	\$ 1,981	\$ 36,136	\$ 489,749	\$ 4,250	\$ 16,594	\$ 16,375

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(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	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	231	36,896	1,720
Receivables	—	—	—
Due From Other Funds	2	279	14
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 234	\$ 37,176	\$ 1,734
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	29	64
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	29	64
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	8,702	—
Contingency Reserve for Economic Uncertainties	234	14,021	637
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	234	22,723	637
Adjustments to Fund Balance			
Reserved for Encumbrances	—	14,424	1,033
Total Fund Balance (Deficit) – Adjusted	234	37,147	1,670
Total Liabilities and Fund Balance	\$ 234	\$ 37,176	\$ 1,734

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)	Fair Employment and Housing Enforcement and Litigation Fund (3246)	False Claims Act Fund (0378)
\$ 1	\$ 3,024	\$ 460	\$ 12,752	\$ —	\$ 3,310	\$ —
1,484	—	—	—	26,010	—	2,954
—	—	—	4,519	—	7,208	—
69	—	61	173	234	—	129
—	—	—	—	9	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,554	\$ 3,024	\$ 521	\$ 17,444	\$ 26,253	\$ 10,518	\$ 3,083
\$ —	\$ —	\$ —	\$ 555	\$ —	\$ —	\$ 585
1	—	—	417	—	—	43
—	—	—	—	—	—	1
—	—	—	39	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	—	—	1,011	—	—	629
—	—	—	—	15,583	—	—
1,470	3,024	379	15,627	10,591	10,518	1,987
—	—	—	—	—	—	—
1,470	3,024	379	15,627	26,174	10,518	1,987
83	—	142	806	79	—	467
1,553	3,024	521	16,433	26,253	10,518	2,454
\$ 1,554	\$ 3,024	\$ 521	\$ 17,444	\$ 26,253	\$ 10,518	\$ 3,083

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Family Law Trust Fund (0587)	Farmworker Remedial Account (0023)	Film Promotion and Marketing Fund (3095)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ 1
Deposits in Surplus Money Investment Fund	12,846	693	20
Receivables	412	—	—
Due From Other Funds	96	6	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 13,354	\$ 701	\$ 21
LIABILITIES			
Accounts Payable	\$ 9	\$ —	\$ —
Due To Other Funds	113	3	—
Due To Other Governments	—	10	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	122	13	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	13,224	688	21
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	13,224	688	21
Adjustments to Fund Balance			
Reserved for Encumbrances	8	—	—
Total Fund Balance (Deficit) – Adjusted	13,232	688	21
Total Liabilities and Fund Balance	\$ 13,354	\$ 701	\$ 21

Fish and Game Preservation Fund
(Continued on next page)

Financial Empowerment Fund (3360)	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)
\$ —	\$ 537	\$ 602	\$ —	\$ 144,466	\$ —	\$ —
10,577	129,447	9,880	2,144	—	2,086	947
—	519	303	—	10,140	—	1
80	2,381	807	16	72,952	16	7
—	—	—	—	—	—	—
—	262	—	—	1,406	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,657	\$ 133,146	\$ 11,592	\$ 2,160	\$ 228,964	\$ 2,102	\$ 955
\$ —	\$ 1,242	\$ 843	\$ —	\$ 18,860	\$ —	\$ —
2	251	36	2	33,259	—	80
—	—	3	—	366	—	—
—	3,935	—	—	7,312	—	—
—	—	—	—	235	—	—
—	—	—	—	—	—	—
—	—	—	—	64	—	—
2	5,428	882	2	60,096	—	80
10,148	—	—	—	988	—	—
243	117,412	9,967	2,146	136,999	2,094	868
—	—	—	—	—	—	—
10,391	117,412	9,967	2,146	137,987	2,094	868
264	10,306	743	12	30,881	8	7
10,655	127,718	10,710	2,158	168,868	2,102	875
\$ 10,657	\$ 133,146	\$ 11,592	\$ 2,160	\$ 228,964	\$ 2,102	\$ 955

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Fish and Game Prevention Fund (Continued from previous page)		
	Nesting Bird Habitat Incentive Program Account (3392)	Fish and Wildlife Regional Conservation Investment Strategy Program Fund (3415)	Flood Risk Management Fund (3296)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,461	\$ 35	\$ 1,263
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	\$ 2,461	\$ 35	\$ 1,263
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	1	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,959	35	1,263
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,959	35	1,263
Adjustments to Fund Balance			
Reserved for Encumbrances	501	—	—
Total Fund Balance (Deficit) – Adjusted	2,460	35	1,263
Total Liabilities and Fund Balance	\$ 2,461	\$ 35	\$ 1,263

Food Safety Fund (0177)	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)
\$ —	\$ 5,802	\$ 1	\$ 1,487	\$ 2,991	\$ 20	\$ —
2,799	—	17	—	—	2,036	25,302
—	—	—	—	—	—	187,961
712	—	—	—	—	16	677
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,511	\$ 5,802	\$ 18	\$ 1,487	\$ 2,991	\$ 2,072	\$ 213,940
\$ 57	\$ 86	\$ —	\$ 94	\$ 26	\$ —	\$ 3
16	380	—	10	—	10	103
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
73	466	—	104	26	10	106
—	3,687	—	—	—	—	3,367
3,057	—	18	1,112	2,965	1,951	210,420
—	—	—	—	—	—	—
3,057	3,687	18	1,112	2,965	1,951	213,787
381	1,649	—	271	—	111	47
3,438	5,336	18	1,383	2,965	2,062	213,834
\$ 3,511	\$ 5,802	\$ 18	\$ 1,487	\$ 2,991	\$ 2,072	\$ 213,940

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Genetic Disease Testing Fund (0203)	Golden State Stimulus Emergency Fund (3379)	Greenhouse Gas Reduction Fund (3228)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,450	\$ 742,977	\$ 10,084
Deposits in Surplus Money Investment Fund	35,476	—	12,275,309
Receivables	60,810	—	52
Due From Other Funds	265	3,925	145,812
Due From Other Governments	—	—	141
Prepaid Expenses	—	—	3
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 100,001	\$ 746,902	\$ 12,431,401
LIABILITIES			
Accounts Payable	\$ 967	\$ —	\$ 125,305
Due To Other Funds	474	—	49,516
Due To Other Governments	—	—	206,543
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,441	—	381,364
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	681,683	6,683,692
Contingency Reserve for Economic Uncertainties	33,053	65,219	916,894
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	33,053	746,902	7,600,586
Adjustments to Fund Balance			
Reserved for Encumbrances	65,507	—	4,449,451
Total Fund Balance (Deficit) – Adjusted	98,560	746,902	12,050,037
Total Liabilities and Fund Balance	\$ 100,001	\$ 746,902	\$ 12,431,401

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

Habitat Conservation Fund (0262)	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 * (3400)
\$ 119,813	\$ 8	\$ —	\$ 333,439	\$ 2,859	\$ 35,074	\$ —
—	14,250	24,833	—	—	—	—
—	1	47	—	—	—	—
5,192	98	180	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 125,005	\$ 14,357	\$ 25,060	\$ 333,439	\$ 2,859	\$ 35,074	\$ —
\$ 28	\$ —	\$ —	\$ —	\$ 1,706	\$ —	\$ —
30	3,270	—	—	—	10	—
67	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
125	3,270	—	—	1,706	10	—
82,915	—	—	—	—	—	—
10,819	9,104	25,049	333,439	1,153	34,754	—
—	—	—	—	—	—	—
93,734	9,104	25,049	333,439	1,153	34,754	—
31,146	1,983	11	—	—	310	—
124,880	11,087	25,060	333,439	1,153	35,064	—
\$ 125,005	\$ 14,357	\$ 25,060	\$ 333,439	\$ 2,859	\$ 35,074	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Healthcare Treatment Fund		
	Health Statistics Special Fund (0099)	Healthcare Treatment Fund (3305)	Loan Repayment Program Account (3375)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 6,515	\$ 283,440
Deposits in Surplus Money Investment Fund	21,376	—	—
Receivables	4,406	—	—
Due From Other Funds	523	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 26,306	\$ 6,515	\$ 283,440
LIABILITIES			
Accounts Payable	\$ 59	\$ —	\$ 60
Due To Other Funds	34	126	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	93	126	60
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	24,221	6,359	283,380
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	24,221	6,359	283,380
Adjustments to Fund Balance			
Reserved for Encumbrances	1,992	30	—
Total Fund Balance (Deficit) – Adjusted	26,213	6,389	283,380
Total Liabilities and Fund Balance	\$ 26,306	\$ 6,515	\$ 283,440

High Polluter Repair or Removal Account

Heritage Enrichment Resource Fund (3170)	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)
\$ 986	\$ 1	\$ 618	\$ —	\$ —	\$ 1,923,464	\$ 114
—	56,175	56,996	1,585	2,836	—	6,693
—	—	—	—	—	—	—
—	1,004	1,274	55	15	370,928	153
—	—	—	—	—	—	—
—	—	2	—	—	—	5
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 986	\$ 57,180	\$ 58,890	\$ 1,640	\$ 2,851	\$ 2,294,392	\$ 6,965
\$ —	\$ 2,141	\$ 2,174	\$ —	\$ —	\$ 584,901	\$ 14
2	—	6	292	—	8,326	18
—	—	—	—	—	8,801	6
—	—	—	—	—	—	270
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	2,141	2,180	292	—	602,028	308
—	—	—	—	—	1,518,796	—
984	50,897	55,123	928	2,851	—	6,563
—	—	—	—	—	(7,022)	—
984	50,897	55,123	928	2,851	1,511,774	6,563
—	4,142	1,587	420	—	180,590	94
984	55,039	56,710	1,348	2,851	1,692,364	6,657
\$ 986	\$ 57,180	\$ 58,890	\$ 1,640	\$ 2,851	\$ 2,294,392	\$ 6,965

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Horse and Jockey Safety and Welfare Account (3380)	Horse Racing Fund (3153)	Hospital Building Fund (0121)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 953	\$ 54	\$ 324
Deposits in Surplus Money Investment Fund	—	651	330,708
Receivables	29	3,409	20,843
Due From Other Funds	—	14	13,660
Due From Other Governments	—	—	—
Prepaid Expenses	—	2	373
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 982	\$ 4,130	\$ 365,908
LIABILITIES			
Accounts Payable	\$ 36	\$ 557	\$ 925
Due To Other Funds	—	63	1,732
Due To Other Governments	—	—	—
Advance Collections	—	—	1,908
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	36	620	4,565
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	888	2,246	351,599
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	888	2,246	351,599
Adjustments to Fund Balance			
Reserved for Encumbrances	58	1,264	9,744
Total Fund Balance (Deficit) – Adjusted	946	3,510	361,343
Total Liabilities and Fund Balance	\$ 982	\$ 4,130	\$ 365,908

Integrated Waste Management Fund
(Continued on next page)

Professions and Vocations Fund						
Household Movers Fund (3315)	Hospital Quality Assurance Revenue Fund (3158)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Indian Gaming Special Distribution Fund (0367)	Industrial Hemp Enrollment and Oversight Fund (3396)	Architectural Paint Stewardship Account (3202)
\$ 8,668	\$ —	\$ —	\$ 65,455	\$ 10	\$ 427	\$ 489
—	1,160,123	30,484	58,647	152,277	—	—
5	—	291	24,506	14,915	—	120
137	9,062	297	2,708	1,412	—	—
—	—	—	125	—	—	—
—	—	—	538	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,810	\$ 1,169,185	\$ 31,072	\$ 151,979	\$ 168,614	\$ 427	\$ 609
\$ 71	\$ —	\$ 4	\$ 2,675	\$ 516	\$ —	\$ —
47	217	4	63,646	1,148	—	56
—	—	—	29	3	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2	—	—	—
118	217	8	66,352	1,667	—	56
—	—	—	—	—	—	—
8,545	1,168,657	29,142	37,323	162,417	427	553
—	—	—	—	—	—	—
8,545	1,168,657	29,142	37,323	162,417	427	553
147	311	1,922	48,304	4,530	—	—
8,692	1,168,968	31,064	85,627	166,947	427	553
\$ 8,810	\$ 1,169,185	\$ 31,072	\$ 151,979	\$ 168,614	\$ 427	\$ 609

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Integrated Waste Management Fund
(Continued from previous page)

June 30, 2023
(Amounts in thousands)

	Carpet Stewardship Account (3195)	Carpet Stewardship Penalty Subaccount (3196)	Electronic Waste Recovery and Recycling Account (3065)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 576	\$ 1,185	\$ 1,438
Deposits in Surplus Money Investment Fund	—	—	229,448
Receivables	370	—	9,088
Due From Other Funds	—	—	1,733
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 946	\$ 1,185	\$ 241,707
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 29,055
Due To Other Funds	98	—	2,132
Due To Other Governments	—	—	340
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	98	—	31,527
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	848	1,185	206,997
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	848	1,185	206,997
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	3,183
Total Fund Balance (Deficit) – Adjusted	848	1,185	210,180
Total Liabilities and Fund Balance	\$ 946	\$ 1,185	\$ 241,707

Integrated Waste Management Account

Integrated Waste Management Account (0387)	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)
\$ 18	\$ 23	\$ —	\$ 541,393	\$ 2,179	\$ 1	\$ 880
39,748	26,119	1	—	134,399	54,631	—
13,842	—	—	—	87	7,149	—
581	265	—	131	997	418	19
37	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 54,226	\$ 26,407	\$ 1	\$ 541,524	\$ 137,662	\$ 62,199	\$ 899
\$ 62	\$ 18	\$ —	\$ 1	\$ 1	\$ —	\$ 1
9,953	324	—	3,440	2,944	1,314	139
941	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,956	343	—	3,441	2,945	1,314	140
—	2,000	—	21,524	—	—	—
36,733	23,283	1	503,690	129,288	56,869	723
—	—	—	—	—	—	—
36,733	25,283	1	525,214	129,288	56,869	723
6,537	781	—	12,869	5,429	4,016	36
43,270	26,064	1	538,083	134,717	60,885	759
\$ 54,226	\$ 26,407	\$ 1	\$ 541,524	\$ 137,662	\$ 62,199	\$ 899

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Learning Recovery Emergency Fund * (3402)	Licensed Midwifery Fund (0755)	Lithium Extraction Excise Tax Fund (3410)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1,400
Deposits in Surplus Money Investment Fund	—	285	—
Receivables	—	—	—
Due From Other Funds	—	2	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ —	\$ 288	\$ 1,400
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	58	—
Due To Other Governments	—	—	—
Advance Collections	—	7	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	65	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	223	1,400
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	223	1,400
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	223	1,400
Total Liabilities and Fund Balance	\$ —	\$ 288	\$ 1,400

* 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 Agency Deposit Security Fund (0240)	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)
\$ 1	\$ 332	\$ —	\$ 7,188	\$ —	\$ —	\$ —
607	—	1,035	—	—	—	—
—	473	—	5,381	—	—	—
5	—	8	507,960	3,055	85,999	20,210
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 613	\$ 805	\$ 1,043	\$ 520,529	\$ 3,055	\$ 85,999	\$ 20,210
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
31	448	—	487,873	—	—	—
—	357	—	—	3,055	85,999	20,210
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
31	805	—	487,873	3,055	85,999	20,210
—	—	—	—	—	—	—
558	—	1,043	32,656	—	—	—
—	—	—	—	—	—	—
558	—	1,043	32,656	—	—	—
24	—	—	—	—	—	—
582	—	1,043	32,656 †	—	—	—
\$ 613	\$ 805	\$ 1,043	\$ 520,529	\$ 3,055	\$ 85,999	\$ 20,210

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Local Revenue Fund
(Continued from previous page)

June 30, 2023
(Amounts in thousands)

Sales Tax Account
(Continued from previous page)

	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	457	423,144
Receivables	—	—	—
Due From Other Funds	70,134	532,899	415,433
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 70,135	\$ 533,356	\$ 838,578
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	20,210	51,339	838,578
Due To Other Governments	49,925	482,017	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	70,135	533,356	838,578
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	\$ 70,135	\$ 533,356	\$ 838,578

* 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)	
Social Services Subaccount (0352)	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)
\$ —	\$ —	\$ —	\$ —	\$ 1	\$ —	\$ —
—	—	—	—	81,286	—	—
256,470	66,200	35,053	101,253	9,288	(3,123)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 256,470	\$ 66,200	\$ 35,053	\$ 101,253	\$ 90,575	\$ (3,123)	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
256,470	66,200	16,723	101,253	—	—	—
—	—	18,330	—	90,575	(3,123)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
256,470	66,200	35,053	101,253	90,575	(3,123)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 256,470	\$ 66,200	\$ 35,053	\$ 101,253	\$ 90,575	\$ (3,123)	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Local Revenue Fund
(Continued from previous page)

Vehicle License Fee Account
(Continued from previous page)

June 30, 2023
(Amounts in thousands)

	Family Support Subaccount (3281)	Health Subaccount (3279)	Mental Health Subaccount (3278)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	3,977	3,977	105,480
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,977	\$ 3,977	\$ 105,480
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	3,977	45,016
Due To Other Governments	3,977	—	60,464
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,977	3,977	105,480
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	\$ 3,977	\$ 3,977	\$ 105,480

* 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)

Local Revenue Fund				Law Enforcement Services Account (Continued on next page)		
Vehicle License Fee Growth Account				Enhancing Law Enforcement Services Account (Continued on next page)		
Social Services Subaccount * (3274)	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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 176,458
—	152,676	—	—	—	—	—
—	—	—	—	—	—	—
—	72,265	114,631	118,608	286,374	11,605	164,296
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 224,941	\$ 114,631	\$ 118,608	\$ 286,374	\$ 11,605	\$ 340,754
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	224,941	—	118,608	—	—	—
—	—	114,631	—	286,374	11,605	340,754
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 224,941	\$ 114,631	\$ 118,608	\$ 286,374	\$ 11,605	\$ 340,754

(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)

Enhancing Law
Enforcement
Activities Subaccount
(Continued from
previous page)

Juvenile Justice Subaccount

June 30, 2023
(Amounts in thousands)

Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount (3225)	Juvenile Reentry Grant Special Account (3226)
---	--	--

ASSETS

Cash in State Treasury and Agency Accounts	\$ 5,833	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	36,253	2,001
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,833	\$ 36,253	\$ 2,001

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	36,253	—
Due To Other Governments	5,833	—	2,001
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,833	36,253	2,001

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	\$ 5,833	\$ 36,253	\$ 2,001

* Fund balance exists due to timing factor.

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Local Revenue Fund 2011
(Continued from previous page)

Sales and Use Tax Growth Account
(Continued from previous page)

Law Enforcement Services Growth Subaccount
(Continued from previous page)

June 30, 2023
(Amounts in thousands)

	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)	Trial Court Security Growth Special Account (3234)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	9,526	95,263	9,526
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 9,526	\$ 95,263	\$ 9,526
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	95,263	—
Due To Other Governments	9,526	—	9,526
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	9,526	95,263	9,526
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	\$ 9,526	\$ 95,263	\$ 9,526

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account				Support Services Account (Continued on next page)		
Sales and Use Tax Growth Account (3229)	Support Services Growth Subaccount			Behavioral Health Subaccount		
	Behavioral Health Services Growth Special Account (3235)	Protective Services Growth Special Account (3236)	Support Services Growth Subaccount (3218)	Behavioral Health Subaccount (3217)	Women and Children's Residential Treatment Services Special Account (3239)	County Intervention Support Services Subaccount (3325)
\$ —	\$ —	\$ —	\$ —	\$ 1	\$ —	\$ 3,685
—	—	—	—	—	—	—
272,180	88,458	79,613	176,917	323,874	851	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 272,180	\$ 88,458	\$ 79,613	\$ 176,917	\$ 323,875	\$ 851	\$ 3,685
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
272,180	—	—	176,917	851	—	—
—	88,458	79,613	—	323,024	851	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
272,180	88,458	79,613	176,917	323,875	851	—
—	—	—	—	—	—	3,685
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	3,685
—	—	—	—	—	—	—
—	—	—	—	—	—	3,685
\$ 272,180	\$ 88,458	\$ 79,613	\$ 176,917	\$ 323,875	\$ 851	\$ 3,685

(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, 2023
(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	\$ —	\$ —	\$ 108,194
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	451,475	775,349	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 451,475	\$ 775,349	\$ 108,194
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	775,349	—
Due To Other Governments	451,475	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	451,475	775,349	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	108,194
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	—	108,194
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	108,194
Total Liabilities and Fund Balance	\$ 451,475	\$ 775,349	\$ 108,194

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 Fund (0933)	Marine Invasive Species Control Fund (0212)	Medi-Cal Drug Rebate Fund (3331)	Medi-Cal Emergency Medical Transport Fund (3323)
\$ 1	\$ 1	\$ —	\$ 882	\$ 6,422	\$ 386,834	\$ 24,595
826	3,415	2,279	63,712	—	—	—
—	—	—	976	36	—	—
6	35	15	634	—	—	—
—	—	—	—	—	—	—
—	—	—	46	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 833	\$ 3,451	\$ 2,294	\$ 66,250	\$ 6,458	\$ 386,834	\$ 24,595
\$ —	\$ 4	\$ —	\$ 2,290	\$ —	\$ —	\$ —
—	21	—	183	423	—	11
—	—	—	3	—	—	—
—	—	—	619	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	25	—	3,095	423	—	11
—	—	—	—	—	—	—
833	3,425	2,294	52,113	5,394	386,834	24,584
—	—	—	—	—	—	—
833	3,425	2,294	52,113	5,394	386,834	24,584
—	1	—	11,042	641	—	—
833	3,426	2,294	63,155	6,035	386,834	24,584
\$ 833	\$ 3,451	\$ 2,294	\$ 66,250	\$ 6,458	\$ 386,834	\$ 24,595

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 3,154
Deposits in Surplus Money Investment Fund	11	2,290	—
Receivables	—	1	—
Due From Other Funds	—	23	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 11	\$ 2,314	\$ 3,154
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	11	12
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	11	12
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	11	2,303	3,142
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	11	2,303	3,142
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	11	2,303	3,142
Total Liabilities and Fund Balance	\$ 11	\$ 2,314	\$ 3,154

Mental Health Services Fund			Mine Reclamation Account			
Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Reversion Account Subaccount (3327)	The Supportive Housing Program Subaccount (3357)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	Mercury Thermostat Collection Program Fund (3390)
\$ 1	\$ 74	\$ 3,238	\$ 4	\$ 1	\$ 1	\$ 673
2,949	574,495	—	84,824	5,729	3,726	—
—	1	—	—	—	22	—
161	2,406,572	—	1,108	44	19	—
—	—	—	—	—	—	—
—	3	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,111	\$ 2,981,145	\$ 3,238	\$ 85,936	\$ 5,774	\$ 3,768	\$ 673
\$ —	\$ 1,713	\$ —	\$ —	\$ 16	\$ 7	\$ —
10	1,427	—	222	26	1,141	38
—	155,829	—	—	7	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10	158,969	—	222	49	1,148	38
—	145,959	—	—	—	—	—
2,104	2,387,001	3,238	85,714	5,690	2,557	626
—	—	—	—	—	—	—
2,104	2,532,960	3,238	85,714	5,690	2,557	626
997	289,216	—	—	35	63	9
3,101	2,822,176	3,238	85,714	5,725	2,620	635
\$ 3,111	\$ 2,981,145	\$ 3,238	\$ 85,936	\$ 5,774	\$ 3,768	\$ 673

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Missing Persons DNA Data Base Fund (3016)	Mobilehome Dispute Resolution Fund (3329)	Mobilehome- Manufactured Home Revolving Fund (0648)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 8,353	\$ 1
Deposits in Surplus Money Investment Fund	4,725	—	9,552
Receivables	—	27	507
Due From Other Funds	187	5	27,610
Due From Other Governments	698	—	—
Prepaid Expenses	—	—	694
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,610	\$ 8,385	\$ 38,364
LIABILITIES			
Accounts Payable	\$ 169	\$ 60	\$ 2,500
Due To Other Funds	2	—	21,811
Due To Other Governments	—	—	48
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	497
Total Liabilities	171	60	24,856
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4,509	2,487	9,903
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	4,509	2,487	9,903
Adjustments to Fund Balance			
Reserved for Encumbrances	930	5,838	3,605
Total Fund Balance (Deficit) – Adjusted	5,439	8,325	13,508
Total Liabilities and Fund Balance	\$ 5,610	\$ 8,385	\$ 38,364

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)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)
\$ —	\$ 4,685	\$ 99,387	\$ 3	\$ —	\$ 521	\$ 143
3,113	—	—	908	5,714	—	—
86	550	—	—	—	—	—
3,345	—	—	21	50	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,544	\$ 5,235	\$ 99,387	\$ 932	\$ 5,764	\$ 521	\$ 143
\$ 12	\$ —	\$ —	\$ 4	\$ —	\$ —	\$ —
—	26	96	2	—	79	—
—	—	—	—	—	—	—
—	—	—	31	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
12	26	96	37	—	79	—
—	—	1,000	—	—	—	—
5,715	5,170	97,007	887	5,764	442	143
—	—	—	—	—	—	—
5,715	5,170	98,007	887	5,764	442	143
817	39	1,284	8	—	—	—
6,532	5,209	99,291	895	5,764	442	143
\$ 6,544	\$ 5,235	\$ 99,387	\$ 932	\$ 5,764	\$ 521	\$ 143

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Safety and Health Fund (3121)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 799	\$ 490
Deposits in Surplus Money Investment Fund	1,247	—	144,691
Receivables	8	—	307
Due From Other Funds	9	—	1,140
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,265	\$ 799	\$ 146,628
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	4,074
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	4,074
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,264	799	135,278
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,264	799	135,278
Adjustments to Fund Balance			
Reserved for Encumbrances	1	—	7,276
Total Fund Balance (Deficit) – Adjusted	1,265	799	142,554
Total Liabilities and Fund Balance	\$ 1,265	\$ 799	\$ 146,628

Oil, Gas, and Geothermal Administrative Fund

Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (0263)	Office of Patient Advocate Trust Fund (3209)	Oil and Gas Environmental Remediation Account (3299)	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)
\$ 18	\$ 1	\$ 242	\$ —	\$ 1	\$ 467	\$ 50
1,568	1,099	199,412	4,529	1,618	26,576	32,511
1	—	—	—	—	4,440	6,191
228	135	21,343	39	12	11,953	260
—	—	—	—	—	—	—
—	—	—	—	—	296	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,815	\$ 1,235	\$ 220,997	\$ 4,568	\$ 1,631	\$ 43,732	\$ 39,012
\$ 22	\$ —	\$ 1,570	\$ —	\$ —	\$ 1,345	\$ 3,724
12	—	397	98	—	5,200	4,507
—	1,235	—	—	—	2	5
277	—	991	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
311	1,235	2,958	98	—	6,547	8,236
—	—	15,678	—	—	—	—
1,479	—	134,826	4,227	1,631	16,563	29,501
—	—	—	—	—	—	—
1,479	—	150,504	4,227	1,631	16,563	29,501
25	—	67,535	243	—	20,622	1,275
1,504	—	218,039	4,470	1,631	37,185	30,776
\$ 1,815	\$ 1,235	\$ 220,997	\$ 4,568	\$ 1,631	\$ 43,732	\$ 39,012

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Optometry Fund (0763)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ 79,533	\$ 42
Deposits in Surplus Money Investment Fund	29,886	—	1,978
Receivables	8	—	2
Due From Other Funds	228	—	105
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 30,124	\$ 79,533	\$ 2,128
LIABILITIES			
Accounts Payable	\$ —	\$ 79,495	\$ 20
Due To Other Funds	371	—	11
Due To Other Governments	—	—	—
Advance Collections	—	—	331
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	371	79,495	362
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	34	—
Contingency Reserve for Economic Uncertainties	29,748	4	1,733
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	29,748	38	1,733
Adjustments to Fund Balance			
Reserved for Encumbrances	5	—	33
Total Fund Balance (Deficit) – Adjusted	29,753	38	1,766
Total Liabilities and Fund Balance	\$ 30,124	\$ 79,533	\$ 2,128

Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Perinatal Insurance Fund (0309)	Pharmaceutical and Sharps Stewardship Fund (3328)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician Assistant Fund (0280)
\$ 24	\$ —	\$ 13,121	\$ 355	\$ 205	\$ 54	\$ 19
4,707	672	—	—	20,371	5,436	4,694
1	—	—	3,303	3	2	—
78	5	—	5	698	689	95
—	—	—	—	—	—	—
—	—	—	—	70	5	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 4,810	\$ 677	\$ 13,121	\$ 3,663	\$ 21,347	\$ 6,186	\$ 4,817
\$ 37	\$ —	\$ —	\$ —	\$ 204	\$ 41	\$ 34
109	—	22	258	163	12	162
—	—	—	—	—	—	—
1	—	—	—	2,967	673	354
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
147	—	22	258	3,334	726	550
—	—	2,318	—	—	—	—
4,583	677	10,777	3,405	17,252	5,419	4,244
—	—	—	—	—	—	—
4,583	677	13,095	3,405	17,252	5,419	4,244
80	—	4	—	761	41	23
4,663	677	13,099	3,405	18,013	5,460	4,267
\$ 4,810	\$ 677	\$ 13,121	\$ 3,663	\$ 21,347	\$ 6,186	\$ 4,817

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 6	\$ 273	\$ 17
Deposits in Surplus Money Investment Fund	1,112	—	—
Receivables	—	13	—
Due From Other Funds	25	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,143	\$ 286	\$ 17
LIABILITIES			
Accounts Payable	\$ 1,000	\$ —	\$ —
Due To Other Funds	—	47	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,000	47	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,197	—
Contingency Reserve for Economic Uncertainties	143	—	17
Unreserved-Undesignated	—	(958)	—
Total Fund Balance (Deficit) – Unadjusted	143	239	17
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	143	239	17
Total Liabilities and Fund Balance	\$ 1,143	\$ 286	\$ 17

Prepaid MTS PUC Account (3265)	Prescribed Fire Claims Fund (3429)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)
\$ 31	\$ 20,000	\$ —	\$ —	\$ 1	\$ —	\$ 240
—	—	448	71,704	430	17,870	6,503
—	—	784	—	—	7	5
—	—	3	622	3	813	1,072
—	—	—	—	—	—	—
—	—	—	—	—	—	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 31	\$ 20,000	\$ 1,235	\$ 72,326	\$ 434	\$ 18,690	\$ 7,832
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 171	\$ 105
—	—	561	—	—	12	33
—	—	—	—	—	—	—
—	—	—	—	—	171	1,163
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	561	—	—	354	1,301
—	—	—	—	—	—	—
31	20,000	255	72,326	434	17,651	6,302
—	—	—	—	—	—	—
31	20,000	255	72,326	434	17,651	6,302
—	—	419	—	—	685	229
31	20,000	674	72,326	434	18,336	6,531
\$ 31	\$ 20,000	\$ 1,235	\$ 72,326	\$ 434	\$ 18,690	\$ 7,832

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Professional Engineer's, Land Surveyor's, and Geologist's Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 232	\$ 6	\$ —
Deposits in Surplus Money Investment Fund	5,680	294	309
Receivables	3	—	—
Due From Other Funds	493	21	2
Due From Other Governments	—	—	—
Prepaid Expenses	8	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,416	\$ 321	\$ 311
LIABILITIES			
Accounts Payable	\$ 393	\$ 2	\$ 6
Due To Other Funds	42	1	68
Due To Other Governments	—	—	—
Advance Collections	2,592	62	123
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,027	65	197
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,482	255	73
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,482	255	73
Adjustments to Fund Balance			
Reserved for Encumbrances	907	1	41
Total Fund Balance (Deficit) – Adjusted	3,389	256	114
Total Liabilities and Fund Balance	\$ 6,416	\$ 321	\$ 311

Public Interest Research, Development, and Demonstration Fund						
Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)	Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)
\$ 75	\$ 16,235	\$ 618	\$ 44	\$ 1	\$ —	\$ 1,521
5,546	—	—	117,253	11,965	9,973	162,153
2	—	—	—	—	—	68
686	—	—	889	211	44	1,234
—	—	—	—	—	—	3,809
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,309	\$ 16,235	\$ 618	\$ 118,186	\$ 12,177	\$ 10,017	\$ 168,785
\$ 56	\$ —	\$ —	\$ 159	\$ —	\$ 312	\$ —
33	—	—	923	9	3,655	16,243
—	—	—	—	—	51	—
491	671	—	—	—	—	69,574
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
580	671	—	1,082	9	4,018	85,817
—	—	—	—	—	—	—
5,661	7,108	618	65,129	12,073	5,976	78,754
—	—	—	—	—	—	—
5,661	7,108	618	65,129	12,073	5,976	78,754
68	8,456	—	51,975	95	23	4,214
5,729	15,564	618	117,104	12,168	5,999	82,968
\$ 6,309	\$ 16,235	\$ 618	\$ 118,186	\$ 12,177	\$ 10,017	\$ 168,785

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Public Utilities Commission Public Advocate's Office Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund (0058)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 904	\$ —
Deposits in Surplus Money Investment Fund	28,255	14,301	3
Receivables	27	599	—
Due From Other Funds	269	299	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 28,551	\$ 16,103	\$ 3
LIABILITIES			
Accounts Payable	\$ 160	\$ 79	\$ —
Due To Other Funds	5,680	42	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,840	121	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	21,401	12,034	3
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	21,401	12,034	3
Adjustments to Fund Balance			
Reserved for Encumbrances	1,310	3,948	—
Total Fund Balance (Deficit) – Adjusted	22,711	15,982	3
Total Liabilities and Fund Balance	\$ 28,551	\$ 16,103	\$ 3

Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund (3259)	Recreational Health Fund (3157)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
\$ 26	\$ 380	\$ 7,316	\$ 1	\$ —	\$ 1	\$ 94
5,629	27,554	—	569	250	5,258	8,852
—	165	—	—	1	—	9
121	231	—	4	2	335	62
—	—	—	—	—	—	—
—	61	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,776	\$ 28,391	\$ 7,316	\$ 574	\$ 253	\$ 5,594	\$ 9,017
\$ 24	\$ 283	\$ —	\$ —	\$ —	\$ 48	\$ 805
10	51	—	—	73	52	251
90	29	—	—	—	—	—
202	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
326	363	—	—	73	100	1,056
—	—	—	—	—	—	—
5,419	27,954	7,316	574	135	3,837	7,936
—	—	—	—	—	—	—
5,419	27,954	7,316	574	135	3,837	7,936
31	74	—	—	45	1,657	25
5,450	28,028	7,316	574	180	5,494	7,961
\$ 5,776	\$ 28,391	\$ 7,316	\$ 574	\$ 253	\$ 5,594	\$ 9,017

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Subaccount (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	178	101,289	166
Receivables	—	335	—
Due From Other Funds	1	764	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 180	\$ 102,388	\$ 168
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	94,228	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	94,228	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	180	5,728	168
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	180	5,728	168
Adjustments to Fund Balance			
Reserved for Encumbrances	—	2,432	—
Total Fund Balance (Deficit) – Adjusted	180	8,160	168
Total Liabilities and Fund Balance	\$ 180	\$ 102,388	\$ 168

Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Reusable Grocery Bag Fund (3267)	Rigid Container Account (3024)
\$ —	\$ 862	\$ 48	\$ 422	\$ 1	\$ 1,074	\$ 201
46,098	—	2,476	65,346	63	—	—
606	3,780	—	840	—	—	128
393	—	110	5,669	—	—	—
—	—	—	5,925	—	—	—
—	—	3	29	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 47,097	\$ 4,642	\$ 2,637	\$ 78,231	\$ 64	\$ 1,074	\$ 329
\$ 3	\$ —	\$ 21	\$ 3,897	\$ —	\$ —	\$ —
185	4,312	31	146	—	—	—
—	—	—	5,976	—	—	—
—	—	363	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	37	—	—	—
188	4,312	415	10,056	—	—	—
68	—	—	3,000	—	—	—
46,841	39	2,144	59,846	64	1,074	329
—	—	—	—	—	—	—
46,909	39	2,144	62,846	64	1,074	329
—	291	78	5,329	—	—	—
46,909	330	2,222	68,175	64	1,074	329
\$ 47,097	\$ 4,642	\$ 2,637	\$ 78,231	\$ 64	\$ 1,074	\$ 329

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Safe and Affordable Drinking Water Fund (3324)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 306,514	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	5,778	7,905
Receivables	—	2,693	—
Due From Other Funds	2,536	93	55
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 309,050	\$ 8,564	\$ 7,961
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 2
Due To Other Funds	531	4,814	133
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	531	4,814	135
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	45,595	2,599	7,664
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	45,595	2,599	7,664
Adjustments to Fund Balance			
Reserved for Encumbrances	262,924	1,151	162
Total Fund Balance (Deficit) – Adjusted	308,519	3,750	7,826
Total Liabilities and Fund Balance	\$ 309,050	\$ 8,564	\$ 7,961

Safe Energy Infrastructure and Excavation Fund (3302)	Safe Neighborhoods and Schools Fund (3286)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)	School Land Bank Fund (0347)
\$ 10,084	\$ 43,255	\$ 2	\$ 97	\$ 3,074	\$ 873	\$ 1
—	—	1,001	—	—	—	16,563
1,568	—	651	—	—	—	—
—	—	3	—	—	—	128
—	446	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 11,652	\$ 43,701	\$ 1,657	\$ 97	\$ 3,074	\$ 873	\$ 16,692
\$ 19	\$ 3,142	\$ 2	\$ —	\$ 2	\$ —	\$ 1
558	527	156	—	—	—	145
—	279	—	—	—	—	—
—	—	—	—	179	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
577	3,948	158	—	181	—	146
—	12,701	—	—	—	—	3,599
10,781	—	1,469	97	2,887	873	12,939
—	(774)	—	—	—	—	—
10,781	11,927	1,469	97	2,887	873	16,538
294	27,826	30	—	6	—	8
11,075	39,753	1,499	97	2,893	873	16,546
\$ 11,652	\$ 43,701	\$ 1,657	\$ 97	\$ 3,074	\$ 873	\$ 16,692

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Second Chance Fund (3287)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 229,740	\$ 9	\$ 1,764
Deposits in Surplus Money Investment Fund	—	2,943	2,981
Receivables	—	2	—
Due From Other Funds	—	22	25,829
Due From Other Governments	—	2	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 229,740	\$ 2,978	\$ 30,574
LIABILITIES			
Accounts Payable	\$ —	\$ 3	\$ 640
Due To Other Funds	124	11	7,441
Due To Other Governments	—	—	3
Advance Collections	—	—	17,272
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	124	14	25,356
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	119,075	—	—
Contingency Reserve for Economic Uncertainties	—	2,868	998
Unreserved-Undesignated	(90)	—	—
Total Fund Balance (Deficit) – Unadjusted	118,985	2,868	998
Adjustments to Fund Balance			
Reserved for Encumbrances	110,631	96	4,220
Total Fund Balance (Deficit) – Adjusted	229,616	2,964	5,218
Total Liabilities and Fund Balance	\$ 229,740	\$ 2,978	\$ 30,574

Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Small and Rural Hospital Relief Fund (3391)	Small Business Hiring Credit Fund (3378)
\$ 2	\$ 11,403	\$ 46	\$ 1	\$ 1	\$ 3,776	\$ 103,115
2,307	—	9,759	47	2,198	—	—
—	—	598	—	—	—	—
21	—	73	—	114	—	1,320
—	—	—	—	—	—	—
—	11	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,330	\$ 11,414	\$ 10,476	\$ 48	\$ 2,313	\$ 3,776	\$ 104,435
\$ —	\$ 11,403	\$ —	\$ —	\$ —	\$ —	\$ —
207	—	498	8	—	—	131
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
207	11,403	498	8	—	—	131
—	11,079	—	—	1,423	—	104,304
1,996	—	9,978	40	890	3,276	—
—	(11,068)	—	—	—	—	—
1,996	11	9,978	40	2,313	3,276	104,304
127	—	—	—	—	500	—
2,123	11	9,978	40	2,313	3,776	104,304
\$ 2,330	\$ 11,414	\$ 10,476	\$ 48	\$ 2,313	\$ 3,776	\$ 104,435

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Southern California Veterans Cemetery Master Development Fund (3313)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ —
Deposits in Surplus Money Investment Fund	6,619	15,626	24,175
Receivables	—	—	—
Due From Other Funds	1,094	228	182
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 7,713	\$ 15,856	\$ 24,357
LIABILITIES			
Accounts Payable	\$ 18	\$ 212	\$ —
Due To Other Funds	1,179	115	—
Due To Other Governments	—	1,174	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,197	1,501	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	5,869	6,889	24,357
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	5,869	6,889	24,357
Adjustments to Fund Balance			
Reserved for Encumbrances	647	7,466	—
Total Fund Balance (Deficit) – Adjusted	6,516	14,355	24,357
Total Liabilities and Fund Balance	\$ 7,713	\$ 15,856	\$ 24,357

						State Court Facilities Construction Fund
Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)	State Board of Chiropractic Examiners Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Court Facilities Construction Fund (3037)
\$ 39	\$ 943	\$ 42	\$ 9,099	\$ 16	\$ 31,609	\$ —
—	—	1,670	—	2,435	—	217,281
—	—	—	387	—	—	32,458
—	9	217	6,651	230	—	1,696
—	—	—	—	—	—	9,016
—	—	1	8	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 39	\$ 952	\$ 1,930	\$ 16,145	\$ 2,681	\$ 31,609	\$ 260,451
\$ —	\$ 6	\$ 31	\$ 1,675	\$ 67	\$ —	\$ 344
—	1	7	70	17	65	3,160
—	—	—	—	—	30,707	—
—	—	240	—	378	—	109
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	7	278	1,745	462	30,772	3,613
—	—	—	—	—	859	5,911
39	427	1,634	11,615	2,025	—	173,679
—	—	—	—	—	(22)	—
39	427	1,634	11,615	2,025	837	179,590
—	518	18	2,785	194	—	77,248
39	945	1,652	14,400	2,219	837	256,838
\$ 39	\$ 952	\$ 1,930	\$ 16,145	\$ 2,681	\$ 31,609	\$ 260,451

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

State Dentistry Fund

	State Dental Assistant Fund (3142)	State Dental Hygiene Fund (3140)	Dentally Underserved Account (3039)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 22	\$ 1
Deposits in Surplus Money Investment Fund	8	2,857	787
Receivables	—	—	—
Due From Other Funds	—	90	6
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8	\$ 2,969	\$ 794
LIABILITIES			
Accounts Payable	\$ —	\$ 19	\$ —
Due To Other Funds	—	16	—
Due To Other Governments	—	—	—
Advance Collections	—	267	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	302	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	823
Contingency Reserve for Economic Uncertainties	8	2,634	—
Unreserved-Undesignated	—	—	(29)
Total Fund Balance (Deficit) – Unadjusted	8	2,634	794
Adjustments to Fund Balance			
Reserved for Encumbrances	—	33	—
Total Fund Balance (Deficit) – Adjusted	8	2,667	794
Total Liabilities and Fund Balance	\$ 8	\$ 2,969	\$ 794

					State Parks and Recreation Fund	
State Dentistry Fund (0741)	State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State HICAP Fund (0289)	State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)
\$ 227	\$ 19	\$ 234	\$ 5,674	\$ 1	\$ 8,350	\$ —
19,330	211,315	—	—	17,797	216,174	6,832
9	—	—	—	977	9,453	—
561	24,233	—	1,130	136	82,414	51
—	—	—	—	—	15,948	—
16	—	—	—	—	2,247	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 20,143	\$ 235,567	\$ 234	\$ 6,804	\$ 18,911	\$ 334,586	\$ 6,883
\$ 245	\$ 706	\$ —	\$ 32	\$ 20	\$ 17,109	\$ —
80	161	—	504	351	82,607	190
1	7,563	—	—	86	2,679	—
1,669	—	—	1,881	1,353	83,747	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,995	8,430	—	2,417	1,810	186,142	190
—	—	—	—	—	19,284	—
17,640	136,893	234	4,263	16,026	82,674	5,627
—	—	—	—	—	—	—
17,640	136,893	234	4,263	16,026	101,958	5,627
508	90,244	—	124	1,075	46,486	1,066
18,148	227,137	234	4,387	17,101	148,444	6,693
\$ 20,143	\$ 235,567	\$ 234	\$ 6,804	\$ 18,911	\$ 334,586	\$ 6,883

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	State Project Infrastructure Fund (3292)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 4,052	\$ 1,665
Deposits in Surplus Money Investment Fund	841,138	30,496	—
Receivables	—	—	—
Due From Other Funds	6,317	238	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 847,455	\$ 34,786	\$ 1,665
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	596	—
Due To Other Governments	—	—	—
Advance Collections	—	6,868	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	7,464	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	131,301	—	—
Contingency Reserve for Economic Uncertainties	716,154	26,703	1,665
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	847,455	26,703	1,665
Adjustments to Fund Balance			
Reserved for Encumbrances	—	619	—
Total Fund Balance (Deficit) – Adjusted	847,455	27,322	1,665
Total Liabilities and Fund Balance	\$ 847,455	\$ 34,786	\$ 1,665

State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
\$ —	\$ —	\$ —	\$ 1	\$ 1	\$ 8	\$ 1
—	62,946	46,020	15,841	1,958	3,243	1,198
—	8,656	—	1,098	—	—	—
692,505	503	325	3,195	14	365	9
19,627	—	3,453	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 712,132	\$ 72,105	\$ 49,798	\$ 20,135	\$ 1,973	\$ 3,616	\$ 1,208
\$ 1,521	\$ —	\$ —	\$ 189	\$ —	\$ 50	\$ 60
19,790	85	—	2,559	89	19	—
687,949	156	—	—	—	—	—
—	—	—	1,305	—	115	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
709,260	241	—	4,053	89	184	60
—	13,397	8,087	—	—	—	—
2,872	24,731	25,506	14,501	1,715	3,201	983
—	—	—	—	—	—	—
2,872	38,128	33,593	14,501	1,715	3,201	983
—	33,736	16,205	1,581	169	231	165
2,872	71,864	49,798	16,082	1,884	3,432	1,148
\$ 712,132	\$ 72,105	\$ 49,798	\$ 20,135	\$ 1,973	\$ 3,616	\$ 1,208

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Tax Credit Allocation Fee Account		
	Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 277	\$ 2	\$ 52
Deposits in Surplus Money Investment Fund	—	35,309	101,327
Receivables	—	212	10
Due From Other Funds	—	568	1,190
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 277	\$ 36,091	\$ 102,579
LIABILITIES			
Accounts Payable	\$ —	\$ 263	\$ 19
Due To Other Funds	—	1,026	844
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	48,370
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	1,289	49,233
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,316	—	—
Contingency Reserve for Economic Uncertainties	—	34,802	53,344
Unreserved-Undesignated	(1,039)	—	—
Total Fund Balance (Deficit) – Unadjusted	277	34,802	53,344
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	2
Total Fund Balance (Deficit) – Adjusted	277	34,802	53,346
Total Liabilities and Fund Balance	\$ 277	\$ 36,091	\$ 102,579

Teacher Credentials Fund

Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	The Health Care Services Special Fund (3334)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)	TNC Access for All Fund (3330)
\$ 882	\$ —	\$ —	\$ 8,843	\$ 158,387	\$ —	\$ 1
18,466	2,988	7,911	—	—	3,448	43,836
29	—	—	—	13,117	—	3,425
297	29	39	—	32	25	318
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 19,674	\$ 3,017	\$ 7,950	\$ 8,843	\$ 171,536	\$ 3,473	\$ 47,580
\$ 122	\$ 7	\$ —	\$ —	\$ 449	\$ 1	\$ —
20	66	—	—	10,452	80	—
—	—	—	—	234	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
142	73	—	—	11,135	81	—
—	—	—	—	—	—	—
19,172	903	7,950	8,843	156,846	3,386	47,580
—	—	—	—	—	—	—
19,172	903	7,950	8,843	156,846	3,386	47,580
360	2,041	—	—	3,555	6	—
19,532	2,944	7,950	8,843	160,401	3,392	47,580
\$ 19,674	\$ 3,017	\$ 7,950	\$ 8,843	\$ 171,536	\$ 3,473	\$ 47,580

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,215	\$ 31,018	\$ 1
Deposits in Surplus Money Investment Fund	—	—	423
Receivables	—	—	—
Due From Other Funds	—	—	3
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,215	\$ 31,018	\$ 427
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 19
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	19
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	1,532	393
Contingency Reserve for Economic Uncertainties	1,215	29,486	15
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,215	31,018	408
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	1,215	31,018	408
Total Liabilities and Fund Balance	\$ 1,215	\$ 31,018	\$ 427

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

Transgender, Gender Nonconforming, and Intersex (TGI) Wellness and Equity Fund (3385)	Transportation Debt Service Fund * (3107)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)
\$ 13,000	\$ —	\$ 6	\$ 610	\$ 3	\$ —	\$ 16,597
—	—	—	—	1,820	343,181	—
—	—	—	—	—	46,146	—
—	—	—	—	14	3,084	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 13,000	\$ —	\$ 6	\$ 610	\$ 1,837	\$ 392,411	\$ 16,597
\$ 1	\$ —	\$ —	\$ —	\$ 3	\$ 11,891	\$ 4,734
35	—	—	132	12	180	—
—	—	—	—	—	9,148	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
36	—	—	132	15	21,219	4,734
12,729	—	33	—	—	—	—
—	—	—	147	1,821	230,468	11,863
(1)	—	(27)	—	—	—	—
12,728	—	6	147	1,821	230,468	11,863
236	—	—	331	1	140,724	—
12,964	—	6	478	1,822	371,192	11,863
\$ 13,000	\$ —	\$ 6	\$ 610	\$ 1,837	\$ 392,411	\$ 16,597

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023
(Amounts in thousands)

Underground Storage Tank Cleanup Fund

	Expedited Claim Account (3262)	School District Account (3134)	Site Cleanup Subaccount (3264)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 32,843	\$ —	\$ 103,311
Deposits in Surplus Money Investment Fund	—	6,371	—
Receivables	—	—	—
Due From Other Funds	—	36	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 32,843	\$ 6,407	\$ 103,311
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	182
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	182
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	17,981	1,789	39,315
Contingency Reserve for Economic Uncertainties	—	4,518	8,684
Unreserved-Undesignated	(1)	—	—
Total Fund Balance (Deficit) – Unadjusted	17,980	6,307	47,999
Adjustments to Fund Balance			
Reserved for Encumbrances	14,863	100	55,130
Total Fund Balance (Deficit) – Adjusted	32,843	6,407	103,129
Total Liabilities and Fund Balance	\$ 32,843	\$ 6,407	\$ 103,311

Used Mattress
Recycling Fund
(Continued on next
page)

Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Mattress Recovery and Recycling Penalty Account (3258)
\$ 1,307	\$ 1	\$ 1	\$ —	\$ 85	\$ 1	\$ 99
772,071	9,574	11,834	457,301	—	—	—
50,596	—	—	51,564	—	—	6
109,319	75	1,282	3,327	—	—	—
91	—	—	—	—	—	—
479	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 933,863	\$ 9,650	\$ 13,117	\$ 512,192	\$ 85	\$ 1	\$ 105
\$ 144	\$ —	\$ 1,136	\$ 57,310	\$ —	\$ —	\$ —
3,960	—	72	1,014	—	—	—
—	—	4	—	—	—	—
8	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,112	—	1,212	58,324	—	—	—
2,685	—	—	—	—	824	—
877,047	4,877	11,834	436,505	85	—	105
—	—	—	—	—	(823)	—
879,732	4,877	11,834	436,505	85	1	105
50,019	4,773	71	17,363	—	—	—
929,751	9,650	11,905	453,868	85	1	105
\$ 933,863	\$ 9,650	\$ 13,117	\$ 512,192	\$ 85	\$ 1	\$ 105

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

Used Mattress
Recycling Fund
(Continued from
previous page)

	Used Mattress Recycling Fund (3257)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,201	\$ 1	\$ 2,825
Deposits in Surplus Money Investment Fund	—	127	139,474
Receivables	188	—	18
Due From Other Funds	—	1	3,654
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	138
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,389	\$ 129	\$ 146,109
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 2,395
Due To Other Funds	53	77	1,948
Due To Other Governments	—	—	32
Advance Collections	—	—	837
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	53	77	5,212
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,336	52	134,326
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,336	52	134,326
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	6,571
Total Fund Balance (Deficit) – Adjusted	2,336	52	140,897
Total Liabilities and Fund Balance	\$ 2,389	\$ 129	\$ 146,109

Vessel Operator Certification Account (3261)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Vocational Nursing and Psychiatric Technicians Fund (0779)
\$ 37	\$ 1	\$ 51	\$ 1	\$ —	\$ 1	\$ 258
2,336	3,069	8,801	34	2,676	1,237	8,191
—	1	4	—	—	—	1
17	36	238	—	330	43	1,650
—	—	—	—	—	—	—
—	—	10	—	—	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 2,390	\$ 3,107	\$ 9,104	\$ 35	\$ 3,006	\$ 1,281	\$ 10,104
\$ —	\$ —	\$ 100	\$ —	\$ 1	\$ 10	\$ 86
141	1	23	—	—	3	184
—	554	—	—	—	—	—
—	—	681	—	—	—	1,880
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
141	555	804	—	1	13	2,150
—	—	—	—	—	—	—
1,816	2,552	8,269	35	3,005	1,160	7,846
—	—	—	—	—	—	—
1,816	2,552	8,269	35	3,005	1,160	7,846
433	—	31	—	—	108	108
2,249	2,552	8,300	35	3,005	1,268	7,954
\$ 2,390	\$ 3,107	\$ 9,104	\$ 35	\$ 3,006	\$ 1,281	\$ 10,104

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Waste Discharge Permit Fund (0193)	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	22,518	1,176	1,747
Receivables	14,991	—	—
Due From Other Funds	309	9	21
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 37,818	\$ 1,186	\$ 1,768
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	5,439	13	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,439	13	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	11,546	1,041	1,765
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	11,546	1,041	1,765
Adjustments to Fund Balance			
Reserved for Encumbrances	20,833	132	3
Total Fund Balance (Deficit) – Adjusted	32,379	1,173	1,768
Total Liabilities and Fund Balance	\$ 37,818	\$ 1,186	\$ 1,768

Wildlife Restoration Fund

Water Rights Fund (3058)	Welcome Center Fund (3083)	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
\$ 18	\$ 175	\$ 1	\$ 29	\$ 28	\$ 1,535	\$ —
9,756	—	3,391	5,155	1,514	398,430	621
663	35	—	2	—	368	—
221	—	25	2,672	18	20,360	8
—	—	—	—	—	2	—
—	—	—	73	—	5,955	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,658	\$ 210	\$ 3,417	\$ 7,931	\$ 1,560	\$ 426,650	\$ 629
\$ —	\$ —	\$ —	\$ 10	\$ —	\$ 1,137	\$ —
1,646	—	—	2,574	15	422	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,646	—	—	2,584	15	1,559	—
—	—	—	7,206	—	474,860	—
5,889	210	3,417	—	1,486	—	629
—	—	—	(1,859)	—	(71,408)	—
5,889	210	3,417	5,347	1,486	403,452	629
3,123	—	—	—	59	21,639	—
9,012	210	3,417	5,347	1,545	425,091	629
\$ 10,658	\$ 210	\$ 3,417	\$ 7,931	\$ 1,560	\$ 426,650	\$ 629

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Workers' Occupational Safety and Health Education Fund (3030)	Total
	<u> </u>	<u> </u>
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 2	\$ 16,324,721
Deposits in Surplus Money Investment Fund	3,865	28,352,404
Receivables	—	1,593,196
Due From Other Funds	128	11,529,355
Due From Other Governments	—	76,313
Prepaid Expenses	—	14,263
Advances and Loans Receivable	—	1,235
Interfund Loans Receivable	—	—
Other Assets	—	—
Total Assets	<u>\$ 3,995</u>	<u>\$ 57,891,487</u>
LIABILITIES		
Accounts Payable	\$ —	\$ 1,583,173
Due To Other Funds	2	6,612,015
Due To Other Governments	—	4,318,841
Advance Collections	—	373,599
Deposits	—	74,891
Interfund Loans Payable	—	—
Other Liabilities	—	44,131
Total Liabilities	<u>2</u>	<u>13,006,650</u>
FUND BALANCE		
Reserved for Unencumbered Balances of Continuing Appropriations	—	14,932,857
Contingency Reserve for Economic Uncertainties	3,350	21,690,404
Unreserved-Undesignated	—	(959,383)
Total Fund Balance (Deficit) – Unadjusted	<u>3,350</u>	<u>35,663,878</u>
Adjustments to Fund Balance		
Reserved for Encumbrances	643	9,220,959
Total Fund Balance (Deficit) – Adjusted	<u>3,993</u>	<u>44,884,837</u>
Total Liabilities and Fund Balance	<u>\$ 3,995</u>	<u>\$ 57,891,487</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(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	\$ —	\$ 8,319	\$ 11,278
ADDITIONS			
Revenues	24,506	1	16,991
Transfers From Other Funds	—	2,750	8
Prior Year Revenue Adjustments	—	—	1
Other Additions	—	—	—
Total Additions	24,506	2,751	17,000
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(223)	—	17,107
Local Assistance	—	3,048	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(223)	3,048	17,107
Transfers To Other Funds	—	—	349
Adjustments to Prior Year Appropriation Expenditures	—	(620)	(422)
Total Deductions	(223)	2,428	17,034
FUND BALANCE (DEFICIT), ENDING	\$ 24,729	\$ 8,642	\$ 11,244

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)
\$ 3,749	\$ 924,816	\$ 515,924	\$ 41,111	\$ 58,896	\$ 15,181	\$ 5,477
4,230	326,556	211,229	100,406	37,340	80,577	2,111
—	—	25,910	125	—	281	—
(2)	(17,859)	31,137	(260)	—	(63)	—
—	—	—	—	—	—	—
<u>4,228</u>	<u>308,697</u>	<u>268,276</u>	<u>100,271</u>	<u>37,340</u>	<u>80,795</u>	<u>2,111</u>
3,389	13,617	105,042	101,155	2,263	93,435	1,385
—	245,146	102,050	—	54,025	605	—
—	—	—	—	—	—	—
<u>3,389</u>	<u>258,763</u>	<u>207,092</u>	<u>101,155</u>	<u>56,288</u>	<u>94,040</u>	<u>1,385</u>
39	74	1,390	1,160	34	1,914	17
173	—	(874)	(2,046)	701	(12,451)	4
<u>3,601</u>	<u>258,837</u>	<u>207,608</u>	<u>100,269</u>	<u>57,023</u>	<u>83,503</u>	<u>1,406</u>
<u>\$ 4,376</u>	<u>\$ 974,676</u>	<u>\$ 576,592</u>	<u>\$ 41,113</u>	<u>\$ 39,213</u>	<u>\$ 12,473</u>	<u>\$ 6,182</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)	Ammunition Safety and Enforcement Special Fund (3303)	Antiterrorism Fund (3034)
FUND BALANCE (DEFICIT), BEGINNING	\$ 605,156	\$ 3,603	\$ 1,708
ADDITIONS			
Revenues	117,428	1,367	826
Transfers From Other Funds	41	—	—
Prior Year Revenue Adjustments	—	37	—
Other Additions	—	—	—
Total Additions	117,469	1,404	826
DEDUCTIONS			
Appropriation Expenditures			
State Operations	92,490	4,496	876
Local Assistance	21,251	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	113,741	4,496	876
Transfers To Other Funds	394	—	6
Adjustments to Prior Year Appropriation Expenditures	(7,311)	—	12
Total Deductions	106,824	4,496	894
FUND BALANCE (DEFICIT), ENDING	\$ 615,801	\$ 511	\$ 1,640

Appellate Court Trust Fund (3060)	Appliance Efficiency Enforcement Subaccount (3205)	Apprenticeship Training Contribution Fund (3022)	Arts and Entertainment Fund (3159)	Assembly Operating Fund (0125)	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)
\$ 24,416	\$ 1,064	\$ 53,766	\$ 32	\$ 2,244	\$ 353	\$ 32,769
5,882	2,134	22,574	—	71	2,501	11,849
5,000	147	—	—	—	—	7
(4)	6	(18)	—	—	—	1
—	—	—	—	—	—	—
10,878	2,287	22,556	—	71	2,501	11,857
2,988	3,247	12,344	—	857	2,212	19,292
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,988	3,247	12,344	—	857	2,212	19,292
—	76	182	—	—	32	283
73	(1,223)	(1,425)	—	—	30	(325)
3,061	2,100	11,101	—	857	2,274	19,250
\$ 32,233	\$ 1,251	\$ 65,221	\$ 32	\$ 1,458	\$ 580	\$ 25,376

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Behavioral Science Examiners Fund (0773)	Better for Families Tax Refund Fund (3399)	Birth Defects Monitoring Program Fund (3114)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,271	\$ —	\$ 3,067
ADDITIONS			
Revenues	20,422	—	4,448
Transfers From Other Funds	5	—	—
Prior Year Revenue Adjustments	(142)	—	(132)
Other Additions	—	—	—
Total Additions	20,285	—	4,316
DEDUCTIONS			
Appropriation Expenditures			
State Operations	12,870	(382,688) *	1,981
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	12,870	(382,688)	1,981
Transfers To Other Funds	190	—	27
Adjustments to Prior Year Appropriation Expenditures	(282)	—	(246)
Total Deductions	12,778	(382,688)	1,762
FUND BALANCE (DEFICIT), ENDING	\$ 18,778	\$ 382,688	\$ 5,621

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

				Breast Cancer Fund		
Board of Pilot Commissioners' Special Fund (0290)	Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	Bosco-Keene Renewable Resources Investment Fund (0940)	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)	Breast Cancer Research Account (0007)
\$ 4,346	\$ 527	\$ 57,030	\$ 2,955	\$ 5,873	\$ (7)	\$ 9,084
6,187	1,454	81,181	—	338	9,106	461
—	—	166	1,252	6,682	5,361	7,008
(6)	—	(371)	1	5	(10)	2
—	—	—	—	—	—	—
<u>6,181</u>	<u>1,454</u>	<u>80,976</u>	<u>1,253</u>	<u>7,025</u>	<u>14,457</u>	<u>7,471</u>
2,555	1,566	59,432	1,009	2,900	425	5,492
—	—	—	—	6,317	—	—
—	—	—	—	—	—	—
<u>2,555</u>	<u>1,566</u>	<u>59,432</u>	<u>1,009</u>	<u>9,217</u>	<u>425</u>	<u>5,492</u>
18	18	586	21	—	14,029	—
(66)	2	(556)	(12)	(390)	(4)	8,599
<u>2,507</u>	<u>1,586</u>	<u>59,462</u>	<u>1,018</u>	<u>8,827</u>	<u>14,450</u>	<u>14,091</u>
<u>\$ 8,020</u>	<u>\$ 395</u>	<u>\$ 78,544</u>	<u>\$ 3,190</u>	<u>\$ 4,071</u>	<u>\$ —</u>	<u>\$ 2,464</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Building Initiative for Low-Emissions Development Program Fund (3373)	Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)
FUND BALANCE (DEFICIT), BEGINNING	\$ 56,901	\$ 6,411	\$ 3,635
ADDITIONS			
Revenues	21,010	3,957	1,922
Transfers From Other Funds	—	1,850	—
Prior Year Revenue Adjustments	4	—	(166)
Other Additions	—	—	—
Total Additions	21,014	5,807	1,756
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,985	3,548	1,500
Local Assistance	224	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,209	3,548	1,500
Transfers To Other Funds	—	31	11
Adjustments to Prior Year Appropriation Expenditures	—	(49)	(24)
Total Deductions	3,209	3,530	1,487
FUND BALANCE (DEFICIT), ENDING	\$ 74,706	\$ 8,688	\$ 3,904

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

California Beverage Container Recycling Fund						
California Advanced Services Fund (3141)	California Architects Board Fund (0706)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)	PET Processing Fee Account (0278)
\$ 149,841	\$ 4,449	\$ 33,265	\$ 695,611	\$ 17,553	\$ 2,184	\$ 28,935
70,466	3,077	4,619	1,505,833	13,799	829	15,015
12	1	—	140	64,042	—	37,944
(10)	(1)	221	12,384	197	28	(1,957)
—	—	—	—	—	—	—
70,468	3,077	4,840	1,518,357	78,038	857	51,002
7,436	4,374	—	52,519	—	2	—
(90,492) *	—	399	1,210,376	75,242	—	48,280
—	—	—	—	—	—	—
(83,056)	4,374	399	1,262,895	75,242	2	48,280
28	85	—	114,164	—	13	—
(45,562)	(6)	—	(1,351)	—	—	—
(128,590)	4,453	399	1,375,708	75,242	15	48,280
\$ 348,899	\$ 3,073	\$ 37,706	\$ 838,260	\$ 20,349	\$ 3,026	\$ 31,657

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Cannabis
Tax Fund

Year Ended June 30, 2023

(Amounts in thousands)

	California Bingo Fund (3131)	California Board of Architectural Examiners – Landscape Architects Fund (0757)	California Cannabis Tax Fund (3314)
FUND BALANCE (DEFICIT), BEGINNING	\$ 709	\$ 967	\$ 877,753
ADDITIONS			
Revenues	—	867	515,975
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(140,457)
Other Additions	—	—	—
Total Additions	—	867	375,518
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	1,151	17,506
Local Assistance	—	—	76
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	1,151	17,582
Transfers To Other Funds	—	15	750,132
Adjustments to Prior Year Appropriation Expenditures	—	1	—
Total Deductions	—	1,167	767,714
FUND BALANCE (DEFICIT), ENDING	\$ 709	\$ 667	\$ 485,557

* Abnormal balance in Local Assistance is due to reimbursements exceeding expenditures.

California Cannabis Tax Fund
(Continued on next page)

California Highway Patrol (3347)	Cannabis Fines and Penalties Account (3388)	Department of Cannabis Control (3335)	Department of Cannabis Control – Allocation 2 (3346)	Department of Finance (3342)	Department of Fish and Wildlife (3338)	Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account (3350)
\$ 7,474	\$ —	\$ 25	\$ 10,335	\$ 440	\$ 8,951	\$ 395,812
—	33	—	—	—	—	—
3,000	—	—	10,000	—	75	401,767
—	270	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,000</u>	<u>303</u>	<u>—</u>	<u>10,000</u>	<u>—</u>	<u>75</u>	<u>401,767</u>
708	—	—	16,092	—	2,061	412,100
—	—	—	—	—	—	(76,761) *
—	—	—	—	—	—	—
<u>708</u>	<u>—</u>	<u>—</u>	<u>16,092</u>	<u>—</u>	<u>2,061</u>	<u>335,339</u>
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>708</u>	<u>—</u>	<u>—</u>	<u>16,092</u>	<u>—</u>	<u>2,061</u>	<u>335,339</u>
<u>\$ 9,766</u>	<u>\$ 303</u>	<u>\$ 25</u>	<u>\$ 4,243</u>	<u>\$ 440</u>	<u>\$ 6,965</u>	<u>\$ 462,240</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Cannabis Tax Fund
(Continued from previous page)

Year Ended June 30, 2023

(Amounts in thousands)

	Department of Pesticide Regulation (3340)	Department of Tax and Fee Administration (3333)	Employment Development Department (3345)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,908	\$ 2,558	\$ 4,623
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	—	3	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	3	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	881	96	(19)
Local Assistance	282	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,163	96	(19)
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,163	96	(19)
FUND BALANCE (DEFICIT), ENDING	\$ 1,745	\$ 2,465	\$ 4,642

California Cannabis Tax Fund
(Continued on next page)

						State and Local Government Law Enforcement Account	Environmental Restoration and Protection Account (Continued on next page)
Governor's Office of Business and Economic Development (3376)	Governor's Office of Business and Economic Development – Allocation 2 (3348)	State Water Resources Control Board (3339)	University of California San Diego Center for Medical Cannabis Research (3349)	Board of State and Community Corrections (3354)	California Highway Patrol (3353)	Department of Parks and Recreation (3352)	
\$ 255	\$ 68,329	\$ 4,988	\$ 6,000	\$ 161,168	\$ 67,009	\$ 71,905	
—	(1)	—	—	7	—	2,328	
15,684	50,000	—	2,000	83,922	50,000	53,569	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<u>15,684</u>	<u>49,999</u>	<u>—</u>	<u>2,000</u>	<u>83,929</u>	<u>50,000</u>	<u>55,897</u>	
444	1,568	1,269	—	480	4,676	36,331	
13,765	19,527	—	—	5,087	7,824	—	
—	—	—	—	—	—	—	
<u>14,209</u>	<u>21,095</u>	<u>1,269</u>	<u>—</u>	<u>5,567</u>	<u>12,500</u>	<u>36,331</u>	
—	—	162	—	—	—	—	
—	—	—	—	—	—	—	
<u>14,209</u>	<u>21,095</u>	<u>1,431</u>	<u>—</u>	<u>5,567</u>	<u>12,500</u>	<u>36,331</u>	
<u>\$ 1,730</u>	<u>\$ 97,233</u>	<u>\$ 3,557</u>	<u>\$ 8,000</u>	<u>\$ 239,530</u>	<u>\$ 104,509</u>	<u>\$ 91,471</u>	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	California Cannabis Tax Fund (Continued from previous page)	Environmental Restoration and Protection Account (Continued from previous page)	California Children and Families Trust Fund
	Department of Fish and Wildlife (3351)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)	Administration Account (0638)
FUND BALANCE (DEFICIT), BEGINNING	\$ 92,102	\$ 238	\$ 7,675
ADDITIONS			
Revenues	—	—	155
Transfers From Other Funds	80,353	90	3,393
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	80,353	90	3,548
DEDUCTIONS			
Appropriation Expenditures			
State Operations	29,253	51	5,099
Local Assistance	—	—	—
Capital Outlay	—	(1)	—
Total Appropriation Expenditures	29,253	50	5,099
Transfers To Other Funds	—	3	192
Adjustments to Prior Year Appropriation Expenditures	—	(95)	—
Total Deductions	29,253	(42)	5,291
FUND BALANCE (DEFICIT), ENDING	\$ 143,202	\$ 370	\$ 5,932

California Children and Families Trust Fund

California Children and Families Trust Fund (0623)	Child Care Account (0636)	Counties Children and Families Account (0585)	Education Account (0634)	Mass Media Communications Account (0631)	Research and Development Account (0637)	Unallocated Account (0639)
\$ (157)	\$ 23,421	\$ 45,595	\$ 68,891	\$ 42,146	\$ 40,917	\$ 24,157
266,863	535	284	2,115	966	963	577
89,246	10,179	271,431	16,964	20,357	10,179	6,786
515	(20)	—	311	(3)	(8)	—
—	—	—	—	—	—	—
356,624	10,694	271,715	19,390	21,320	11,134	7,363
7,516	—	—	—	—	—	—
—	14,154	271,683	18,224	26,184	11,516	3,065
—	—	—	—	—	—	—
7,516	14,154	271,683	18,224	26,184	11,516	3,065
349,039	—	—	—	—	—	—
(88)	—	—	—	—	—	—
356,467	14,154	271,683	18,224	26,184	11,516	3,065
\$ —	\$ 19,961	\$ 45,627	\$ 70,057	\$ 37,282	\$ 40,535	\$ 28,455

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	California Circular Economy Fund (3408)	California Collegiate License Plate Fund (0072)	California Debt and Investment Advisory Commission Fund (0171)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 1	\$ 7,594
ADDITIONS			
Revenues	—	23	3,106
Transfers From Other Funds	11,200	—	—
Prior Year Revenue Adjustments	—	—	(374)
Other Additions	—	—	—
Total Additions	11,200	23	2,732
DEDUCTIONS			
Appropriation Expenditures			
State Operations	512	—	3,510
Local Assistance	—	24	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	512	24	3,510
Transfers To Other Funds	—	—	63
Adjustments to Prior Year Appropriation Expenditures	—	—	(40)
Total Deductions	512	24	3,533
FUND BALANCE (DEFICIT), ENDING	\$ 10,688	\$ —	\$ 6,793

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

California Electronic Cigarette Excise Tax Fund

California Debt Limit Allocation Committee Fund (0169)	California Domestic Violence Prevention Fund (3272)	California Earthquake Safety Fund (3361)	California Electronic Cigarette Excise Tax Fund (3366)	Health Professions Career Opportunity Program (3394)	University of California Medical Education Account (3395)	California Emergency Relief Fund (3398)
\$ 4,425	\$ 1	\$ 12,304	\$ 2,594	\$ —	\$ —	\$ 835,681
1,900	—	—	59,471	—	—	779
—	—	—	—	1,888	2,643	—
16	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,916</u>	<u>—</u>	<u>—</u>	<u>59,471</u>	<u>1,888</u>	<u>2,643</u>	<u>779</u>
2,801	—	12,304	2,135	—	—	(2,311,483) *
—	—	—	—	—	—	1,812,973
—	—	—	—	—	—	—
<u>2,801</u>	<u>—</u>	<u>12,304</u>	<u>2,135</u>	<u>—</u>	<u>—</u>	<u>(498,510)</u>
31	—	—	57,440	—	—	—
1	—	(1,123)	—	—	—	(4,088,458)
<u>2,833</u>	<u>—</u>	<u>11,181</u>	<u>59,575</u>	<u>—</u>	<u>—</u>	<u>(4,586,968)</u>
<u>\$ 3,508</u>	<u>\$ 1</u>	<u>\$ 1,123</u>	<u>\$ 2,490</u>	<u>\$ 1,888</u>	<u>\$ 2,643</u>	<u>\$ 5,423,428</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	California Environmental License Plate Fund		
	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)	Lake Tahoe Conservancy Account (0286)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,211	\$ 46,715	\$ 2,078
ADDITIONS			
Revenues	1,098	67,287	793
Transfers From Other Funds	—	309	—
Prior Year Revenue Adjustments	—	(1)	—
Other Additions	—	—	—
Total Additions	1,098	67,595	793
DEDUCTIONS			
Appropriation Expenditures			
State Operations	854	63,981	872
Local Assistance	59	7,307	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	913	71,288	872
Transfers To Other Funds	17	1,546	5
Adjustments to Prior Year Appropriation Expenditures	(8)	(214)	(246)
Total Deductions	922	72,620	631
FUND BALANCE (DEFICIT), ENDING	\$ 1,387	\$ 41,690	\$ 2,240

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

Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (3304)	Graduate Medical Education Account (3306)	Medical Research Program Account (3310)	State Dental Program Account (3307)
\$ —	\$ 7,655	\$ 13,455	\$ —	\$ 42,339	\$ 108,889	\$ 59,563
552	6,555	7,752	1,064,463	—	—	—
—	—	1,500	2	33,843	41,364	25,408
18	258	—	(6,959)	—	—	—
—	—	—	—	—	—	—
570	6,813	9,252	1,057,506	33,843	41,364	25,408
—	3,093	3,293	639	3,252	57,053	4,406
561	—	—	—	—	—	21,731
—	—	—	—	—	—	—
561	3,093	3,293	639	3,252	57,053	26,137
—	63	99	1,056,867	—	—	—
—	(74)	1,133	—	—	—	—
561	3,082	4,525	1,057,506	3,252	57,053	26,137
\$ 9	\$ 11,386	\$ 18,182	\$ —	\$ 72,930	\$ 93,200	\$ 58,834

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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, 2023
(Amounts in thousands)

	Tobacco Law Enforcement Account		
	Department of Justice Subaccount (3320)	Department of Public Health Subaccount (3318)	Department of Tax and Fee Administration Subaccount (3319)
FUND BALANCE (DEFICIT), BEGINNING	\$ 106,077	\$ 5,934	\$ 7,957
ADDITIONS			
Revenues	2,597	—	—
Transfers From Other Funds	30,458	5,133	5,076
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	33,055	5,133	5,076
DEDUCTIONS			
Appropriation Expenditures			
State Operations	5,886	6,541	2,964
Local Assistance	15,198	482	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	21,084	7,023	2,964
Transfers To Other Funds	—	72	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	21,084	7,095	2,964
FUND BALANCE (DEFICIT), ENDING	\$ 118,048	\$ 3,972	\$ 10,069

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

Tobacco Prevention and Control Programs Account						
Tobacco Law Enforcement Account (3308)	Department of Education Subaccount (3321)	Department of Public Health Subaccount (3322)	Tobacco Prevention and Control Programs Account (3309)	California Health Data and Planning Fund (0143)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)
\$ 1,230	\$ 21,555	\$ 103,591	\$ 15,233	\$ 53,034	\$ 57	\$ 18,922
—	1	2	—	43,447	1	41,839
—	31,157	88,773	—	1,520	—	2
—	(27)	1,450	—	5,310	—	109
—	—	—	—	—	—	—
—	31,131	90,225	—	50,277	1	41,950
—	830	39,834	—	28,106	—	993
—	34,987	51,373	—	4,934	—	33,924
—	—	—	—	—	—	—
—	35,817	91,207	—	33,040	—	34,917
—	—	—	15,233	336	—	9
—	—	—	—	(166)	—	808
—	35,817	91,207	15,233	33,210	—	35,734
\$ 1,230	\$ 16,869	\$ 102,609	\$ —	\$ 70,101	\$ 58	\$ 25,138

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	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)
FUND BALANCE (DEFICIT), BEGINNING	\$ 25,222	\$ 2	\$ 498,891
ADDITIONS			
Revenues	334	—	—
Transfers From Other Funds	1	—	—
Prior Year Revenue Adjustments	(14)	—	—
Other Additions	—	—	—
Total Additions	321	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	517	—	353
Local Assistance	7,365	—	(54,571) *
Capital Outlay	—	—	—
Total Appropriation Expenditures	7,882	—	(54,218)
Transfers To Other Funds	5,073	—	—
Adjustments to Prior Year Appropriation Expenditures	2,675	—	(363)
Total Deductions	15,630	—	(54,581)
FUND BALANCE (DEFICIT), ENDING	\$ 9,913	\$ 2	\$ 553,472

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

California Teleconnect Fund Administrative Committee Fund (0493)	California Tire Recycling Management Fund (0226)	California Tobacco Directory Fund (3421)	California Used Oil Recycling Fund (0100)	California Water Fund (0144)	Cannabis Control Fund (3288)	Cannery Inspection Fund (3081)
\$ 85,818	\$ 96,875	\$ —	\$ 30,463	\$ 1,386	\$ 188,872	\$ 3,623
58,120	64,407	22	30,617	—	139,673	3,769
3	179	—	16	—	4	—
13	(350)	—	(5,573)	—	(1,421)	—
—	15	—	—	—	—	—
58,136	64,251	22	25,060	—	138,256	3,769
1,993	19,958	—	11,790	—	171,242	4,261
48,524	10,789	—	8,367	—	709	—
—	—	—	—	—	—	—
50,517	30,747	—	20,157	—	171,951	4,261
21	27,023	—	375	—	258	60
(1,954)	(5,620)	—	170	—	(18,180)	117
48,584	52,150	—	20,702	—	154,029	4,438
\$ 95,370	\$ 108,976	\$ 22	\$ 34,821	\$ 1,386	\$ 173,099	\$ 2,954

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)	Cemetery and Funeral Fund (0717)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,185	\$ 2,463	\$ 3,600
ADDITIONS			
Revenues	326	199	5,154
Transfers From Other Funds	—	—	2
Prior Year Revenue Adjustments	(122)	(122)	—
Other Additions	—	—	—
Total Additions	204	77	5,156
DEDUCTIONS			
Appropriation Expenditures			
State Operations	209	—	5,911
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	209	—	5,911
Transfers To Other Funds	8	—	83
Adjustments to Prior Year Appropriation Expenditures	(24)	346	(96)
Total Deductions	193	346	5,898
FUND BALANCE (DEFICIT), ENDING	\$ 4,196	\$ 2,194	\$ 2,858

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

Center for Data Insights and Innovation Fund (3377)	Certification Account (0166)	Certification and Compliance Fund (3359)	Certification Fund (0271)	Certified Access Specialist Fund (3091)	Certified Veteran Service Provider Program Fund (3387)	Child Health and Safety Fund (0279)
\$ 175	\$ 1,649	\$ —	\$ 745	\$ 2,188	\$ 23,507	\$ 725
—	1,679	20,461	2,545	243	1,208	3,280
—	—	—	—	—	—	—
—	—	—	13	(2)	—	126
—	—	—	—	—	—	—
<u>—</u>	<u>1,679</u>	<u>20,461</u>	<u>2,558</u>	<u>241</u>	<u>1,208</u>	<u>3,406</u>
(250)	1,289	12,679	2,410	285	—	1,883
—	—	—	—	—	(32,609) *	1,349
—	—	—	—	—	—	—
<u>(250)</u>	<u>1,289</u>	<u>12,679</u>	<u>2,410</u>	<u>285</u>	<u>(32,609)</u>	<u>3,232</u>
—	34	—	48	6	—	112
98	2	—	—	(14)	—	(119)
<u>(152)</u>	<u>1,325</u>	<u>12,679</u>	<u>2,458</u>	<u>277</u>	<u>(32,609)</u>	<u>3,225</u>
<u>\$ 327</u>	<u>\$ 2,003</u>	<u>\$ 7,782</u>	<u>\$ 845</u>	<u>\$ 2,152</u>	<u>\$ 57,324</u>	<u>\$ 906</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Childhood Lead Poisoning Prevention Fund (0080)	Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)
FUND BALANCE (DEFICIT), BEGINNING	\$ 73,252	\$ 415,577	\$ 50,873
ADDITIONS			
Revenues	33,694	39,038	6,439
Transfers From Other Funds	20	—	—
Prior Year Revenue Adjustments	578	735	91
Other Additions	—	—	—
Total Additions	34,292	39,773	6,530
DEDUCTIONS			
Appropriation Expenditures			
State Operations	16,100	—	—
Local Assistance	21,141	297,152	12,900
Capital Outlay	—	—	—
Total Appropriation Expenditures	37,241	297,152	12,900
Transfers To Other Funds	214	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,056)	—	—
Total Deductions	33,399	297,152	12,900
FUND BALANCE (DEFICIT), ENDING	\$ 74,145	\$ 158,198	\$ 44,503

Cigarette and Tobacco Products Surtax Fund
(Continued on next page)

Cigarette and Tobacco Products Compliance Fund (3067)	Cigarette and Tobacco Products Surtax Fund (0230)	Health Education Account (0231)	Hospital Services Account (0232)	Physician Services Account (0233)	Public Resources Account (0235)	Research Account (0234)
\$ 10,174	\$ (87)	\$ 50,048	\$ 11,465	\$ 3,276	\$ 10,850	\$ 9,283
10,063	175,965	985	377	107	273	495
4	56,908	66,746	78,070	22,306	11,153	12,602
(780)	2,282	(6,132)	2	—	1	—
—	—	—	—	—	—	—
<u>9,287</u>	<u>235,155</u>	<u>61,599</u>	<u>78,449</u>	<u>22,413</u>	<u>11,427</u>	<u>13,097</u>
8,408	4,649	41,541	—	—	4,894	6,417
—	—	40,521	77,350	22,249	—	—
—	—	—	—	—	—	—
<u>8,408</u>	<u>4,649</u>	<u>82,062</u>	<u>77,350</u>	<u>22,249</u>	<u>4,894</u>	<u>6,417</u>
309	230,471	125	—	—	5,229	27
(9)	(52)	(1,398)	—	—	610	4,559
<u>8,708</u>	<u>235,068</u>	<u>80,789</u>	<u>77,350</u>	<u>22,249</u>	<u>10,733</u>	<u>11,003</u>
<u>\$ 10,753</u>	<u>\$ —</u>	<u>\$ 30,858</u>	<u>\$ 12,564</u>	<u>\$ 3,440</u>	<u>\$ 11,544</u>	<u>\$ 11,377</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

Cigarette and
Tobacco Products
Surtax Fund
(Continued from
previous page)

	Unallocated Account (0236)	Cigarette Fire Safety and Firefighter Protection Fund (3269)	Clandestine Drug Lab Clean-Up Account (0174)
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,471	\$ 10	\$ 10
ADDITIONS			
Revenues	304	—	1
Transfers From Other Funds	55,767	—	—
Prior Year Revenue Adjustments	2	—	—
Other Additions	—	—	—
Total Additions	56,073	—	1
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,064	—	—
Local Assistance	45,070	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	48,134	—	—
Transfers To Other Funds	5,225	—	—
Adjustments to Prior Year Appropriation Expenditures	(52)	—	—
Total Deductions	53,307	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 11,237	\$ 10	\$ 11

Clean Energy Job Creation Fund (8080)	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)
\$ —	\$ 14,708	\$ 3,126	\$ 3,688	\$ 584	\$ 3,907	\$ 7,019
—	13,653	—	2,502	1,066	—	69,728
—	17	706	—	—	—	8,014
—	112	—	8	—	—	(327)
—	—	—	—	—	—	—
—	13,782	706	2,510	1,066	—	77,415
—	13,769	93	1,371	86	582	71,060
—	—	269	—	—	—	—
—	—	—	—	—	—	—
—	13,769	362	1,371	86	582	71,060
—	225	—	706	541	—	614
(45)	327	(2)	3	—	—	(375)
(45)	14,321	360	2,080	627	582	71,299
\$ 45	\$ 14,169	\$ 3,472	\$ 4,118	\$ 1,023	\$ 3,325	\$ 13,135

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Contractors' License Fund		
	Continuing Care Provider Fee Fund (0163)	Construction Management Education Account (0093)	Contractors' License Fund (0735)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,578	\$ 501	\$ 10,285
ADDITIONS			
Revenues	2,143	214	95,527
Transfers From Other Funds	—	—	1,292
Prior Year Revenue Adjustments	19	—	8
Other Additions	—	—	—
Total Additions	2,162	214	96,827
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,342	182	78,897
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,342	182	78,897
Transfers To Other Funds	32	—	1,338
Adjustments to Prior Year Appropriation Expenditures	—	—	(573)
Total Deductions	3,374	182	79,662
FUND BALANCE (DEFICIT), ENDING	\$ 1,366	\$ 533	\$ 27,450

Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)	Court Interpreters' Fund (0327)	Court Reporters Fund (0771)	Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)
\$ 212	\$ 67,442	\$ 1,819	\$ 1,107	\$ 3,571	\$ 4,553	\$ 9,501
2	102,988	260	1,413	15,486	3,358	24,538
—	—	—	—	2	—	—
1	96	(36)	—	—	—	1
—	—	—	—	—	—	—
3	103,084	224	1,413	15,488	3,358	24,539
—	99,682	160	1,220	13,470	3,947	23,525
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	99,682	160	1,220	13,470	3,947	23,525
—	4,103	—	23	206	—	352
—	(4,666)	(36)	(33)	(475)	296	(74)
—	99,119	124	1,210	13,201	4,243	23,803
\$ 215	\$ 71,407	\$ 1,919	\$ 1,310	\$ 5,858	\$ 3,668	\$ 10,237

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Data and Innovation Services Revolving Fund (9753)	Data Brokers' Registry Fund (3372)	Davis-Dolwig Account (3210)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10,172	\$ 490	\$ 12,952
ADDITIONS			
Revenues	—	365	397
Transfers From Other Funds	—	—	10,000
Prior Year Revenue Adjustments	—	(7)	—
Other Additions	—	—	—
Total Additions	—	358	10,397
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,842	61	9,229
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,842	61	9,229
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(22,064)	—	—
Total Deductions	(20,222)	61	9,229
FUND BALANCE (DEFICIT), ENDING	\$ 30,394	\$ 787	\$ 14,120

Department of Food and Agriculture Fund						
Deaf and Disabled Tele-communications Program Administrative Committee Fund (0483)	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)
\$ 64,202	\$ 608	\$ 9,386	\$ 159	\$ 172,812	\$ 17,662	\$ 32,372
63,758	5,220	859	21	99,636	4,716	125,661
5	28	—	—	78,978	—	205
38	725	(2,808)	(12)	11,642	(180)	(106)
—	—	—	—	—	—	—
63,801	5,973	(1,949)	9	190,256	4,536	125,760
23,831	4,659	117	19	125,963	7,636	94,609
588	—	—	—	67,817	—	36,291
—	—	—	—	—	—	—
24,419	4,659	117	19	193,780	7,636	130,900
30	—	—	—	1,437	11	1,716
(4,023)	29	10	—	(5,122)	1,500	(669)
20,426	4,688	127	19	190,095	9,147	131,947
\$ 107,577	\$ 1,893	\$ 7,310	\$ 149	\$ 172,973	\$ 13,051	\$ 26,185

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Developmental Disabilities Program Development Fund (0172)	Diablo Canyon Extension Fund (3413)	Diesel Emission Reduction Fund (0314)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,030	\$ —	\$ 886
ADDITIONS			
Revenues	54	—	69
Transfers From Other Funds	23	367,500	—
Prior Year Revenue Adjustments	—	—	6
Other Additions	—	—	—
Total Additions	77	367,500	75
DEDUCTIONS			
Appropriation Expenditures			
State Operations	203	350,483	—
Local Assistance	92	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	295	350,483	—
Transfers To Other Funds	8	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	303	350,483	—
FUND BALANCE (DEFICIT), ENDING	\$ 1,804	\$ 17,017	\$ 961

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

Disaster Assistance Fund						
Disability Access and Education Revolving Fund (3245)	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)
\$ 2,951	\$ 27	\$ 1,260	\$ —	\$ 7,473	\$ 1,638	\$ 4,288
937	—	27	—	36,454	645	1,602
1	—	—	—	22	—	—
(1)	—	—	—	60	(21)	26
—	—	—	—	—	—	—
<u>937</u>	<u>—</u>	<u>27</u>	<u>—</u>	<u>36,536</u>	<u>624</u>	<u>1,628</u>
266	—	35	—	39,054	237	2,512
—	—	—	(150,000) *	—	170	—
—	—	—	—	—	—	—
<u>266</u>	<u>—</u>	<u>35</u>	<u>(150,000)</u>	<u>39,054</u>	<u>407</u>	<u>2,512</u>
—	—	—	—	1,145	5	30
1	—	—	—	(2,624)	1	(811)
<u>267</u>	<u>—</u>	<u>35</u>	<u>(150,000)</u>	<u>37,575</u>	<u>413</u>	<u>1,731</u>
<u>\$ 3,621</u>	<u>\$ 27</u>	<u>\$ 1,252</u>	<u>\$ 150,000</u>	<u>\$ 6,434</u>	<u>\$ 1,849</u>	<u>\$ 4,185</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)	Drug and Device Safety Fund (3018)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,226	\$ 1	\$ 3,962
ADDITIONS			
Revenues	—	1,329	6,344
Transfers From Other Funds	—	—	2
Prior Year Revenue Adjustments	—	(389)	39
Other Additions	—	—	—
Total Additions	—	940	6,385
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	507	6,780
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	507	6,780
Transfers To Other Funds	—	—	245
Adjustments to Prior Year Appropriation Expenditures	—	6	95
Total Deductions	—	513	7,120
FUND BALANCE (DEFICIT), ENDING	\$ 1,226	\$ 428	\$ 3,227

Earthquake Risk Reduction Fund of 1996 (0308)	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)
\$ 1	\$ 1,878	\$ 466,275	\$ 14,743	\$ 3,663	\$ 14	\$ 33,681
—	—	78,305	2,536	2,519	328	31,349
—	—	—	—	92	—	—
—	—	10,248	(1)	2	—	(774)
—	—	—	—	—	—	—
—	—	88,553	2,535	2,613	328	30,575
—	218	20,087	973	2,831	342	25,940
—	—	116,251	—	—	—	—
—	—	—	—	—	—	—
—	218	136,338	973	2,831	342	25,940
—	—	—	17	41	—	580
—	—	(10,099)	(86)	(13)	—	(186)
—	218	126,239	904	2,859	342	26,334
\$ 1	\$ 1,660	\$ 428,589	\$ 16,374	\$ 3,417	\$ —	\$ 37,922

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Emergency Food Assistance Program Fund (0122)	Emergency Medical Air Transportation and Children's Coverage Fund (3168)	Emergency Medical Services Personnel Fund (0312)
FUND BALANCE (DEFICIT), BEGINNING	\$ 729	\$ 1,820	\$ 744
ADDITIONS			
Revenues	551	3,235	3,349
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	813	45
Other Additions	—	—	—
Total Additions	551	4,048	3,394
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6	—	3,129
Local Assistance	1,194	5,431	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,200	5,431	3,129
Transfers To Other Funds	—	—	43
Adjustments to Prior Year Appropriation Expenditures	—	—	(48)
Total Deductions	1,200	5,431	3,124
FUND BALANCE (DEFICIT), ENDING	\$ 80	\$ 437	\$ 1,014

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

Emergency Medical Services Training Program Approval Fund (0194)	Emergency Medical Technician Certification Fund (3137)	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)
\$ 129	\$ 1,265	\$ 15,952	\$ 344,151	\$ 271	\$ 12,131	\$ 15,759
221	1,579	36,207	287,800	—	7,345	71,667
—	—	—	—	—	7	—
—	—	—	34,184	—	31	528
—	—	—	—	—	—	—
221	1,579	36,207	321,984	—	7,383	72,195
85	828	22,105	211,187	—	5,253	—
—	115	—	—	(3,979) *	—	—
—	—	—	—	—	—	—
85	943	22,105	211,187	(3,979)	5,253	—
6	30	347	67,636	—	121	71,591
(2)	23	347	(3,057)	—	(1,612)	—
89	996	22,799	275,766	(3,979)	3,762	71,591
\$ 261	\$ 1,848	\$ 29,360	\$ 390,369	\$ 4,250	\$ 15,752	\$ 16,363

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Enterprise Zone Fund (3165)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)
FUND BALANCE (DEFICIT), BEGINNING	\$ 255	\$ 26,899	\$ 2,139
ADDITIONS			
Revenues	5	801	145
Transfers From Other Funds	—	14,000	—
Prior Year Revenue Adjustments	—	(36)	—
Other Additions	—	—	—
Total Additions	5	14,765	145
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	368	614
Local Assistance	—	4,140	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	4,508	614
Transfers To Other Funds	—	7	—
Adjustments to Prior Year Appropriation Expenditures	26	2	—
Total Deductions	26	4,517	614
FUND BALANCE (DEFICIT), ENDING	\$ 234	\$ 37,147	\$ 1,670

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

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)	Fair Employment and Housing Enforcement and Litigation Fund (3246)	False Claims Act Fund (0378)
\$ 281	\$ 3,024	\$ 550	\$ 10,914	\$ 13,584	\$ 3,061	\$ 226
3,932	—	204	17,035	565	7,512	20,702
—	—	—	—	—	—	—
255	—	—	413	—	—	—
—	—	—	—	496	—	—
4,187	—	204	17,448	1,061	7,512	20,702
2,893	—	—	11,784	1,694	55	18,513
—	—	233	—	(2,662) *	—	—
—	—	—	—	—	—	—
2,893	—	233	11,784	(968)	55	18,513
51	—	—	139	23	—	278
(29)	—	—	6	(10,663)	—	(317)
2,915	—	233	11,929	(11,608)	55	18,474
\$ 1,553	\$ 3,024	\$ 521	\$ 16,433	\$ 26,253	\$ 10,518	\$ 2,454

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Family Law Trust Fund (0587)	Farmworker Remedial Account (0023)	Film Promotion and Marketing Fund (3095)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,772	\$ 755	\$ 13
ADDITIONS			
Revenues	2,828	354	8
Transfers From Other Funds	8,000	—	—
Prior Year Revenue Adjustments	78	(68)	—
Other Additions	—	—	—
Total Additions	10,906	286	8
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,446	247	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,446	247	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	106	—
Total Deductions	1,446	353	—
FUND BALANCE (DEFICIT), ENDING	\$ 13,232	\$ 688	\$ 21

Fish and Game Prevention Fund (Continued on next page)						
Financial Empowerment Fund (3360)	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)
\$ 12,424	\$ 151,714	\$ 12,488	\$ 2,172	\$ 160,335	\$ 1,366	\$ 799
240	113,586	8,187	48	114,103	320	199
—	220	—	—	711	—	—
—	(206)	108	—	2,929	497	—
—	—	—	—	—	—	—
<u>240</u>	<u>113,600</u>	<u>8,295</u>	<u>48</u>	<u>117,743</u>	<u>817</u>	<u>199</u>
77	140,779	10,217	58	109,366	78	153
1,932	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,009</u>	<u>140,779</u>	<u>10,217</u>	<u>58</u>	<u>109,366</u>	<u>78</u>	<u>153</u>
—	2,026	212	—	3,848	4	—
—	(5,209)	(356)	4	(4,004)	(1)	(30)
<u>2,009</u>	<u>137,596</u>	<u>10,073</u>	<u>62</u>	<u>109,210</u>	<u>81</u>	<u>123</u>
<u>\$ 10,655</u>	<u>\$ 127,718</u>	<u>\$ 10,710</u>	<u>\$ 2,158</u>	<u>\$ 168,868</u>	<u>\$ 2,102</u>	<u>\$ 875</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Fish and Game Prevention Fund (Continued from previous page)		
	Nesting Bird Habitat Incentive Program Account (3392)	Fish and Wildlife Regional Conservation Investment Strategy Program Fund (3415)	Flood Risk Management Fund (3296)
FUND BALANCE (DEFICIT), BEGINNING	\$ 668	\$ —	\$ 961
ADDITIONS			
Revenues	1,993	35	303
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(1)
Other Additions	—	—	—
Total Additions	1,993	35	302
DEDUCTIONS			
Appropriation Expenditures			
State Operations	201	—	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	201	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	201	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 2,460	\$ 35	\$ 1,263

Food Safety Fund (0177)	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)
\$ 4,154	\$ 7,300	\$ 16	\$ 778	\$ 2,941	\$ 2,074	\$ 51,242
10,634	—	2	7	207	1,808	838,911
34	—	—	—	—	—	—
33	—	—	(7)	—	7	(14,331)
—	—	—	—	—	—	—
10,701	—	2	—	207	1,815	824,580
10,820	1,964	—	6	183	1,787	710
4	—	—	—	—	—	637,259
—	—	—	—	—	—	—
10,824	1,964	—	6	183	1,787	637,969
347	—	—	—	—	—	24,017
246	—	—	(611)	—	40	2
11,417	1,964	—	(605)	183	1,827	661,988
\$ 3,438	\$ 5,336	\$ 18	\$ 1,383	\$ 2,965	\$ 2,062	\$ 213,834

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Genetic Disease Testing Fund (0203)	Golden State Stimulus Emergency Fund (3379)	Greenhouse Gas Reduction Fund (3228)
FUND BALANCE (DEFICIT), BEGINNING	\$ 79,786	\$ 2,118,325	\$ 9,750,397
ADDITIONS			
Revenues	162,716	46,908	4,256,118
Transfers From Other Funds	39	—	21
Prior Year Revenue Adjustments	(8,880)	—	(20)
Other Additions	—	1,618	—
Total Additions	153,875	48,526	4,256,119
DEDUCTIONS			
Appropriation Expenditures			
State Operations	32,615	1,419,949	323,792
Local Assistance	107,008	—	1,358,860
Capital Outlay	—	—	99,319
Total Appropriation Expenditures	139,623	1,419,949	1,781,971
Transfers To Other Funds	442	—	225,226
Adjustments to Prior Year Appropriation Expenditures	(4,964)	—	(50,718)
Total Deductions	135,101	1,419,949	1,956,479
FUND BALANCE (DEFICIT), ENDING	\$ 98,560	\$ 746,902	\$ 12,050,037

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

Habitat Conservation Fund (0262)	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 (3400)
\$ 128,769	\$ 13,223	\$ 13,256	\$ 333,439	\$ 1,153	\$ 31,048	\$ 1,152
—	22,470	2,922	—	2,200	—	—
9,969	375	10,000	—	—	4,326	—
—	—	(96)	—	—	—	—
—	—	—	—	—	—	—
<u>9,969</u>	<u>22,845</u>	<u>12,826</u>	<u>—</u>	<u>2,200</u>	<u>4,326</u>	<u>—</u>
624	24,565	1,022	—	2,200	(216)	—
(1,828) *	—	—	—	—	155	—
12,437	—	—	—	—	—	—
<u>11,233</u>	<u>24,565</u>	<u>1,022</u>	<u>—</u>	<u>2,200</u>	<u>(61)</u>	<u>—</u>
15	354	—	—	—	10	1,152
2,610	62	—	—	—	361	—
<u>13,858</u>	<u>24,981</u>	<u>1,022</u>	<u>—</u>	<u>2,200</u>	<u>310</u>	<u>1,152</u>
<u>\$ 124,880</u>	<u>\$ 11,087</u>	<u>\$ 25,060</u>	<u>\$ 333,439</u>	<u>\$ 1,153</u>	<u>\$ 35,064</u>	<u>\$ —</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Healthcare Treatment Fund		
	Health Statistics Special Fund (0099)	Healthcare Treatment Fund (3305)	Loan Repayment Program Account (3375)
FUND BALANCE (DEFICIT), BEGINNING	\$ 14,867	\$ 161,117	\$ 4,812
ADDITIONS			
Revenues	33,945	—	125
Transfers From Other Funds	11	678,390	313,666
Prior Year Revenue Adjustments	1,418	—	—
Other Additions	—	—	—
Total Additions	35,374	678,390	313,791
DEDUCTIONS			
Appropriation Expenditures			
State Operations	22,448	1,288	—
Local Assistance	510	422,004	35,223
Capital Outlay	—	—	—
Total Appropriation Expenditures	22,958	423,292	35,223
Transfers To Other Funds	520	295,543	—
Adjustments to Prior Year Appropriation Expenditures	550	114,283	—
Total Deductions	24,028	833,118	35,223
FUND BALANCE (DEFICIT), ENDING	\$ 26,213	\$ 6,389	\$ 283,380

High Polluter Repair or Removal Account

Heritage Enrichment Resource Fund (3170)	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)
\$ 838	\$ 35,350	\$ 37,677	\$ 1,648	\$ 2,845	\$ 1,717,793	\$ 6,880
178	34,931	40,150	584	7,220	—	5,018
—	—	26	—	—	—	2
—	—	(4)	—	296	—	1
—	—	—	—	—	—	—
178	34,931	40,172	584	7,516	—	5,021
32	15,567	25,905	911	7,352	26,127	5,137
—	2,800	—	—	—	(698)	—
—	—	—	—	—	—	—
32	18,367	25,905	911	7,352	25,429	5,137
—	22	182	—	157	—	100
—	(3,147)	(4,948)	(27)	1	—	7
32	15,242	21,139	884	7,510	25,429	5,244
\$ 984	\$ 55,039	\$ 56,710	\$ 1,348	\$ 2,851	\$ 1,692,364	\$ 6,657

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Horse and Jockey Safety and Welfare Account (3380)	Horse Racing Fund (3153)	Hospital Building Fund (0121)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,002	\$ 4,746	\$ 306,846
ADDITIONS			
Revenues	840	19,130	122,528
Transfers From Other Funds	—	—	354
Prior Year Revenue Adjustments	11	(520)	(6,101)
Other Additions	—	—	—
Total Additions	851	18,610	116,781
DEDUCTIONS			
Appropriation Expenditures			
State Operations	938	20,134	59,210
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	938	20,134	59,210
Transfers To Other Funds	—	181	1,536
Adjustments to Prior Year Appropriation Expenditures	(31)	(469)	1,538
Total Deductions	907	19,846	62,284
FUND BALANCE (DEFICIT), ENDING	\$ 946	\$ 3,510	\$ 361,343

Integrated Waste Management Fund
(Continued on next page)

Profession and Vocations Fund							
Household Movers Fund (3315)	Hospital Quality Assurance Revenue Fund (3158)	Infant Botulism Treatment and Prevention Fund (0272)	Insurance Fund (0217)	Indian Gaming Special Distribution Fund (0367)	Industrial Hemp Enrollment and Oversight Fund (3396)	Architectural Paint Stewardship Account (3202)	
\$ 7,946	\$ 1,213,373	\$ 22,694	\$ 76,443	\$ 134,382	\$ —	\$ 527	
3,957	3,108,735	14,118	333,927	69,132	427	449	
—	—	6	209	—	—	—	
—	2,279	289	(1,509)	541	—	—	
—	—	—	—	—	—	—	
3,957	3,111,014	14,413	332,627	69,673	427	449	
3,067	1,634	7,722	251,913	32,129	—	406	
—	3,153,778	—	68,669	6,948	—	—	
—	—	—	—	—	—	—	
3,067	3,155,412	7,722	320,582	39,077	—	406	
23	7	41	6,241	557	—	6	
121	—	(1,720)	(3,380)	(2,526)	—	11	
3,211	3,155,419	6,043	323,443	37,108	—	423	
\$ 8,692	\$ 1,168,968	\$ 31,064	\$ 85,627	\$ 166,947	\$ 427	\$ 553	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Integrated Waste Management Fund
(Continued from previous page)

Year Ended June 30, 2023
(Amounts in thousands)

	Carpet Stewardship Account (3195)	Carpet Stewardship Penalty Subaccount (3196)	Electronic Waste Recovery and Recycling Account (3065)
FUND BALANCE (DEFICIT), BEGINNING	\$ 788	\$ 1,185	\$ 186,360
ADDITIONS			
Revenues	763	—	87,733
Transfers From Other Funds	—	—	20,014
Prior Year Revenue Adjustments	—	—	(289)
Other Additions	—	—	—
Total Additions	763	—	107,458
DEDUCTIONS			
Appropriation Expenditures			
State Operations	685	—	74,309
Local Assistance	—	—	9,125
Capital Outlay	—	—	—
Total Appropriation Expenditures	685	—	83,434
Transfers To Other Funds	18	—	291
Adjustments to Prior Year Appropriation Expenditures	—	—	(87)
Total Deductions	703	—	83,638
FUND BALANCE (DEFICIT), ENDING	\$ 848	\$ 1,185	\$ 210,180

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

Integrated Waste Management Account							
Integrated Waste Management Account (0387)	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)	
\$ 49,371	\$ 24,549	\$ 1	\$ 344,751	\$ 72,915	\$ 42,038	\$ 561	
56,454	2,749	—	209,280	141,373	33,805	1,075	
170	4	—	—	—	11	—	
(1,105)	—	—	(152)	6	(5,808)	19	
—	4,072	—	—	—	—	—	
55,519	6,825	—	209,128	141,379	28,008	1,094	
50,474	(23,785) *	—	15,677	83,459	9,540	978	
2,130	29,055	—	—	—	—	—	
—	—	—	—	—	—	—	
52,604	5,270	—	15,677	83,459	9,540	978	
6,413	18	—	66	1,175	55	16	
2,603	22	—	53	(5,057)	(434)	(98)	
61,620	5,310	—	15,796	79,577	9,161	896	
\$ 43,270	\$ 26,064	\$ 1	\$ 538,083	\$ 134,717	\$ 60,885	\$ 759	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Learning Recovery Emergency Fund (3402)	Licensed Midwifery Fund (0755)	Lithium Extraction Excise Tax Fund (3410)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 260	\$ —
ADDITIONS			
Revenues	—	87	—
Transfers From Other Funds	—	—	1,400
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	87	1,400
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	124	—
Local Assistance	(6,500,000) *	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(6,500,000)	124	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	6,500,000	—	—
Total Deductions	—	124	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 223	\$ 1,400

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

† Fund balance exists due to timing factor.

Local Revenue Fund (Continued on next page)						
Sales Tax Account (Continued on next page)						
Local Agency Deposit Security Fund (0240)	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)
\$ 597	\$ —	\$ 1,020	\$ 7,874	\$ —	\$ —	\$ —
430	1,864	23	2,496,904	—	—	—
—	—	—	4,792,305	752,888	528,434	322,176
—	38	—	4,907	—	—	—
—	—	—	—	—	—	—
430	1,902	23	7,294,116	752,888	528,434	322,176
446	591	—	943	—	—	—
—	1,311	—	—	752,888	528,434	322,176
—	—	—	—	—	—	—
446	1,902	—	943	752,888	528,434	322,176
12	—	—	7,268,391	—	—	—
(13)	—	—	—	—	—	—
445	1,902	—	7,269,334	752,888	528,434	322,176
\$ 582	\$ —	\$ 1,043	\$ 32,656	\$ —	\$ —	\$ —

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Local Revenue Fund
(Continued from previous page)

Year Ended June 30, 2023
(Amounts in thousands)

Sales Tax Account
(Continued from previous page)

	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	542	12,377
Transfers From Other Funds	627,472	1,466,526	4,799,372
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	627,472	1,467,068	4,811,749
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	293,021	1,466,526	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	293,021	1,466,526	—
Transfers To Other Funds	334,451	542	4,811,749
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	627,472	1,467,068	4,811,749
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Local Revenue Fund
(Continued on next page)

Sales Tax Growth Account				Vehicle License Fee Account (Continued on next page)		
Social Services Subaccount (0352)	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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	98,067	—	—
2,480,037	66,200	35,053	101,253	—	367,663	420,229
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,480,037	66,200	35,053	101,253	98,067	367,663	420,229
—	—	—	—	—	—	—
2,480,037	66,200	18,330	—	98,067	367,663	420,229
—	—	—	—	—	—	—
2,480,037	66,200	18,330	—	98,067	367,663	420,229
—	—	16,723	101,253	—	—	—
—	—	—	—	—	—	—
2,480,037	66,200	35,053	101,253	98,067	367,663	420,229
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Local Revenue Fund
(Continued from previous page)

Year Ended June 30, 2023
(Amounts in thousands)

Vehicle License Fee Account
(Continued from previous page)

	Family Support Subaccount (3281)	Health Subaccount (3279)	Mental Health Subaccount (3278)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	330,529	1,261,090	105,480
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	330,529	1,261,090	105,480
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	330,529	930,561	60,464
Capital Outlay	—	—	—
Total Appropriation Expenditures	330,529	930,561	60,464
Transfers To Other Funds	—	330,529	45,016
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	330,529	1,261,090	105,480
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

Local Revenue Fund 2011
(Continued on next page)

Local Revenue Fund				Law Enforcement Services Account (Continued on next page)		
Vehicle License Fee Growth Account				Enhancing Law Enforcement Services Account (Continued on next page)		
Social Services Subaccount (3274)	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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	4,041	—	—	—	—	—
216,223	2,485,251	114,631	118,608	1,893,212	76,721	340,754
—	—	—	—	—	—	—
—	—	—	—	—	—	—
216,223	2,489,292	114,631	118,608	1,893,212	76,721	340,754
—	—	—	—	—	—	—
216,223	—	114,631	—	1,893,212	76,721	340,754
—	—	—	—	—	—	—
216,223	—	114,631	—	1,893,212	76,721	340,754
—	2,489,292	—	118,608	—	—	—
—	—	—	—	—	—	—
216,223	2,489,292	114,631	118,608	1,893,212	76,721	340,754
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(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)

Enhancing Law
Enforcement
Activities Subaccount
(Continued from
previous page)

Juvenile Justice Subaccount

Year Ended June 30, 2023

(Amounts in thousands)

	Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount (3225)	Juvenile Reentry Grant Special Account (3226)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	489,900	239,669	13,227
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	489,900	239,669	13,227
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	489,900	—	13,227
Capital Outlay	—	—	—
Total Appropriation Expenditures	489,900	—	13,227
Transfers To Other Funds	—	239,669	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	489,900	239,669	13,227
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

							Sales and Use Tax Growth Account (Continued on next page)		
							Law Enforcement Services Growth Subaccount (Continued on next page)		
Youthful Offender Block Grant Special Account (3227)	Law Enforcement Services Account (3215)	Trial Court Security Subaccount (3221)	Local Revenue Fund 2011 (3171)	Mental Health Account (3179)	Community Corrections Growth Special Account (3233)	District Attorney and Public Defender Growth Special Account (3232)			
\$	—	\$	—	\$	—	\$	81,768	\$	—
	—		—		—		—		—
226,441	2,846,896	637,294	9,347,037	1,120,551	71,447	4,763			
—	—	—	—	—	—	—			
—	—	—	—	—	—	—			
226,441	2,846,896	637,294	9,347,037	1,120,551	71,447	4,763			
—	—	—	—	—	—	—			
226,441	—	637,294	—	—	71,447	4,763			
—	—	—	—	—	—	—			
226,441	—	637,294	—	—	71,447	4,763			
—	2,846,896	—	9,365,482	1,120,551	—	—			
—	—	—	—	—	—	—			
226,441	2,846,896	637,294	9,365,482	1,120,551	71,447	4,763			
\$	—	\$	—	\$	63,323 *	\$	—	\$	—

(Continued)

Governmental Cost Funds Other Governmental Cost Funds Statement of Operations

Local Revenue Fund 2011
(Continued from previous page)

Sales and Use Tax Growth Account
(Continued from previous page)

Law Enforcement Services Growth Subaccount
(Continued from previous page)

Year Ended June 30, 2023
(Amounts in thousands)

	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)	Trial Court Security Growth Special Account (3234)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	9,526	95,263	9,526
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	9,526	95,263	9,526
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	9,526	—	9,526
Capital Outlay	—	—	—
Total Appropriation Expenditures	9,526	—	9,526
Transfers To Other Funds	—	95,263	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	9,526	95,263	9,526
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

* Abnormal balance in Local Assistance is due to the Less Funding provided by another fund.

Local Revenue Fund 2011
(Continued on next page)

Sales and Use Tax Growth Account				Support Services Account (Continued on next page)		
Support Services Growth Subaccount				Behavioral Health Subaccount		
Sales and Use Tax Growth Account (3229)	Behavioral Health Services Growth Special Account (3235)	Protective Services Growth Special Account (3236)	Support Services Growth Subaccount (3218)	Behavioral Health Subaccount (3217)	Women and Children's Residential Treatment Services Special Account (3239)	County Intervention Support Services Subaccount (3325)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
272,180	88,458	79,613	176,917	2,141,146	5,104	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
272,180	88,458	79,613	176,917	2,141,146	5,104	—
—	—	—	—	—	—	—
—	88,458	79,613	—	2,136,042	5,104	(3,685) *
—	—	—	—	—	—	—
—	88,458	79,613	—	2,136,042	5,104	(3,685)
272,180	—	—	176,917	5,104	—	—
—	—	—	—	—	—	—
272,180	88,458	79,613	176,917	2,141,146	5,104	(3,685)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 3,685

(Continued)

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, 2023

(Amounts in thousands)

	Protective Services Subaccount (3216)	Support Services Account (3214)	Long-Term Care Quality Assurance Fund (3213)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 93,617
ADDITIONS			
Revenues	—	—	548,083
Transfers From Other Funds	2,984,709	5,125,855	—
Prior Year Revenue Adjustments	—	—	4,623
Other Additions	—	—	—
Total Additions	2,984,709	5,125,855	552,706
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	2,984,709	—	538,129
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,984,709	—	538,129
Transfers To Other Funds	—	5,125,855	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	2,984,709	5,125,855	538,129
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 108,194

* Abnormal balance in Local Assistance is due to Drug Rebate abatement.

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 Fund (0933)	Marine Invasive Species Control Fund (0212)	Medi-Cal Drug Rebate Fund (3331)	Medi-Cal Emergency Medical Transport Fund (3323)
\$ 787	\$ 2,318	\$ 5,327	\$ 39,922	\$ 6,033	\$ 235,982	\$ 33,192
19	718	2,294	143,960	5,216	—	96,074
—	—	—	173	—	—	—
27	—	—	—	599	—	465
—	—	—	—	—	—	—
46	718	2,294	144,133	5,815	—	96,539
—	241	—	117,010	5,296	—	147
—	—	—	—	—	(150,852) *	105,000
—	—	—	—	—	—	—
—	241	—	117,010	5,296	(150,852)	105,147
—	7	5,327	5,251	56	—	—
—	(638)	—	(1,361)	461	—	—
—	(390)	5,327	120,900	5,813	(150,852)	105,147
\$ 833	\$ 3,426	\$ 2,294	\$ 63,155	\$ 6,035	\$ 386,834	\$ 24,584

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Facility Licensing Fund (3099)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11	\$ 2,263	\$ 2,628
ADDITIONS			
Revenues	—	3,245	591
Transfers From Other Funds	—	55	—
Prior Year Revenue Adjustments	—	(197)	15
Other Additions	—	—	—
Total Additions	—	3,103	606
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	2,955	75
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	2,955	75
Transfers To Other Funds	—	79	11
Adjustments to Prior Year Appropriation Expenditures	—	29	6
Total Deductions	—	3,063	92
FUND BALANCE (DEFICIT), ENDING	\$ 11	\$ 2,303	\$ 3,142

Mental Health Services Fund				Mine Reclamation Account		
Mental Health Practitioner Education Fund (3064)	Mental Health Services Fund (3085)	Reversion Account Subaccount (3327)	The Supportive Housing Program Subaccount (3357)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)	Mercury Thermostat Collection Program Fund (3390)
\$ 2,654	\$ 974,242	\$ 595	\$ 83,620	\$ 4,672	\$ 2,643	\$ 400
1,076	1,716,261	4,697	3,062	1,278	4,758	400
—	2,366,973	—	140,003	—	—	—
—	—	916	—	—	86	—
—	—	—	—	—	—	—
1,076	4,083,234	5,613	143,065	1,278	4,844	400
63	53,575	—	140,971	269	4,818	165
615	2,063,764	2,970	—	—	—	—
—	—	—	—	—	—	—
678	2,117,339	2,970	140,971	269	4,818	165
3	140,458	—	—	22	65	—
(52)	(22,497)	—	—	(66)	(16)	—
629	2,235,300	2,970	140,971	225	4,867	165
\$ 3,101	\$ 2,822,176	\$ 3,238	\$ 85,714	\$ 5,725	\$ 2,620	\$ 635

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Missing Persons DNA Data Base Fund (3016)	Mobilehome Dispute Resolution Fund (3329)	Mobilehome- Manufactured Home Revolving Fund (0648)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4,715	\$ 6,431	\$ 11,000
ADDITIONS			
Revenues	3,690	3,524	24,447
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	120	(5)	(32)
Other Additions	—	—	—
Total Additions	3,810	3,519	24,415
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,436	2,732	22,758
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,436	2,732	22,758
Transfers To Other Funds	56	—	—
Adjustments to Prior Year Appropriation Expenditures	(406)	(1,107)	(851)
Total Deductions	3,086	1,625	21,907
FUND BALANCE (DEFICIT), ENDING	\$ 5,439	\$ 8,325	\$ 13,508

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)	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)
\$ 5,343	\$ 5,010	\$ 99,793	\$ 761	\$ 5,016	\$ 522	\$ 143
8,259	2,277	—	557	137	—	—
—	—	—	—	—	—	—
(34)	—	—	—	10	—	—
—	—	—	—	—	—	—
<u>8,225</u>	<u>2,277</u>	<u>—</u>	<u>557</u>	<u>147</u>	<u>—</u>	<u>—</u>
7,271	2,049	—	387	—	5	—
—	—	—	—	(601)	—	—
—	—	502	—	—	—	—
<u>7,271</u>	<u>2,049</u>	<u>502</u>	<u>387</u>	<u>(601)</u>	<u>5</u>	<u>—</u>
—	55	—	10	—	—	—
(235)	(26)	—	26	—	75	—
<u>7,036</u>	<u>2,078</u>	<u>502</u>	<u>423</u>	<u>(601)</u>	<u>80</u>	<u>—</u>
<u>\$ 6,532</u>	<u>\$ 5,209</u>	<u>\$ 99,291</u>	<u>\$ 895</u>	<u>\$ 5,764</u>	<u>\$ 442</u>	<u>\$ 143</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Nursing Home Administrator's State License Examining Fund (0260)	Occupational Safety and Health Fund (3121)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,060	\$ 799	\$ 100,941
ADDITIONS			
Revenues	197	—	138,225
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	20	—	(128)
Other Additions	—	—	—
Total Additions	217	—	138,097
DEDUCTIONS			
Appropriation Expenditures			
State Operations	16	—	98,283
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	16	—	98,283
Transfers To Other Funds	—	—	1,783
Adjustments to Prior Year Appropriation Expenditures	(4)	—	(3,582)
Total Deductions	12	—	96,484
FUND BALANCE (DEFICIT), ENDING	\$ 1,265	\$ 799	\$ 142,554

<u>Oil, Gas, and Geothermal Administrative Fund</u>						
Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (0263)	Office of Patient Advocate Trust Fund (3209)	Oil and Gas Environmental Remediation Account (3299)	Oil, Gas, and Geothermal Administrative Fund (3046)	Oil Spill Prevention and Administration Fund (0320)
\$ 1,447	\$ —	\$ 231,305	\$ 2,491	\$ 1,620	\$ 26,514	\$ 28,283
3,048	1,788	23,206	99	58	133,347	66,649
1	7	58,977	3,480	—	497	64
—	—	572	—	—	264	(688)
—	—	—	—	—	—	—
<u>3,049</u>	<u>1,795</u>	<u>82,755</u>	<u>3,579</u>	<u>58</u>	<u>134,108</u>	<u>66,025</u>
2,934	—	69,565	1,580	20	120,014	58,806
—	1,795	27,358	—	—	—	1,158
—	—	555	—	—	—	—
<u>2,934</u>	<u>1,795</u>	<u>97,478</u>	<u>1,580</u>	<u>20</u>	<u>120,014</u>	<u>59,964</u>
38	—	—	19	—	1,657	953
20	—	(1,457)	1	27	1,766	2,615
<u>2,992</u>	<u>1,795</u>	<u>96,021</u>	<u>1,600</u>	<u>47</u>	<u>123,437</u>	<u>63,532</u>
<u>\$ 1,504</u>	<u>\$ —</u>	<u>\$ 218,039</u>	<u>\$ 4,470</u>	<u>\$ 1,631</u>	<u>\$ 37,185</u>	<u>\$ 30,776</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)	Optometry Fund (0763)
FUND BALANCE (DEFICIT), BEGINNING	\$ 15,214	\$ 91,194	\$ 2,093
ADDITIONS			
Revenues	8,247	3	2,564
Transfers From Other Funds	10,000	80,000	—
Prior Year Revenue Adjustments	39	—	—
Other Additions	—	—	—
Total Additions	18,286	80,003	2,564
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,722	171,159	2,918
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,722	171,159	2,918
Transfers To Other Funds	25	—	34
Adjustments to Prior Year Appropriation Expenditures	—	—	(61)
Total Deductions	3,747	171,159	2,891
FUND BALANCE (DEFICIT), ENDING	\$ 29,753	\$ 38	\$ 1,766

Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	Perinatal Insurance Fund (0309)	Pharmaceutical and Sharps Stewardship Fund (3328)	Pharmacy Board Contingent Fund (0767)	Physical Therapy Fund (0759)	Physician Assistant Fund (0280)
\$ 4,541	\$ 563	\$ 40,578	\$ 2,178	\$ 14,011	\$ 5,338	\$ 4,571
3,735	116	176	3,303	35,314	6,966	2,795
—	—	—	—	10	3	1
(33)	—	(211)	—	2	—	(1)
—	—	—	—	—	—	—
<u>3,702</u>	<u>116</u>	<u>(35)</u>	<u>3,303</u>	<u>35,326</u>	<u>6,969</u>	<u>2,795</u>
3,532	2	211	2,068	30,727	6,787	3,135
—	—	27,236	—	—	—	—
—	—	—	—	—	—	—
<u>3,532</u>	<u>2</u>	<u>27,447</u>	<u>2,068</u>	<u>30,727</u>	<u>6,787</u>	<u>3,135</u>
48	—	—	—	591	80	15
—	—	(3)	8	6	(20)	(51)
<u>3,580</u>	<u>2</u>	<u>27,444</u>	<u>2,076</u>	<u>31,324</u>	<u>6,847</u>	<u>3,099</u>
<u>\$ 4,663</u>	<u>\$ 677</u>	<u>\$ 13,099</u>	<u>\$ 3,405</u>	<u>\$ 18,013</u>	<u>\$ 5,460</u>	<u>\$ 4,267</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	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)
FUND BALANCE (DEFICIT), BEGINNING	\$ 552	\$ 224	\$ 17
ADDITIONS			
Revenues	705	14	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1	1	—
Other Additions	—	—	—
Total Additions	706	15	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,110	—	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,110	—	—
Transfers To Other Funds	4	—	—
Adjustments to Prior Year Appropriation Expenditures	1	—	—
Total Deductions	1,115	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 143	\$ 239	\$ 17

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

Prepaid MTS PUC Account (3265)	Prescribed Fire Claims Fund (3429)	Pressure Vessel Account (0453)	Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Private Security Services Fund (0239)
\$ 31	\$ —	\$ 697	\$ 39,407	\$ 425	\$ 8,762	\$ 5,109
—	—	4,728	22,736	9	15,317	16,844
—	—	—	—	—	10	8
—	—	(280)	95	—	—	1
—	—	—	—	—	—	—
—	—	4,448	22,831	9	15,327	16,853
—	—	4,354	—	—	5,492	15,343
—	(20,000) *	—	(10,088) *	—	—	—
—	—	—	—	—	—	—
—	(20,000)	4,354	(10,088)	—	5,492	15,343
—	—	126	—	—	342	199
—	—	(9)	—	—	(81)	(111)
—	(20,000)	4,471	(10,088)	—	5,753	15,431
\$ 31	\$ 20,000	\$ 674	\$ 72,326	\$ 434	\$ 18,336	\$ 6,531

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Professional Engineer's, Land Surveyor's, and Geologist's Fund (0770)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,981	\$ 318	\$ 173
ADDITIONS			
Revenues	11,394	657	197
Transfers From Other Funds	127	—	—
Prior Year Revenue Adjustments	(4)	—	—
Other Additions	—	—	—
Total Additions	11,517	657	197
DEDUCTIONS			
Appropriation Expenditures			
State Operations	12,084	714	286
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	12,084	714	286
Transfers To Other Funds	187	11	4
Adjustments to Prior Year Appropriation Expenditures	(162)	(6)	(34)
Total Deductions	12,109	719	256
FUND BALANCE (DEFICIT), ENDING	\$ 3,389	\$ 256	\$ 114

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

							<u>Public Interest Research, Development, and Demonstration Fund</u>	
Psychology Fund (0310)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)	Natural Gas Subaccount (3109)	Public Interest Research, Development, and Demonstration Fund (0381)	Public Rights Law Enforcement Special Fund (3053)	Public School Planning, Design and Construction Review Revolving Fund (0328)		
\$ 6,322	\$ 16,195	\$ 618	\$ 110,600	\$ 12,503	\$ 3,958	\$ 66,974		
5,741	—	—	2,549	362	16,481	83,841		
901	—	—	24,000	—	—	8,864		
(41)	—	—	—	—	—	(5,084)		
—	—	—	—	—	—	—		
<u>6,601</u>	<u>—</u>	<u>—</u>	<u>26,549</u>	<u>362</u>	<u>16,481</u>	<u>87,621</u>		
7,072	—	—	21,508	831	14,471	70,921		
—	(2,331) *	—	—	—	—	—		
—	—	—	—	—	—	—		
<u>7,072</u>	<u>(2,331)</u>	<u>—</u>	<u>21,508</u>	<u>831</u>	<u>14,471</u>	<u>70,921</u>		
84	—	—	—	—	240	1,445		
38	2,962	—	(1,463)	(134)	(271)	(739)		
<u>7,194</u>	<u>631</u>	<u>—</u>	<u>20,045</u>	<u>697</u>	<u>14,440</u>	<u>71,627</u>		
<u>\$ 5,729</u>	<u>\$ 15,564</u>	<u>\$ 618</u>	<u>\$ 117,104</u>	<u>\$ 12,168</u>	<u>\$ 5,999</u>	<u>\$ 82,968</u>		

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Public Utilities Commission Public Advocate's Office Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund (0058)
FUND BALANCE (DEFICIT), BEGINNING	\$ 15,037	\$ 17,590	\$ 3
ADDITIONS			
Revenues	727	31,281	—
Transfers From Other Funds	55,247	274	—
Prior Year Revenue Adjustments	(1)	(1,462)	—
Other Additions	—	—	—
Total Additions	55,973	30,093	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	48,678	30,593	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	48,678	30,593	—
Transfers To Other Funds	718	546	—
Adjustments to Prior Year Appropriation Expenditures	(1,097)	562	—
Total Deductions	48,299	31,701	—
FUND BALANCE (DEFICIT), ENDING	\$ 22,711	\$ 15,982	\$ 3

Real Estate Appraisers Regulation Fund (0400)	Real Estate Fund (0317)	Recidivism Reduction Fund (3259)	Recreational Health Fund (3157)	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charitable Trusts Fund (3088)
\$ 5,297	\$ 37,328	\$ 7,316	\$ 561	\$ 159	\$ 5,202	\$ 5,997
6,372	54,053	—	13	462	2,324	10,945
2	173	—	—	—	—	—
—	55	—	—	(9)	—	(2)
—	—	—	—	—	14	—
6,374	54,281	—	13	453	2,338	10,943
5,958	64,083	—	—	412	458	8,965
—	—	—	—	—	1,581	—
—	—	—	—	—	—	—
5,958	64,083	—	—	412	2,039	8,965
149	—	—	—	12	7	99
114	(502)	—	—	8	—	(85)
6,221	63,581	—	—	432	2,046	8,979
\$ 5,450	\$ 28,028	\$ 7,316	\$ 574	\$ 180	\$ 5,494	\$ 7,961

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Subaccount (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)
FUND BALANCE (DEFICIT), BEGINNING	\$ 170	\$ 8,633	\$ 164
ADDITIONS			
Revenues	10	3,556	4
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	348	—
Other Additions	—	—	—
Total Additions	10	3,904	4
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	3,372	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	3,372	—
Transfers To Other Funds	—	1,005	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	4,377	—
FUND BALANCE (DEFICIT), ENDING	\$ 180	\$ 8,160	\$ 168

Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Respiratory Care Fund (0319)	Restitution Fund (0214)	Retail Food Safety and Defense Fund (3111)	Reusable Grocery Bag Fund (3267)	Rigid Container Account (3024)
\$ 45,443	\$ 12	\$ 1,732	\$ 46,535	\$ 63	\$ 1,022	\$ 86
1,119	9,914	4,024	61,162	1	52	275
—	—	—	6,757	—	—	—
5	(624)	—	257	—	—	—
—	—	—	—	—	—	—
<u>1,124</u>	<u>9,290</u>	<u>4,024</u>	<u>68,176</u>	<u>1</u>	<u>52</u>	<u>275</u>
(476)	7,568	3,516	36,869	—	—	36
—	—	—	10,919	—	—	—
—	—	—	—	—	—	—
<u>(476)</u>	<u>7,568</u>	<u>3,516</u>	<u>47,788</u>	<u>—</u>	<u>—</u>	<u>36</u>
131	—	68	770	—	—	—
3	1,404	(50)	(2,022)	—	—	(4)
<u>(342)</u>	<u>8,972</u>	<u>3,534</u>	<u>46,536</u>	<u>—</u>	<u>—</u>	<u>32</u>
<u>\$ 46,909</u>	<u>\$ 330</u>	<u>\$ 2,222</u>	<u>\$ 68,175</u>	<u>\$ 64</u>	<u>\$ 1,074</u>	<u>\$ 329</u>

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Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Safe and Affordable Drinking Water Fund (3324)	Safe Drinking Water Account (0306)	Safe Drinking Water and Toxic Enforcement Fund (3056)
FUND BALANCE (DEFICIT), BEGINNING	\$ 205,980	\$ 2,219	\$ 6,406
ADDITIONS			
Revenues	—	40,021	3,996
Transfers From Other Funds	130,000	—	—
Prior Year Revenue Adjustments	—	(311)	—
Other Additions	—	—	—
Total Additions	130,000	39,710	3,996
DEDUCTIONS			
Appropriation Expenditures			
State Operations	12,820	38,021	2,492
Local Assistance	14,641	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	27,461	38,021	2,492
Transfers To Other Funds	—	487	99
Adjustments to Prior Year Appropriation Expenditures	—	(329)	(15)
Total Deductions	27,461	38,179	2,576
FUND BALANCE (DEFICIT), ENDING	\$ 308,519	\$ 3,750	\$ 7,826

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

Safe Energy Infrastructure and Excavation Fund (3302)	Safe Neighborhoods and Schools Fund (3286)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)	School Land Bank Fund (0347)
\$ 9,206	\$ 31,767	\$ 1,430	\$ 97	\$ 2,987	\$ 873	\$ 17,880
5,300	—	433	—	200	—	388
—	—	6	—	—	—	—
—	—	(55)	—	65	—	—
—	—	—	—	—	—	—
<u>5,300</u>	<u>—</u>	<u>384</u>	<u>—</u>	<u>265</u>	<u>—</u>	<u>388</u>
3,295	1,226	70	—	413	—	1,719
—	(113,712) *	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,295</u>	<u>(112,486)</u>	<u>70</u>	<u>—</u>	<u>413</u>	<u>—</u>	<u>1,719</u>
—	104,500	—	—	—	—	8
136	—	245	—	(54)	—	(5)
<u>3,431</u>	<u>(7,986)</u>	<u>315</u>	<u>—</u>	<u>359</u>	<u>—</u>	<u>1,722</u>
<u>\$ 11,075</u>	<u>\$ 39,753</u>	<u>\$ 1,499</u>	<u>\$ 97</u>	<u>\$ 2,893</u>	<u>\$ 873</u>	<u>\$ 16,546</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Second Chance Fund (3287)	Secondhand Dealer and Pawnbroker Fund (3240)	Secretary of State's Business Fees Fund (0228)
FUND BALANCE (DEFICIT), BEGINNING	\$ 167,371	\$ 2,479	\$ 3,764
ADDITIONS			
Revenues	—	543	56,752
Transfers From Other Funds	104,498	—	—
Prior Year Revenue Adjustments	—	(1)	(7,711)
Other Additions	—	—	—
Total Additions	104,498	542	49,041
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2	614	46,841
Local Assistance	42,233	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	42,235	614	46,841
Transfers To Other Funds	18	9	965
Adjustments to Prior Year Appropriation Expenditures	—	(566)	(219)
Total Deductions	42,253	57	47,587
FUND BALANCE (DEFICIT), ENDING	\$ 229,616	\$ 2,964	\$ 5,218

Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Small and Rural Hospital Relief Fund (3391)	Small Business Hiring Credit Fund (3378)
\$ 2,164	\$ 11	\$ 13,249	\$ 138	\$ 26,751	\$ —	\$ 103,587
3,859	—	1,855	3	434	—	—
—	—	—	—	1,365	3,776	1,320
—	—	—	—	38	—	—
—	—	3,335	—	—	—	—
<u>3,859</u>	<u>—</u>	<u>5,190</u>	<u>3</u>	<u>1,837</u>	<u>3,776</u>	<u>1,320</u>
4,285	1,194	2,800	99	—	—	—
—	—	5,661	—	26,410	—	—
—	—	—	—	—	—	—
<u>4,285</u>	<u>1,194</u>	<u>8,461</u>	<u>99</u>	<u>26,410</u>	<u>—</u>	<u>—</u>
57	—	—	2	—	—	603
(442)	(1,194)	—	—	(135)	—	—
<u>3,900</u>	<u>—</u>	<u>8,461</u>	<u>101</u>	<u>26,275</u>	<u>—</u>	<u>603</u>
<u>\$ 2,123</u>	<u>\$ 11</u>	<u>\$ 9,978</u>	<u>\$ 40</u>	<u>\$ 2,313</u>	<u>\$ 3,776</u>	<u>\$ 104,304</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)	Southern California Veterans Cemetery Master Development Fund (3313)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,993	\$ 11,191	\$ 23,826
ADDITIONS			
Revenues	2,560	432	531
Transfers From Other Funds	3	5,001	—
Prior Year Revenue Adjustments	4	—	—
Other Additions	—	118	—
Total Additions	2,567	5,551	531
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,787	2,335	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,787	2,335	—
Transfers To Other Funds	51	13	—
Adjustments to Prior Year Appropriation Expenditures	(794)	39	—
Total Deductions	2,044	2,387	—
FUND BALANCE (DEFICIT), ENDING	\$ 6,516	\$ 14,355	\$ 24,357

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

Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Audit Fund (0126)	State Board of Chiropractic Examiners Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Court Facilities Construction Fund (3037)	State Court Facilities Construction Fund
\$ 30	\$ 1,273	\$ 1,157	\$ 15,326	\$ 1,796	\$ 616	\$ 365,323	
9	456	2,953	3	4,559	—	275,177	
—	—	—	184	1	—	4,103	
—	—	(1)	—	—	—	3,119	
—	—	—	—	—	—	—	
9	456	2,952	187	4,560	—	282,399	
—	78	2,455	1,113	3,968	773	345,555	
—	723	—	—	—	(1,000) *	50,000	
—	—	—	—	—	—	—	
—	801	2,455	1,113	3,968	(227)	395,555	
—	—	34	—	76	6	6,183	
—	(17)	(32)	—	93	—	(10,854)	
—	784	2,457	1,113	4,137	(221)	390,884	
\$ 39	\$ 945	\$ 1,652	\$ 14,400	\$ 2,219	\$ 837	\$ 256,838	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

State Dentistry Fund

(Amounts in thousands)

	State Dental Assistant Fund (3142)	State Dental Hygiene Fund (3140)	Dentally Underserved Account (3039)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,963	\$ 1,525	\$ 981
ADDITIONS			
Revenues	8	3,346	20
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(1)	—
Other Additions	—	—	—
Total Additions	8	3,345	20
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1	2,261	207
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1	2,261	207
Transfers To Other Funds	2,962	31	—
Adjustments to Prior Year Appropriation Expenditures	—	(89)	—
Total Deductions	2,963	2,203	207
FUND BALANCE (DEFICIT), ENDING	\$ 8	\$ 2,667	\$ 794

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

					State Parks and Recreation Fund	
State Dentistry Fund (0741)	State Department of Public Health Licensing and Certification Program Fund (3098)	State Fire Marshal Fireworks Enforcement and Disposal Fund (3120)	State Fire Marshal Licensing and Certification Fund (0102)	State HICAP Fund (0289)	State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)
\$ 13,878	\$ 129,207	\$ 228	\$ 1,621	\$ 14,158	\$ 95,733	\$ 2,065
19,176	316,731	6	3,924	6,295	118,182	134
2,970	338	—	—	—	125,773	4,876
6	488	—	25	1,057	46,558	—
—	—	—	—	—	—	—
22,152	317,557	6	3,949	7,352	290,513	5,010
17,808	231,707	—	1,158	887	289,079	382
—	403	—	—	3,586	—	—
—	—	—	—	—	(2,231) *	—
17,808	232,110	—	1,158	4,473	286,848	382
316	2,834	—	66	4	13,869	—
(242)	(15,317)	—	(41)	(68)	(62,915)	—
17,882	219,627	—	1,183	4,409	237,802	382
\$ 18,148	\$ 227,137	\$ 234	\$ 4,387	\$ 17,101	\$ 148,444	\$ 6,693

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	State Project Infrastructure Fund (3292)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)
FUND BALANCE (DEFICIT), BEGINNING	\$ 47	\$ 21,839	\$ 1,639
ADDITIONS			
Revenues	10,407	18,735	1
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(126)	25
Other Additions	—	—	—
Total Additions	10,407	18,609	26
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	13,109	—
Local Assistance	—	—	—
Capital Outlay	(917,001) *	—	—
Total Appropriation Expenditures	(917,001)	13,109	—
Transfers To Other Funds	80,000	226	—
Adjustments to Prior Year Appropriation Expenditures	—	(209)	—
Total Deductions	(837,001)	13,126	—
FUND BALANCE (DEFICIT), ENDING	\$ 847,455	\$ 27,322	\$ 1,665

* Abnormal balance in Capital Outlay 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.

State School Fund (0342)	State Trial Court Improvement and Modernization Fund (0159)	State Water Pollution Control Revolving Fund Small Community Grant Fund (3147)	Strong-Motion Instrumentation and Seismic Hazards Mapping Fund (0338)	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
\$ 4,578	\$ 59,282	\$ 43,201	\$ 14,694	\$ 1,637	\$ 3,621	\$ 1,120
39,963	18,313	11,113	15,055	453	5,528	185
—	—	—	657	—	3	—
—	7,331	1,027	(17)	—	—	—
—	—	—	—	—	—	—
39,963	25,644	12,140	15,695	453	5,531	185
—	5,643	—	13,695	371	5,681	157
41,669	(5,265) †	7,648	—	—	—	—
—	—	—	—	—	—	—
41,669	378	7,648	13,695	371	5,681	157
—	13,991	—	203	4	91	—
—	(1,307)	(2,105)	409	(169)	(52)	—
41,669	13,062	5,543	14,307	206	5,720	157
\$ 2,872	\$ 71,864	\$ 49,798	\$ 16,082	\$ 1,884	\$ 3,432	\$ 1,148

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Tax Credit Allocation Fee Account		
	Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)
FUND BALANCE (DEFICIT), BEGINNING	\$ 277	\$ 34,257	\$ 49,115
ADDITIONS			
Revenues	—	6,518	11,013
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(1,702)
Other Additions	—	—	—
Total Additions	—	6,518	9,311
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	5,924	4,980
Local Assistance	—	—	43
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	5,924	5,023
Transfers To Other Funds	—	87	52
Adjustments to Prior Year Appropriation Expenditures	—	(38)	5
Total Deductions	—	5,973	5,080
FUND BALANCE (DEFICIT), ENDING	\$ 277	\$ 34,802	\$ 53,346

Teacher Credentials Fund						
Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	The Health Care Services Special Fund (3334)	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)	TNC Access for All Fund (3330)
\$ 11,672	\$ 4,193	\$ 6,072	\$ 322	\$ 120,728	\$ 3,054	\$ 32,880
29,660	779	26,106	2,074,055	61,700	862	20,101
5,092	14	—	—	—	—	—
234	325	355	—	21,434	—	24
—	—	—	—	—	—	—
34,986	1,118	26,461	2,074,055	83,134	862	20,125
27,173	2,290	23,874	—	41,263	495	5,425
—	—	—	2,065,534	1,520	—	—
—	—	—	—	—	—	—
27,173	2,290	23,874	2,065,534	42,783	495	5,425
380	96	709	—	803	16	—
(427)	(19)	—	—	(125)	13	—
27,126	2,367	24,583	2,065,534	43,461	524	5,425
\$ 19,532	\$ 2,944	\$ 7,950	\$ 8,843	\$ 160,401	\$ 3,392	\$ 47,580

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,215	\$ 33,913	\$ 571
ADDITIONS			
Revenues	—	—	10
Transfers From Other Funds	—	5,001	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	5,001	10
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	236	173
Local Assistance	—	2,707	—
Capital Outlay	—	(6)	—
Total Appropriation Expenditures	—	2,937	173
Transfers To Other Funds	—	5,000	—
Adjustments to Prior Year Appropriation Expenditures	—	(41)	—
Total Deductions	—	7,896	173
FUND BALANCE (DEFICIT), ENDING	\$ 1,215	\$ 31,018	\$ 408

* 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.

Transgender, Gender Nonconforming, and Intersex (TGI) Wellness and Equity Fund (3385)	Transportation Debt Service Fund (3107)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)	Umbilical Cord Blood Collection Program Fund (1017)
\$ —	\$ —	\$ 6	\$ 596	\$ 1,850	\$ 290,928	\$ 11,049
—	—	—	—	677	1,116,832	2,657
—	1,383,589	—	—	—	19,477	—
—	—	—	—	—	(3,157)	657
—	—	—	—	—	—	—
—	1,383,589	—	—	677	1,133,152	3,314
(2,692) *	1,383,589	—	118	687	4,021	2,500
(10,272) †	—	—	—	—	1,143,481	—
—	—	—	—	—	—	—
(12,964)	1,383,589	—	118	687	1,147,502	2,500
—	—	—	—	17	2,335	—
—	—	—	—	1	(96,949)	—
(12,964)	1,383,589	—	118	705	1,052,888	2,500
\$ 12,964	\$ —	\$ 6	\$ 478	\$ 1,822	\$ 371,192	\$ 11,863

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Underground Storage Tank Cleanup Fund		
	Expedited Claim Account (3262)	School District Account (3134)	Site Cleanup Subaccount (3264)
FUND BALANCE (DEFICIT), BEGINNING	\$ 43,606	\$ 4,494	\$ 70,138
ADDITIONS			
Revenues	—	102	335
Transfers From Other Funds	—	1,872	56,708
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	1,974	57,043
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	4,941
Local Assistance	10,763	350	22,686
Capital Outlay	—	—	—
Total Appropriation Expenditures	10,763	350	27,627
Transfers To Other Funds	—	—	59
Adjustments to Prior Year Appropriation Expenditures	—	(289)	(3,634)
Total Deductions	10,763	61	24,052
FUND BALANCE (DEFICIT), ENDING	\$ 32,843	\$ 6,407	\$ 103,129

							Used Mattress Recycling Fund (Continued on next page)
Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)	Mattress Recovery and Recycling Penalty Account (3258)	
\$ 596,956	\$ 12,466	\$ 7,629	\$ 352,720	\$ 85	\$ 1	\$ 123	
325,597	278	38,361	295,693	—	—	14	
502,543	—	—	7	—	—	—	
(8,401)	—	—	478	—	—	(32)	
—	—	—	—	—	—	—	
819,739	278	38,361	296,178	—	—	(18)	
244,691	—	34,852	18,567	—	—	—	
250,029	3,318	—	201,596	—	—	—	
—	—	—	—	—	—	—	
494,720	3,318	34,852	220,163	—	—	—	
36,867	—	241	29	—	—	—	
(44,643)	(224)	(1,008)	(25,162)	—	—	—	
486,944	3,094	34,085	195,030	—	—	—	
\$ 929,751	\$ 9,650	\$ 11,905	\$ 453,868	\$ 85	\$ 1	\$ 105	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

Used Mattress
Recycling Fund
(Continued from
previous page)

	Used Mattress Recycling Fund (3257)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,131	\$ 115	\$ 163,421
ADDITIONS			
Revenues	—	52	133,219
Transfers From Other Funds	—	—	418
Prior Year Revenue Adjustments	—	37	92
Other Additions	—	—	—
Total Additions	—	89	133,729
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(369)	145	149,743
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(369)	145	149,743
Transfers To Other Funds	11	5	10,318
Adjustments to Prior Year Appropriation Expenditures	153	2	(3,808)
Total Deductions	(205)	152	156,253
FUND BALANCE (DEFICIT), ENDING	\$ 2,336	\$ 52	\$ 140,897

Vessel Operator Certification Account (3261)	Veterans Service Office Fund (0083)	Veterinary Medical Board Contingent Fund (0777)	Victim-Witness Assistance Fund (0425)	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Vocational Nursing and Psychiatric Technicians Fund (0779)
\$ 2,219	\$ 2,499	\$ 6,925	\$ 16	\$ 3,525	\$ 1,161	\$ 2,609
595	946	8,309	19	1,896	270	23,322
—	—	158	—	—	—	6
1	—	(1)	—	(166)	—	(39)
—	—	—	—	—	1	—
<u>596</u>	<u>946</u>	<u>8,466</u>	<u>19</u>	<u>1,730</u>	<u>271</u>	<u>23,289</u>
627	4	6,991	—	2,250	11	17,763
—	895	—	—	—	151	—
—	—	—	—	—	—	—
<u>627</u>	<u>899</u>	<u>6,991</u>	<u>—</u>	<u>2,250</u>	<u>162</u>	<u>17,763</u>
—	—	72	—	—	3	220
(61)	(6)	28	—	—	(1)	(39)
<u>566</u>	<u>893</u>	<u>7,091</u>	<u>—</u>	<u>2,250</u>	<u>164</u>	<u>17,944</u>
<u>\$ 2,249</u>	<u>\$ 2,552</u>	<u>\$ 8,300</u>	<u>\$ 35</u>	<u>\$ 3,005</u>	<u>\$ 1,268</u>	<u>\$ 7,954</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Waste Discharge Permit Fund (0193)	Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)
FUND BALANCE (DEFICIT), BEGINNING	\$ 26,264	\$ 1,643	\$ 1,578
ADDITIONS			
Revenues	179,531	641	290
Transfers From Other Funds	155	—	—
Prior Year Revenue Adjustments	(4,157)	12	(2)
Other Additions	—	—	—
Total Additions	175,529	653	288
DEDUCTIONS			
Appropriation Expenditures			
State Operations	168,023	1,336	94
Local Assistance	1,849	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	169,872	1,336	94
Transfers To Other Funds	2,135	19	5
Adjustments to Prior Year Appropriation Expenditures	(2,593)	(232)	(1)
Total Deductions	169,414	1,123	98
FUND BALANCE (DEFICIT), ENDING	\$ 32,379	\$ 1,173	\$ 1,768

Wildlife Restoration Fund						
Water Rights Fund (3058)	Welcome Center Fund (3083)	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
\$ 7,216	\$ 146	\$ 3,343	\$ 5,481	\$ 1,281	\$ 266,473	\$ 613
30,706	74	74	170	673	528,739	16
—	—	—	—	—	—	—
140	(10)	—	3	1	(1,553)	—
—	—	—	—	—	—	—
30,846	64	74	173	674	527,186	16
28,905	—	—	3	436	371,785	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
28,905	—	—	3	436	371,785	—
363	—	—	620	—	5,080	—
(218)	—	—	(316)	(26)	(8,297)	—
29,050	—	—	307	410	368,568	—
\$ 9,012	\$ 210	\$ 3,417	\$ 5,347	\$ 1,545	\$ 425,091	\$ 629

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Workers' Occupational Safety and Health Education Fund (3030)	Total
	<u> </u>	<u> </u>
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,380	\$ 33,750,773
ADDITIONS		
Revenues	1,234	28,497,239
Transfers From Other Funds	—	58,254,789
Prior Year Revenue Adjustments	—	(42,502)
Other Additions	—	9,669
Total Additions	<u>1,234</u>	<u>86,719,195</u>
DEDUCTIONS		
Appropriation Expenditures		
State Operations	625	8,041,958
Local Assistance	—	27,784,482
Capital Outlay	—	(806,426)
Total Appropriation Expenditures	<u>625</u>	<u>35,020,014</u>
Transfers To Other Funds	—	38,586,217
Adjustments to Prior Year Appropriation Expenditures	(4)	1,978,900
Total Deductions	<u>621</u>	<u>75,585,131</u>
FUND BALANCE (DEFICIT), ENDING	<u>\$ 3,993</u>	<u>\$ 44,884,837</u>

* Beginning fund balance is restated due to fund reclassification.

(Concluded)



Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2023

(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	\$ 1
Deposits in Surplus Money Investment Fund	107,538	—	9,453
Receivables	—	—	—
Due From Other Funds	855	—	74
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 108,395	\$ 114	\$ 9,528
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 26
Due To Other Funds	1,930,396	—	1,354
Due To Other Governments	—	—	50
PMIA Loans Payable	—	—	—
Total Liabilities	1,930,396	—	1,430
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	650,236	—	44,780
Unreserved-Undesignated	(2,472,237)	114	(67,931)
Total Fund Balance (Deficit) – Unadjusted	(1,822,001)	114	(23,151)
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	31,249
Total Fund Balance (Deficit) – Adjusted	(1,822,001)	114	8,098
Total Liabilities and Fund Balance	\$ 108,395	\$ 114	\$ 9,528

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)
\$ 4	\$ 3	\$ 5	\$ 14,679	\$ 1	\$ —	\$ 180
36,908	149,639	210,628	—	1,913	—	3,344
—	—	—	4,357	—	—	—
273	1,276	2,276	—	14	—	25
—	—	—	—	—	208	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 37,185	\$ 150,918	\$ 212,909	\$ 19,036	\$ 1,928	\$ 208	\$ 3,549
\$ —	\$ —	\$ 18,974	\$ —	\$ —	\$ —	\$ 113
—	—	14,156	—	—	—	277
—	—	892	125	—	—	—
—	—	—	—	—	—	—
—	—	34,022	125	—	—	390
839	976,078	932,209	7,120	18,961	7,691	188
36,346	(825,160)	(2,360,332)	(1,365)	(17,033)	(7,483)	2,761
37,185	150,918	(1,428,123)	5,755	1,928	208	2,949
—	—	1,607,010	13,156	—	—	210
37,185	150,918	178,887	18,911	1,928	208	3,159
\$ 37,185	\$ 150,918	\$ 212,909	\$ 19,036	\$ 1,928	\$ 208	\$ 3,549

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2023

(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	\$ 62	\$ 534	\$ 1
Deposits in Surplus Money Investment Fund	67,828	193,464	1,010
Receivables	151	72	—
Due From Other Funds	528	1,182	7
Due From Other Governments	1,134	1,066	—
Prepaid Expenses	—	31	—
Investments	—	—	—
Total Assets	\$ 69,703	\$ 196,349	\$ 1,018
LIABILITIES			
Accounts Payable	\$ —	\$ 867	\$ —
Due To Other Funds	—	13	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	880	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	160,654	4,807,215	4,148
Unreserved-Undesignated	(91,789)	(5,109,684)	(3,130)
Total Fund Balance (Deficit) – Unadjusted	68,865	(302,469)	1,018
Adjustments to Fund Balance			
Reserved for Encumbrances	838	497,938	—
Total Fund Balance (Deficit) – Adjusted	69,703	195,469	1,018
Total Liabilities and Fund Balance	\$ 69,703	\$ 196,349	\$ 1,018

* 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)
\$ 2	\$ —	\$ 1	\$ 3	\$ —	\$ 3	\$ 1
3,429	35,831	202	9,196	—	28,357	14
—	—	—	—	—	238	—
26	341	1	67	—	408	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,457	\$ 36,172	\$ 204	\$ 9,266	\$ —	\$ 29,006	\$ 15
\$ 1	\$ —	\$ 2	\$ —	\$ —	\$ 25,407	\$ —
46	353	48	—	—	5,479	—
—	—	—	—	—	2,118	—
—	—	—	—	—	—	—
47	353	50	—	—	33,004	—
7,784	13,759	—	14,105	—	—	—
(41,403)	(102,372)	26	(4,839)	—	(202,514)	15
(33,619)	(88,613)	26	9,266	—	(202,514)	15
37,029	124,432	128	—	—	198,516	—
3,410	35,819	154	9,266	—	(3,998)	15
\$ 3,457	\$ 36,172	\$ 204	\$ 9,266	\$ —	\$ 29,006	\$ 15

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2023

(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	\$ —	\$ —	\$ 2
Deposits in Surplus Money Investment Fund	16	72	81
Receivables	—	—	—
Due From Other Funds	—	1	1
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 16	\$ 73	\$ 84
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	—	—
Unreserved-Undesignated	(300)	73	84
Total Fund Balance (Deficit) – Unadjusted	16	73	84
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	16	73	84
Total Liabilities and Fund Balance	\$ 16	\$ 73	\$ 84

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	\$ 3	\$ 3	\$ 438	\$ —	\$ —	\$ —
291	96	10,408	777,146	—	—	—
—	—	—	6	—	—	—
2	1	155	6,980	8,767	6,814	122
—	—	—	—	—	—	—
—	—	—	87	—	—	—
—	—	—	—	—	—	—
\$ 294	\$ 100	\$ 10,566	\$ 784,657	\$ 8,767	\$ 6,814	\$ 122
\$ —	\$ —	\$ —	\$ 557,045	\$ —	\$ 720	\$ 4
—	—	—	54,731	6,863	3,759	118
—	—	—	30,284	1,904	2,335	—
—	—	—	—	—	—	—
—	—	—	642,060	8,767	6,814	122
—	—	11,160	2,648,147	—	29,513	2
294	100	(594)	(3,303,561)	(10,795)	(50,030)	(6,648)
294	100	10,566	(655,414)	(10,795)	(20,517)	(6,646)
—	—	—	798,011	10,795	20,517	6,646
294	100	10,566	142,597	—	—	—
\$ 294	\$ 100	\$ 10,566	\$ 784,657	\$ 8,767	\$ 6,814	\$ 122

(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, 2023

(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	\$ —	\$ —	\$ 14
Deposits in Surplus Money Investment Fund	—	—	127,852
Receivables	—	—	—
Due From Other Funds	875	7,630	1,086
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 875	\$ 7,630	\$ 128,952
LIABILITIES			
Accounts Payable	\$ —	\$ 896	\$ —
Due To Other Funds	13	1,090	29,716
Due To Other Governments	862	5,644	—
PMIA Loans Payable	—	—	—
Total Liabilities	875	7,630	29,716
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	2,879	63,836	—
Unreserved-Undesignated	(5,954)	(78,377)	99,236
Total Fund Balance (Deficit) – Unadjusted	(3,075)	(14,541)	99,236
Adjustments to Fund Balance			
Reserved for Encumbrances	3,075	14,541	—
Total Fund Balance (Deficit) – Adjusted	—	—	99,236
Total Liabilities and Fund Balance	\$ 875	\$ 7,630	\$ 128,952

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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 4
—	—	—	—	—	—	3,450
—	—	—	—	—	—	—
82	2,840	3,001	561	28	5,891	27
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 82	\$ 2,840	\$ 3,001	\$ 561	\$ 28	\$ 5,891	\$ 3,481
\$ —	\$ 245	\$ —	\$ 376	\$ —	\$ 1	\$ —
81	2,592	9	185	28	5,890	11,367
1	3	2,992	—	—	—	—
—	—	—	—	—	—	—
82	2,840	3,001	561	28	5,891	11,367
8,261	5,036	—	2,990	—	840	113,963
(16,207)	(28,144)	(5,987)	(9,038)	(2)	(66,611)	(121,849)
(7,946)	(23,108)	(5,987)	(6,048)	(2)	(65,771)	(7,886)
7,946	23,108	5,987	6,048	2	65,771	—
—	—	—	—	—	—	(7,886)
\$ 82	\$ 2,840	\$ 3,001	\$ 561	\$ 28	\$ 5,891	\$ 3,481

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

Housing and Emergency Shelter Trust Fund of 2006

June 30, 2023
(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	\$ —	\$ —	\$ 3
Deposits in Surplus Money Investment Fund	—	—	20,088
Receivables	—	—	—
Due From Other Funds	48,142	141,395	111
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 48,142	\$ 141,395	\$ 20,202
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	48,142	121	75,313
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	48,142	121	75,313
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	94,288	1,200	—
Unreserved-Undesignated	(94,288)	(1,200)	(55,111)
Total Fund Balance (Deficit) – Unadjusted	—	—	(55,111)
Adjustments to Fund Balance			
Reserved for Encumbrances	—	141,274	—
Total Fund Balance (Deficit) – Adjusted	—	141,274	(55,111)
Total Liabilities and Fund Balance	\$ 48,142	\$ 141,395	\$ 20,202

				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	\$	—	\$	—	\$	3	
	—		—		2,938		2,886		—		364		425,611	
	—		—		—		—		—		—		60	
	279,212		26,854		39		—		—		3		1,968	
	—		—		—		—		—		—		—	
	—		—		—		—		—		—		—	
	—		—		—		—		—		—		829,133	
\$	279,212	\$	26,854	\$	2,978	\$	2,887	\$	—	\$	367	\$	1,256,775	
\$	1,346	\$	—	\$	5,510	\$	—	\$	—	\$	—	\$	6,141	
	513		26,854		413		—		17		—		629	
	1,228		—		—		—		—		—		—	
	—		—		—		—		—		—		—	
	3,087		26,854		5,923		—		17		—		6,770	
	—		6,792		8,550		2,998		6,000		—		414	
	—		(6,792)		(318,521)		(111)		(6,017)		367		77,918	
	—		—		(309,971)		2,887		(17)		367		78,332	
	276,125		—		307,026		—		—		—		1,171,673	
	276,125		—		(2,945)		2,887		(17)		367		1,250,005	
\$	279,212	\$	26,854	\$	2,978	\$	2,887	\$	—	\$	367	\$	1,256,775	

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2023

(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	44	26	580
Receivables	—	—	—
Due From Other Funds	—	—	4
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 45	\$ 27	\$ 585
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	(6,373)	(62)	585
Total Fund Balance (Deficit) – Unadjusted	45	27	585
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	45	27	585
Total Liabilities and Fund Balance	\$ 45	\$ 27	\$ 585

* 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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
10,820	—	—	—	25,523	53,863	—
—	—	—	—	—	—	—
—	—	—	—	192	404	—
—	—	—	—	306	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10,820	\$ —	\$ —	\$ —	\$ 26,021	\$ 54,267	\$ —
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
259	—	—	—	—	28	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
259	—	—	—	—	28	—
15,946	1,517	—	16,632	9,568	68,197	407
(5,385)	(2,600)	—	(16,632)	(8,547)	(15,888)	(1,089)
10,561	(1,083)	—	—	1,021	52,309	(682)
—	1,083	—	—	25,000	1,930	682
10,561	—	—	—	26,021	54,239	—
\$ 10,820	\$ —	\$ —	\$ —	\$ 26,021	\$ 54,267	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

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

June 30, 2023
(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	\$ 4	\$ —	\$ —
Deposits in Surplus Money Investment Fund	10,382	—	—
Receivables	—	—	—
Due From Other Funds	76	2	2
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 10,462	\$ 2	\$ 2
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	2	2	2
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	2	2	2
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	216	—
Unreserved-Undesignated	10,460	(216)	—
Total Fund Balance (Deficit) – Unadjusted	10,460	—	—
Adjustments to Fund Balance			
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	10,460	—	—
Total Liabilities and Fund Balance	\$ 10,462	\$ 2	\$ 2

* 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)	
\$ —	\$ —	\$ 7,683	\$ —	\$ —	\$ —	\$ 8
—	—	—	—	—	—	179,279
—	—	—	—	—	—	—
—	—	—	—	57	—	1,335
—	—	27	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 7,710</u>	<u>\$ —</u>	<u>\$ 57</u>	<u>\$ —</u>	<u>\$ 180,622</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	39
—	—	—	—	97	—	—
—	—	—	—	—	—	—
—	—	—	—	97	—	39
—	—	1,382	—	1,317	—	—
(1,133)	(4)	6,328	—	(1,357)	(3)	180,583
<u>(1,133)</u>	<u>(4)</u>	<u>7,710</u>	<u>—</u>	<u>(40)</u>	<u>(3)</u>	<u>180,583</u>
1,133	4	—	—	—	3	—
—	—	7,710	—	(40)	—	180,583
<u>\$ —</u>	<u>\$ —</u>	<u>\$ 7,710</u>	<u>\$ —</u>	<u>\$ 57</u>	<u>\$ —</u>	<u>\$ 180,622</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, 2023
(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	—	(2,685)	(1,512)
Total Fund Balance (Deficit) – Unadjusted	—	(2,685)	(1,512)
Adjustments to Fund Balance			
Reserved for Encumbrances	—	2,685	1,512
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.

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)
\$ —	\$ —	\$ —	\$ 1	\$ 1	\$ 1	\$ 2
—	—	77,894	4,831	1,676	32	77,400
—	—	44	—	—	—	—
—	—	563	42	12	—	560
—	—	—	—	—	—	618
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ —	\$ 78,501	\$ 4,874	\$ 1,689	\$ 33	\$ 78,580
\$ 2,604	\$ —	\$ 24,566	\$ 445	\$ —	\$ —	\$ —
142	—	13,359	429	136	—	—
—	—	2,591	—	—	—	—
—	—	—	—	—	—	—
2,746	—	40,516	874	136	—	—
6,354	—	211,580	2,608	11,202	—	79,375
(34,409)	—	(422,902)	(5,649)	(9,649)	33	(795)
(28,055)	—	(211,322)	(3,041)	1,553	33	78,580
25,309	—	249,307	7,041	—	—	—
(2,746)	—	37,985	4,000	1,553	33	78,580
\$ —	\$ —	\$ 78,501	\$ 4,874	\$ 1,689	\$ 33	\$ 78,580

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2023

(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	\$ 1	\$ 3	\$ 8
Deposits in Surplus Money Investment Fund	1	14,996	26,580
Receivables	—	—	—
Due From Other Funds	1	116	190
Due From Other Governments	—	348	1,133
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 3	\$ 15,463	\$ 27,911
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	8,573	40,759
Unreserved-Undesignated	(61)	(1,670)	(13,296)
Total Fund Balance (Deficit) – Unadjusted	3	6,903	27,463
Adjustments to Fund Balance			
Reserved for Encumbrances	—	8,560	448
Total Fund Balance (Deficit) – Adjusted	3	15,463	27,911
Total Liabilities and Fund Balance	\$ 3	\$ 15,463	\$ 27,911

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	\$ 13	\$ 6	\$ 1	\$ —	\$ —	\$ 5
49,073	632,565	9,954	1,785	40	3,335	177,752
—	—	—	—	—	—	—
410	4,854	74	13	—	25	1,906
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 49,489	\$ 637,432	\$ 10,034	\$ 1,799	\$ 40	\$ 3,360	\$ 179,663
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 39	\$ 26,546
—	2,918	—	—	—	148	24,842
—	—	—	—	—	—	4,304
—	—	—	—	—	—	—
—	2,918	—	—	—	187	55,692
161,185	568,190	—	16,355	14,485	363	3,159,135
(120,309)	(260,423)	10,034	(14,556)	(14,445)	2,810	(4,458,322)
40,876	307,767	10,034	1,799	40	3,173	(1,299,187)
8,613	326,747	—	—	—	—	1,423,158
49,489	634,514	10,034	1,799	40	3,173	123,971
\$ 49,489	\$ 637,432	\$ 10,034	\$ 1,799	\$ 40	\$ 3,360	\$ 179,663

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
	<u> </u>	<u> </u>
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 1	\$ 23,816
Deposits in Surplus Money Investment Fund	14,598	3,603,082
Receivables	—	4,928
Due From Other Funds	116	560,895
Due From Other Governments	—	4,840
Prepaid Expenses	—	118
Investments	—	829,133
Total Assets	<u>\$ 14,715</u>	<u>\$ 5,026,812</u>
LIABILITIES		
Accounts Payable	\$ 5,497	\$ 677,371
Due To Other Funds	913	2,263,785
Due To Other Governments	199	55,629
PMIA Loans Payable	—	—
Total Liabilities	<u>6,609</u>	<u>2,996,785</u>
FUND BALANCE		
Reserved for Unencumbered Balances of Continuing Appropriations	196,617	15,251,486
Unreserved-Undesignated	<u>(230,724)</u>	<u>(20,715,938)</u>
Total Fund Balance (Deficit) – Unadjusted	<u>(34,107)</u>	<u>(5,464,452)</u>
Adjustments to Fund Balance		
Reserved for Encumbrances	42,213	7,494,479
Total Fund Balance (Deficit) – Adjusted	<u>8,106</u>	<u>2,030,027</u>
Total Liabilities and Fund Balance	<u>\$ 14,715</u>	<u>\$ 5,026,812</u>

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Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2023

(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	\$ (1,674,404)	\$ 114	\$ 13,839
ADDITIONS			
Operating Income	—	—	—
Income From Investments	2,465	—	80
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(24)
Other Additions	229,078	—	7,270
Total Additions	231,543	—	7,326
DEDUCTIONS			
Operating Expenditures and Expenses	203,374	—	12,685
Transfers To Other Funds	175,766	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	382
Total Deductions	379,140	—	13,067
FUND BALANCE (DEFICIT), ENDING	\$ (1,822,001)	\$ 114	\$ 8,098

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)
\$ 39,748	\$ 107,848	\$ 119,386	\$ 17,923	\$ 1,895	\$ 191	\$ 3,300
—	—	58	6,670	—	—	—
821	3,991	4,310	—	41	268	212
—	—	—	—	—	—	—
—	—	3	308	—	—	—
—	(19)	(74)	—	—	(28)	—
—	322,222	443,179	—	—	1,329	874
821	326,194	447,476	6,978	41	1,569	1,086
859	239,462	389,087	5,470	8	1,552	1,255
—	—	—	1,037	—	—	—
—	—	—	—	—	—	—
2,525	43,662	(1,112)	(517)	—	—	(28)
3,384	283,124	387,975	5,990	8	1,552	1,227
\$ 37,185	\$ 150,918	\$ 178,887	\$ 18,911	\$ 1,928	\$ 208	\$ 3,159

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2023

(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	\$ 42,608	\$ 140,963	\$ 1,010
ADDITIONS			
Operating Income	18	2	—
Income From Investments	24,747	3,204	21
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	32,500	247,118	—
Total Additions	57,265	250,324	21
DEDUCTIONS			
Operating Expenditures and Expenses	30,170	195,818	13
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	30,170	195,818	13
FUND BALANCE (DEFICIT), ENDING	\$ 69,703	\$ 195,469	\$ 1,018

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)
\$ 2,463	\$ 7,413	\$ 482	\$ 9,070	\$ —	\$ 22,933	\$ 46
—	—	—	—	—	—	—
51	—	7	196	1	482	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(158)	—
1,200	80,944	80	—	13	107,910	—
1,251	80,944	87	196	14	108,234	—
304	52,538	414	—	—	138,954	31
—	—	—	—	14	—	—
—	—	—	—	—	—	—
—	—	1	—	—	(3,789)	—
304	52,538	415	—	14	135,165	31
\$ 3,410	\$ 35,819	\$ 154	\$ 9,266	\$ —	\$ (3,998)	\$ 15

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2023

(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	\$ 72	\$ 600
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	1	8
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	1
Other Additions	—	—	—
Total Additions	—	1	9
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	525
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	—	525
FUND BALANCE (DEFICIT), ENDING	\$ 16	\$ 73	\$ 84

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

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)
\$ 304	\$ 573	\$ 12,759	\$ 34,441	\$ —	\$ —	\$ —
—	—	—	3	—	—	—
6	6	325	10,473	—	—	—
—	—	—	—	—	—	—
—	—	—	9,562	25,906	23,969	8,794
—	—	—	(91)	—	—	—
—	—	—	1,630,703	—	—	—
6	6	325	1,650,650	25,906	23,969	8,794
16	478	1,877	1,543,689	(9,507) *	24,005	8,796
—	—	—	—	23,969	—	—
—	—	—	—	—	—	—
—	1	641	(1,195)	11,444	(36)	(2)
16	479	2,518	1,542,494	25,906	23,969	8,794
\$ 294	\$ 100	\$ 10,566	\$ 142,597	\$ —	\$ —	\$ —

(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, 2023

(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	\$ —	\$ —	\$ 63,229
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	1,318
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	6,668	15,829	—
Prior Year Revenue Adjustments	—	—	(124)
Other Additions	—	—	95,380
Total Additions	6,668	15,829	96,574
DEDUCTIONS			
Operating Expenditures and Expenses	6,829	16,015	2,031
Transfers To Other Funds	—	—	58,536
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(161)	(186)	—
Total Deductions	6,668	15,829	60,567
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 99,236

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

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)
\$ —	\$ —	\$ —	\$ —	\$ (50)	\$ —	\$ (12,101)
—	—	—	—	—	—	—
—	—	—	—	—	—	89
—	—	—	—	—	—	—
6,450	10,305	8,809	2,160	156	6,279	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,870
6,450	10,305	8,809	2,160	156	6,279	2,959
6,519	10,535	9,501	2,322	150	6,280	(1,256) *
—	—	—	—	32,840	—	—
—	—	—	—	—	—	—
(69)	(230)	(692)	(162)	(32,884)	(1)	—
6,450	10,305	8,809	2,160	106	6,279	(1,256)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (7,886)

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Housing and Emergency Shelter Trust Fund of 2006

Year Ended June 30, 2023

(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	\$ —	\$ 106,335	\$ (84,210)
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	514
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	77,426	57,946	108,205
Prior Year Revenue Adjustments	—	—	(7)
Other Additions	—	—	27,700
Total Additions	77,426	57,946	136,412
DEDUCTIONS			
Operating Expenditures and Expenses	(4,027) *	22,998	—
Transfers To Other Funds	81,453	—	107,313
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	9	—
Total Deductions	77,426	23,007	107,313
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 141,274	\$ (55,111)

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

				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)			
\$ 167,385	\$ —	\$ 18,534	\$ 2,889	\$ —	\$ 359	\$ 1,384,932			
—	—	—	—	—	—	—			
—	—	498	—	—	8	34,980			
—	—	—	—	—	—	—			
119,308	1,446	28	—	5	—	—			
—	—	—	—	—	—	—			
—	—	30,400	—	—	—	—			
<u>119,308</u>	<u>1,446</u>	<u>30,926</u>	<u>—</u>	<u>5</u>	<u>8</u>	<u>34,980</u>			
9,093	1,446	61,301	2	22	—	169,906			
—	—	—	—	—	—	1			
—	—	—	—	—	—	—			
1,475	—	(8,896)	—	—	—	—			
<u>10,568</u>	<u>1,446</u>	<u>52,405</u>	<u>2</u>	<u>22</u>	<u>—</u>	<u>169,907</u>			
<u>\$ 276,125</u>	<u>\$ —</u>	<u>\$ (2,945)</u>	<u>\$ 2,887</u>	<u>\$ (17)</u>	<u>\$ 367</u>	<u>\$ 1,250,005</u>			

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2023

(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	\$ 59	\$ 26	\$ 581
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	1	13
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	9
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	1	22
DEDUCTIONS			
Operating Expenditures and Expenses	14	—	9
Transfers To Other Funds	—	—	9
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	14	—	18
FUND BALANCE (DEFICIT), ENDING	\$ 45	\$ 27	\$ 585

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)
\$ 10,887	\$ —	\$ —	\$ —	\$ 25,307	\$ 50,846	\$ —
—	—	—	—	—	—	—
—	—	—	—	647	1,264	—
—	—	—	—	—	—	—
—	425	840	13	—	355	—
—	—	—	—	(44)	126	—
—	—	—	—	111	1,988	—
—	425	840	13	714	3,733	—
326	425	—	13	—	342	—
—	—	840	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(2)	—
326	425	840	13	—	340	—
\$ 10,561	\$ —	\$ —	\$ —	\$ 26,021	\$ 54,239	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

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

Year Ended June 30, 2023
(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	\$ 10,692	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	215	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	22	22
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	215	22	22
DEDUCTIONS			
Operating Expenditures and Expenses	—	22	—
Transfers To Other Funds	447	—	22
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	447	22	22
FUND BALANCE (DEFICIT), ENDING	\$ 10,460	\$ —	\$ —

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

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)	
\$ —	\$ —	\$ 7,283	\$ —	\$ (95)	\$ —	\$ 190,031
—	—	—	—	—	—	—
—	—	8	—	—	—	4,031
—	—	—	—	—	—	—
—	500	—	173	173	—	1,780
—	—	31	—	—	—	—
—	—	388	—	—	—	—
—	500	427	173	173	—	5,811
—	500	—	—	118	—	327
—	—	—	173	—	—	14,932
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	500	—	173	118	—	15,259
\$ —	\$ —	\$ 7,710	\$ —	\$ (40)	\$ —	\$ 180,583

(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, 2023
(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	131	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	1,649	—	—
Total Additions	1,780	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	—
Transfers To Other Funds	1,780	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,780	—	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

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

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)
\$ (1,045)	\$ —	\$ (95)	\$ 3,749	\$ 1,566	\$ 32	\$ 75,644
—	—	—	22	—	—	—
—	—	1,282	43	36	1	1,733
—	—	—	—	—	—	—
13,913	13,918	—	—	—	—	—
—	—	—	(5)	—	—	—
—	—	153,485	4,845	—	—	1,203
13,913	13,918	154,767	4,905	36	1	2,936
15,614	—	92,960	5,194	49	—	—
—	13,918	309	—	—	—	—
—	—	—	—	—	—	—
—	—	23,418	(540)	—	—	—
15,614	13,918	116,687	4,654	49	—	—
\$ (2,746)	\$ —	\$ 37,985	\$ 4,000	\$ 1,553	\$ 33	\$ 78,580

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2023

(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	\$ 419	\$ 14,263	\$ 28,872
ADDITIONS			
Operating Income	—	—	—
Income From Investments	6	1,431	2,129
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(7)
Other Additions	—	—	—
Total Additions	6	1,431	2,122
DEDUCTIONS			
Operating Expenditures and Expenses	422	231	3,083
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	422	231	3,083
FUND BALANCE (DEFICIT), ENDING	\$ 3	\$ 15,463	\$ 27,911

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)
\$ 42,199	\$ 567,290	\$ 12,947	\$ 3,024	\$ 2,022	\$ 3,303	\$ 97,896
—	—	—	—	—	—	—
2,234	9,044	248	50	7	72	2,240
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(173)	(223)	22	—	(2)	—	(61)
30,700	1,169,331	—	—	2,240	—	500,431
32,761	1,178,152	270	50	2,245	72	502,610
25,471	1,110,909	3,046	1,275	4,227	189	477,179
—	—	—	—	—	13	17
—	—	—	—	—	—	—
—	19	137	—	—	—	(661)
25,471	1,110,928	3,183	1,275	4,227	202	476,535
\$ 49,489	\$ 634,514	\$ 10,034	\$ 1,799	\$ 40	\$ 3,173	\$ 123,971

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)	Total
	<u> </u>	<u> </u>
FUND BALANCE (DEFICIT), BEGINNING	\$ 7,426	\$ 1,708,024
ADDITIONS		
Operating Income	—	6,773
Income From Investments	259	116,248
Repayment of Loans to School Districts	—	—
Transfers From Other Funds	—	521,705
Prior Year Revenue Adjustments	—	(860)
Other Additions	20,530	5,147,671
Total Additions	<u>20,789</u>	<u>5,791,537</u>
DEDUCTIONS		
Operating Expenditures and Expenses	19,866	4,923,351
Transfers To Other Funds	—	513,389
Reimbursements to General Fund for Debt Service	—	—
Adjustments to Prior Year Appropriation Expenditures	243	32,794
Total Deductions	<u>20,109</u>	<u>5,469,534</u>
FUND BALANCE (DEFICIT), ENDING	<u>\$ 8,106</u>	<u>\$ 2,030,027</u>

(Concluded)



**Trust and
Agency
Funds –
Federal**

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2023

(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	\$ 29,759	\$ —
Deposits in Surplus Money Investment Fund	—	—	6,403,158
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	4,857	233,999	50,409
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	\$ 4,858	\$ 263,758	\$ 6,453,567
LIABILITIES			
Accounts Payable	\$ 371	\$ 234,900	\$ 2,588,174
Due To Other Funds	4,487	28,601	42,561
Due To Other Governments	—	—	204,553
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	4,858	263,501	2,835,288
FUND BALANCE			
Unreserved-Undesignated	—	257	3,618,279
Total Fund Balance (Deficit)	—	257	3,618,279
Total Liabilities and Fund Balance	\$ 4,858	\$ 263,758	\$ 6,453,567

* 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)
\$ 1	\$ —	\$ 548,357	\$ 1	\$ —	\$ 1	\$ 87
147	—	—	668	—	43	—
—	—	—	—	—	—	—
—	—	505	—	—	—	—
1	—	101,389	5	—	—	—
—	—	29,829,480	—	—	—	—
—	—	205	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 149	\$ —	\$ 30,479,936	\$ 674	\$ —	\$ 44	\$ 87
\$ —	\$ —	\$ 9,070,853	\$ —	\$ —	\$ —	\$ —
149	—	2,680,475	—	—	—	—
—	—	18,715,047	—	—	—	—
—	—	13,200	—	—	—	—
—	—	—	—	—	—	—
—	—	361	—	—	—	—
149	—	30,479,936	—	—	—	—
—	—	—	674	—	44	87
—	—	—	674	—	44	87
\$ 149	\$ —	\$ 30,479,936	\$ 674	\$ —	\$ 44	\$ 87

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2023

(Amounts in thousands)

	Military Department Workers' Compensation Fund (8504)	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,921	\$ 409	\$ —
Deposits in Surplus Money Investment Fund	—	—	1,942
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	472	—	15
Due From Other Governments	—	93	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,393	\$ 502	\$ 1,957
LIABILITIES			
Accounts Payable	\$ —	\$ 500	\$ —
Due To Other Funds	140	281	—
Due To Other Governments	—	2,249	—
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	140	3,030	—
FUND BALANCE			
Unreserved-Undesignated	3,253	(2,528)	1,957
Total Fund Balance (Deficit)	3,253	(2,528)	1,957
Total Liabilities and Fund Balance	\$ 3,393	\$ 502	\$ 1,957

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

Safe Drinking Water State Revolving Fund						
Public Water System Fund (7500)	Small System Technical Assistance Account (0628)	Southern California Veterans Cemetery Study Donation Fund * (8133)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund * (0878)
\$ —	\$ —	\$ —	\$ 28,694	\$ 28,786	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	475,075	—	—
—	—	—	6,443	797,136	—	—
11,256	825	—	267,045	93,012	151	—
—	—	—	—	17,294	—	—
—	—	—	4,171	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,858	—	—
—	—	—	—	122,566	—	—
—	—	—	—	(125,424)	—	—
—	—	—	1	—	—	—
\$ 11,256	\$ 825	\$ —	\$ 306,354	\$ 1,411,303	\$ 151	\$ —
\$ 427	\$ 34	\$ —	\$ 82,390	\$ 34,532	\$ —	\$ —
10,829	791	—	138,483	88,303	—	—
—	—	—	4,449	17,657,748	151	—
—	—	—	—	—	—	—
—	—	—	7,863	—	—	—
—	—	—	22,030	94,128	—	—
11,256	825	—	255,215	17,874,711	151	—
—	—	—	51,139	(16,463,408)	—	—
—	—	—	51,139	(16,463,408)	—	—
\$ 11,256	\$ 825	\$ —	\$ 306,354	\$ 1,411,303	\$ 151	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Balance Sheet

June 30, 2023

(Amounts in thousands)

	United States Grazing Fees Fund * (0882)	Water System Reliability Account (0626)	Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	639,017
Deposits in Surplus Money Investment Fund	—	—	6,405,958
Amount on Deposit with U.S. Treasury	—	—	475,075
Receivables	—	—	804,084
Due From Other Funds	—	4,066	767,502
Due From Other Governments	—	—	29,846,867
Prepaid Expenses	—	—	4,376
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	\$ —	\$ 4,066	\$ 38,942,880
LIABILITIES			
Accounts Payable	\$ —	\$ 162	\$ 12,012,343
Due To Other Funds	—	3,904	2,999,004
Due To Other Governments	—	—	36,584,197
Advance Collections	—	—	13,200
Advances From Other Funds	—	—	7,863
Other Liabilities	—	—	116,519
Total Liabilities	—	4,066	51,733,126
FUND BALANCE			
Unreserved-Undesignated	—	—	(12,790,246)
Total Fund Balance (Deficit)	—	—	(12,790,246)
Total Liabilities and Fund Balance	\$ —	\$ 4,066	\$ 38,942,880

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

(Concluded)

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Nongovernmental Cost Funds Trust and Agency Funds – Federal Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Coronavirus Fiscal Recovery Fund of 2021 (8506)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 257	\$ 8,488,293
ADDITIONS			
Operating Income	6,254	—	147,165
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	416,973	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	6,254	416,973	147,165
DEDUCTIONS			
Operating Expenditures and Expenses	6,254	417,976	578,625
Transfers To Other Funds	—	—	5,764,224
Adjustments to Prior Year Appropriation Expenditures	—	(1,003)	(1,325,670)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	6,254	416,973	5,017,179
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 257	\$ 3,618,279

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

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)
\$ 44,806	\$ —	\$ —	\$ 659	\$ —	\$ 43	\$ 87
516	—	113,100	15	—	1	—
—	—	128,307,707	—	—	—	—
—	—	—	—	—	—	—
—	218,730	501,903	—	264	—	—
—	—	(1,571)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>516</u>	<u>218,730</u>	<u>128,921,139</u>	<u>15</u>	<u>264</u>	<u>1</u>	<u>—</u>
—	218,730	121,057,353	—	264	—	—
45,322	—	7,865,357	—	—	—	—
—	—	(1,571)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>45,322</u>	<u>218,730</u>	<u>128,921,139</u>	<u>—</u>	<u>264</u>	<u>—</u>	<u>—</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 674</u>	<u>\$ —</u>	<u>\$ 44</u>	<u>\$ 87</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Military Department Workers' Compensation Fund (8504)	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,718	\$ —	\$ 1,907
ADDITIONS			
Operating Income	—	(2,073) *	50
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	493	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	493	(2,073)	50
DEDUCTIONS			
Operating Expenditures and Expenses	958	455	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	958	455	—
FUND BALANCE (DEFICIT), ENDING	\$ 3,253	\$ (2,528)	\$ 1,957

* Abnormal balance in Operating Income is due to prior year accrual reversal being greater than the current year.

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

Safe Drinking Water State Revolving Fund							
Public Water System Fund (7500)	Small System Technical Assistance Account (0628)	Southern California Veterans Cemetery Study Donation Fund (8133)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	
\$ —	\$ —	\$ —	\$ (218,691)	\$ (16,364,947)	\$ —	\$ —	
14,223	1,100	700	96,534	4,878,859	331	32,536	
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	686,108	6,177,296	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
14,223	1,100	700	782,642	11,056,155	331	32,536	
14,223	1,100	700	513,183	5,260,728	331	32,536	
—	—	—	—	—	—	—	—
—	—	—	(371)	5,893,888	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
14,223	1,100	700	512,812	11,154,616	331	32,536	
\$ —	\$ —	\$ —	\$ 51,139	\$ (16,463,408)†	\$ —	\$ —	

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Federal Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	United States Grazing Fees Fund (0882)	Water System Reliability Account (0626)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ (8,043,868)
ADDITIONS			
Operating Income	47	4,791	5,294,149
Receipts From Federal Government	—	—	128,307,707
Income From Investments	—	—	—
Transfers From Other Funds	—	—	8,001,767
Prior Year Revenue Adjustments	—	—	(1,571)
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	47	4,791	141,602,052
DEDUCTIONS			
Operating Expenditures and Expenses	47	4,791	128,108,254
Transfers To Other Funds	—	—	13,674,903
Adjustments to Prior Year Appropriation Expenditures	—	—	4,565,273
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	47	4,791	146,348,430
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ (12,790,246)

(Concluded)



**Public Service
Enterprise
Funds**

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2023

(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	\$ 16	\$ 63,017	\$ 135,769
Deposits in Surplus Money Investment Fund	11,445	15,964	1,582,757
Receivables	1,141	2	113,537
Due From Other Funds	220	1,101	23,349
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	434
Inventory	—	—	—
Investments	—	—	307,781
Advances and Loans Receivable	—	210,672	2,091,545
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	230
Intangible Assets	—	—	22,932
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	8,103
Total Assets	\$ 12,822	\$ 290,756	\$ 4,286,437
LIABILITIES			
Accounts Payable	\$ 278	\$ 1	\$ 65,747
Benefits Payable	—	—	—
Due To Other Funds	186	11,100	1,665
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	2,079
Dividends Payable	—	—	—
Advance Collections	1,024	—	172,772
Deposits	—	—	233,359
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	290,103
Bonds Payable	—	—	40,955
Other Liabilities	—	—	249,709
Total Liabilities	1,488	11,101	1,056,389
FUND BALANCE			
Unreserved-Undesignated	11,334	279,655	3,230,048
Total Fund Balance (Deficit)	11,334	279,655	3,230,048
Total Liabilities and Fund Balance	\$ 12,822	\$ 290,756	\$ 4,286,437

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

California School Finance Authority Fund						
California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)	California School Finance Authority Fund (0526)	Tax Revenue Anticipation Notes Program Subaccount * (9335)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ 99	\$ 1	\$ 12	\$ —	\$ 4,690	\$ 2,432	\$ 25,611
4,483	26,958	1,800	—	494,534	94,311	355,502
—	—	631	—	217,768	20,073	1,637
106	202	64	—	25,643	5,165	2,954
—	—	—	—	5	—	—
—	—	—	—	—	—	—
—	—	—	—	4,945	—	—
—	—	—	—	—	644,563	50,655
—	—	—	—	107,556	42,940	—
—	—	—	—	—	—	—
—	—	—	—	1,044,054	5,229,129	—
—	—	—	—	153,867	6,121	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	3,387,024
—	—	—	—	—	—	141,831
\$ 4,688	\$ 27,161	\$ 2,507	\$ —	\$ 2,053,062	\$ 6,044,734	\$ 3,965,214
\$ 869	\$ —	\$ 112	\$ —	\$ 30,458	\$ 28,510	\$ 55
—	—	—	—	316	—	—
363	—	165	—	60,517	93,438	1,194
—	—	—	—	21	—	—
—	—	—	—	2	512	9,246
—	—	—	—	—	—	—
—	—	—	—	139,138	24,370	282,095
100	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	120	—	3,583,155
—	—	—	—	853,368	1,049,947	—
1,332	—	277	—	1,083,940	1,196,777	3,875,745
3,356	27,161	2,230	—	969,122	4,847,957	89,469
3,356	27,161	2,230	—	969,122	4,847,957	89,469
\$ 4,688	\$ 27,161	\$ 2,507	\$ —	\$ 2,053,062	\$ 6,044,734	\$ 3,965,214

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2023

(Amounts in thousands)

	Child Care Facilities Revolving Fund (0620)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Climate Catalyst Revolving Loan Fund (9334)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 18,021	\$ —	\$ 1,531
Deposits in Surplus Money Investment Fund	—	958	—
Receivables	443	—	—
Due From Other Funds	—	7	—
Due From Other Governments	1,552	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	3,409	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	(3,409)	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 20,016	\$ 965	\$ 1,531
LIABILITIES			
Accounts Payable	\$ —	\$ 395	\$ 13
Benefits Payable	—	—	—
Due To Other Funds	—	—	76
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	—	—	—
Total Liabilities	—	395	89
FUND BALANCE			
Unreserved-Undesignated	20,016	570	1,442
Total Fund Balance (Deficit)	20,016	570	1,442
Total Liabilities and Fund Balance	\$ 20,016	\$ 965	\$ 1,531

Department of Water Resources Charge Fund (9333)	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)
\$ 2,667	\$ —	\$ 1,195	\$ 2	\$ 1	\$ 1	\$ —
31,137	27,000	—	152,467	81,241	128,002	11,708
104,872	59	—	18,196	4,590	—	159
623	199	—	24,737	1,299	937	87
—	—	—	—	8,153	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	550	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	829	—
506	198	—	—	—	106	—
—	—	—	—	—	(935)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9,166	3,786	—	—	—	—	—
\$ 148,971	\$ 31,242	\$ 1,195	\$ 195,952	\$ 95,284	\$ 128,940	\$ 11,954
\$ 11,765	\$ 39	\$ —	\$ 49,995	\$ 7,817	\$ 270	\$ 1,310
—	—	—	—	—	—	—
339	96	—	1,563	7,452	518	1,521
—	—	—	—	24,509	—	1,667
—	—	—	—	—	—	—
—	—	—	—	—	—	66
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
12,731	31,107	—	2,193	—	21,636	—
24,835	31,242	—	53,751	39,778	22,424	4,564
124,136	—	1,195	142,201	55,506	106,516	7,390
124,136	—	1,195	142,201	55,506	106,516	7,390
\$ 148,971	\$ 31,242	\$ 1,195	\$ 195,952	\$ 95,284	\$ 128,940	\$ 11,954

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2023

(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund * (0539)	Pooled Self- Insurance Fund (8062)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1,194
Deposits in Surplus Money Investment Fund	60,673	—	24,047
Receivables	13	—	5
Due From Other Funds	453	—	190
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
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	\$ 61,139	\$ —	\$ 25,436
LIABILITIES			
Accounts Payable	\$ 4,041	\$ —	\$ 1,912
Benefits Payable	—	—	—
Due To Other Funds	24	—	2,101
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	—	—	—
Total Liabilities	4,065	—	4,013
FUND BALANCE			
Unreserved-Undesignated	57,074	—	21,423
Total Fund Balance (Deficit)	57,074	—	21,423
Total Liabilities and Fund Balance	\$ 61,139	\$ —	\$ 25,436

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

Pooled Transition Reserve Fund (9337)	Riverside County Public Financing Authority Fund * (0561)	State Coastal Conservancy Fund (0565)	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)
\$ 6,384	\$ —	\$ 56,224	\$ 235,262	\$ 5,173	\$ 36	\$ 210,616
—	—	—	5,714	656,522	935,121	—
793	—	11	252,525	777,976	24	—
—	—	936	64,245	7,391	70,513	—
—	—	3,472	76,937	—	—	—
—	—	16	—	78,657	—	—
—	—	—	—	16,577	—	—
—	—	—	19,527,139	645,929	796,240	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	294,106	169,408	6,092,915	—
—	—	—	279	10,263	460	—
—	—	—	—	—	(6,093,375)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	10,629	—	—
\$ 7,177	\$ —	\$ 60,659	\$ 20,456,207	\$ 2,378,525	\$ 1,801,934	\$ 210,616
\$ —	\$ —	\$ 1,040	\$ 590,914	\$ 1,604,590	\$ 28,779	\$ —
—	—	—	874,513	—	—	—
—	—	46	—	582,279	34,763	—
—	—	1,501	19,668	—	—	—
—	—	—	2,752	—	52,868	—
—	—	—	102,725	—	—	—
—	—	—	123,259	2,739	—	—
—	—	—	90	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	12,102,264	188,917	—	—
—	—	2,587	13,816,185	2,378,525	116,410	—
7,177	—	58,072	6,640,022	—	1,685,524	210,616
7,177	—	58,072	6,640,022	—	1,685,524	210,616
\$ 7,177	\$ —	\$ 60,659	\$ 20,456,207	\$ 2,378,525	\$ 1,801,934	\$ 210,616

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Balance Sheet

June 30, 2023

(Amounts in thousands)

Uninsured Employers'
Fund

	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,787	\$ 96,368	\$ 30,235
Deposits in Surplus Money Investment Fund	—	3,488,126	—
Receivables	—	292,461	497
Due From Other Funds	—	51,559	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	5,223	—
Interfund Loans Receivable	—	—	—
Tangible Assets	—	26,951	—
Intangible Assets	—	121,553	—
Investment in Capital Assets	—	(148,504)	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,787	\$ 3,933,737	\$ 30,732
LIABILITIES			
Accounts Payable	\$ 152	\$ 275,010	\$ 114
Benefits Payable	—	—	—
Due To Other Funds	45	31,668	158
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	—	29,824	—
Total Liabilities	197	336,502	272
FUND BALANCE			
Unreserved-Undesignated	1,590	3,597,235	30,460
Total Fund Balance (Deficit)	1,590	3,597,235	30,460
Total Liabilities and Fund Balance	\$ 1,787	\$ 3,933,737	\$ 30,732

Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
\$ 3	\$ 24,905	\$ 923,252
13,399	310,054	8,513,923
—	31,276	1,838,689
98	4,925	287,003
—	—	90,119
—	585	79,692
—	—	21,522
—	—	21,972,307
—	839,644	3,298,130
—	—	—
—	685	12,861,716
—	—	316,285
—	—	(6,246,223)
—	—	—
—	—	3,387,024
—	9,161	182,676
\$ 13,500	\$ 1,221,235	\$ 47,526,115
\$ —	\$ 1,122	\$ 2,705,308
—	9,718	884,547
182	707	832,166
—	29	47,395
—	3,027	70,486
—	—	102,725
—	—	745,463
—	8,161	241,710
—	—	—
5,260	—	5,260
—	—	290,103
—	1,100,757	4,724,987
—	23,197	14,564,893
5,442	1,146,718	25,215,043
8,058	74,517	22,311,072
8,058	74,517	22,311,072
\$ 13,500	\$ 1,221,235	\$ 47,526,115

(Concluded)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	California Alternative Energy Authority Fund (9332)	California Dream for All Fund (9336)	California Housing Finance Fund (0501)
FUND BALANCE (DEFICIT), BEGINNING	\$ 10,322	\$ —	\$ 3,032,908
ADDITIONS			
Operating Income	2,410	14	245,492
Receipts From Federal Government	—	—	—
Income From Investments	—	2,065	127,447
Transfers From Other Funds	—	300,000	23,861
Proceeds From Sale of Bonds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,410	302,079	396,800
DEDUCTIONS			
Operating Expenditures and Expenses	1,398	22,424	215,612
Workers' Benefit Payments	—	—	—
Net Income Available for Dividends	—	—	—
Transfers To Other Funds	—	—	7,264
Interest on Bonded Debt	—	—	17,155
Redemptions of Bonds and Notes	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(40,371)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,398	22,424	199,660
FUND BALANCE (DEFICIT), ENDING	\$ 11,334	\$ 279,655	\$ 3,230,048

California School Finance Authority Fund						
California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)	California School Finance Authority Fund (0526)	Tax Revenue Anticipation Notes Program Subaccount (9335)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ 6,601	\$ 26,569	\$ 1,927	\$ 6	\$ 1,107,720	\$ 5,043,531	\$ 134,839
1,354	592	1,031	—	1,171,040	251,852	306,840
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	21,039	—	45,833
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,700	—	—	—	712	—	—
<u>3,054</u>	<u>592</u>	<u>1,031</u>	<u>—</u>	<u>1,192,791</u>	<u>251,852</u>	<u>352,673</u>
6,299	—	728	6	536,913	383,420	345,222
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	47,370	4,899	23,428
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	747,106	(19,921)	29,393
—	—	—	—	—	79,028	—
—	—	—	—	—	—	—
<u>6,299</u>	<u>—</u>	<u>728</u>	<u>6</u>	<u>1,331,389</u>	<u>447,426</u>	<u>398,043</u>
<u>\$ 3,356</u>	<u>\$ 27,161</u>	<u>\$ 2,230</u>	<u>\$ —</u>	<u>\$ 969,122</u>	<u>\$ 4,847,957</u>	<u>\$ 89,469</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Child Care Facilities Revolving Fund (0620)	Clean and Renewable Energy Business Financing Revolving Loan Fund (9330)	Climate Catalyst Revolving Loan Fund (9334)
FUND BALANCE (DEFICIT), BEGINNING	\$ 17,175	\$ 549	\$ —
ADDITIONS			
Operating Income	—	21	—
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	3,009	—	—
Total Additions	3,009	21	—
DEDUCTIONS			
Operating Expenditures and Expenses	168	—	(1,442) *
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	168	—	(1,442)
FUND BALANCE (DEFICIT), ENDING	\$ 20,016	\$ 570	\$ 1,442

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

Department of Water Resources Charge Fund (9333)	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)
\$ 203,499	\$ —	\$ —	\$ 109,729	\$ 30,556	\$ 163,885	\$ 8,936
977,962	721	1,150	140,020	19,634	15,977	2,528
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	210	104	—	—
(76,956)	—	45	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4,691	—	—
<u>901,006</u>	<u>721</u>	<u>1,195</u>	<u>140,230</u>	<u>24,429</u>	<u>15,977</u>	<u>2,528</u>
979,160	567	—	107,827	(12,268) *	33,623	4,074
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	154	—	—	11,750	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,209	—	—	(69)	(3)	39,723	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>980,369</u>	<u>721</u>	<u>—</u>	<u>107,758</u>	<u>(521)</u>	<u>73,346</u>	<u>4,074</u>
<u>\$ 124,136</u>	<u>\$ —</u>	<u>\$ 1,195</u>	<u>\$ 142,201</u>	<u>\$ 55,506</u>	<u>\$ 106,516</u>	<u>\$ 7,390</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Mobilehome Park Purchase Fund (0530)	Oakland State Building Authority Fund (0539)	Pooled Self- Insurance Fund (8062)
FUND BALANCE (DEFICIT), BEGINNING	\$ 55,280	\$ 140	\$ 20,806
ADDITIONS			
Operating Income	2,986	3	8,711
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	1,420	—	—
Total Additions	4,406	3	8,711
DEDUCTIONS			
Operating Expenditures and Expenses	2,612	143	8,094
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	2,612	143	8,094
FUND BALANCE (DEFICIT), ENDING	\$ 57,074	\$ —	\$ 21,423

* Abnormal balance in Operating Expenditures and Expenses is due to reimbursements at a set rate exceeding actual expenditures.

Pooled Transition Reserve Fund (9337)	Riverside County Public Financing Authority Fund (0561)	State Coastal Conservancy Fund (0565)	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)
\$ —	\$ 13	\$ 52,936	\$ 6,507,336	\$ —	\$ 2,568,719	\$ 178,193
2,177	—	1,442	1,193,631	9,265,137	417,518	290,451
—	—	—	—	—	—	—
—	—	—	619,783	—	6,989	—
5,000	—	—	—	—	3,978	—
—	—	—	—	—	—	—
—	—	644	—	—	1,183	—
—	—	—	—	—	—	—
—	—	—	—	—	52,781	—
<u>7,177</u>	<u>—</u>	<u>2,086</u>	<u>1,813,414</u>	<u>9,265,137</u>	<u>482,449</u>	<u>290,451</u>
—	13	(3,050) *	1,680,728	7,022,119	524,770	258,028
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,243,018	3,978	—
—	—	—	—	—	269,768	—
—	—	—	—	—	567,128	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>13</u>	<u>(3,050)</u>	<u>1,680,728</u>	<u>9,265,137</u>	<u>1,365,644</u>	<u>258,028</u>
<u>\$ 7,177</u>	<u>\$ —</u>	<u>\$ 58,072</u>	<u>\$ 6,640,022</u>	<u>\$ —</u>	<u>\$ 1,685,524</u>	<u>\$ 210,616</u>

(Continued)

Nongovernmental Cost Funds Public Service Enterprise Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

Uninsured Employers'
Fund

	Tahoe Conservancy Fund (0568)	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,444	\$ 4,179,639	\$ 42,885
ADDITIONS			
Operating Income	284	9,911,851	17,501
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	—	—	—
Total Additions	284	9,911,851	17,501
DEDUCTIONS			
Operating Expenditures and Expenses	138	10,494,255	29,926
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	138	10,494,255	29,926
FUND BALANCE (DEFICIT), ENDING	\$ 1,590	\$ 3,597,235	\$ 30,460

Veterans' Debenture Revenue Fund (0590)	Veterans' Farm and Home Building Fund of 1943 (0592)	Total
\$ 9,953	\$ 76,543	\$ 23,592,639
299	44,714	24,295,343
—	—	—
—	—	756,284
—	2,264	402,289
—	—	—
—	715	(74,369)
—	—	—
—	298	64,611
299	47,991	25,444,158
—	49,315	22,690,822
—	—	—
—	—	—
1,896	702	2,344,459
—	—	286,923
—	—	567,128
—	—	757,067
—	—	79,028
298	—	298
2,194	50,017	26,725,725
\$ 8,058	\$ 74,517	\$ 22,311,072

(Concluded)

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Working Capital and Revolving Funds

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2023

(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	\$ 1,590,041	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	36,936	82
Receivables	1,611	2	—
Due From Other Funds	67,578	277	1
Due From Other Governments	—	29	—
Prepaid Expenses	15,013	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	4,840,148	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,514,391	\$ 37,245	\$ 83
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	158,975	—	—
Due To Other Governments	954	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	6,354,603	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6,514,532	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	(141)	37,245	83
Total Fund Balance (Deficit)	(141)	37,245	83
Total Liabilities and Fund Balance	\$ 6,514,391	\$ 37,245	\$ 83

CalConserve Water Use Efficiency Revolving Fund (9749)	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)
\$ —	\$ 8,058	\$ 13,456	\$ 41	\$ 6,546	\$ —	\$ 1
—	—	—	—	—	44,708	—
—	—	7	—	—	—	—
2,000	—	177,682	—	—	1,497	135
—	—	—	—	—	—	—
—	—	7	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	5,664	—	—	—	—
—	—	(5,664)	—	—	—	—
—	—	—	—	—	—	—
\$ 2,000	\$ 8,058	\$ 191,152	\$ 41	\$ 6,546	\$ 46,205	\$ 136
\$ 2,000	\$ 20	\$ 190,002	\$ 390	\$ —	\$ 6,496	\$ 2
—	—	5,043	15	10	23,040	134
—	1	1,689	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,000	21	196,734	405	10	29,536	136
—	—	—	—	—	—	—
—	8,037	(5,582)	(364)	6,536	16,669	—
—	8,037	(5,582)	(364)	6,536	16,669	—
\$ 2,000	\$ 8,058	\$ 191,152	\$ 41	\$ 6,546	\$ 46,205	\$ 136

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Charter School Facilities Account of 2006 (9735)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 23,471	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	39	—	30,267
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 39	\$ 23,471	\$ 30,267
LIABILITIES			
Accounts Payable	\$ 39	\$ —	\$ —
Due To Other Funds	—	—	30,267
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	39	—	30,267
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	—	23,471	—
Total Fund Balance (Deficit)	—	23,471	—
Total Liabilities and Fund Balance	\$ 39	\$ 23,471	\$ 30,267

Consumer Affairs Fund (0702)	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)
\$ 290	\$ 2	\$ —	\$ —	\$ 1	\$ 8,811	\$ 24
28,454	155,590	3,431	6,066	19,333	—	—
30	—	—	13	—	—	—
2,568	984	26	2,912	296	—	662
—	—	—	108	—	—	—
4,291	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	4,190	1,206	—	258	—
—	—	—	19,520	—	318,147	—
—	—	(4,190)	—	—	(318,405)	—
—	—	—	—	—	—	—
\$ 35,633	\$ 156,576	\$ 3,457	\$ 29,825	\$ 19,630	\$ 8,811	\$ 686
\$ 5,714	\$ 31,107	\$ —	\$ 1,506	\$ —	\$ 120	\$ 44
24,801	14	6	33	64	465	567
6	777	—	42	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	76,843	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	19,441	—	—	—
30,521	108,741	6	21,022	64	585	611
—	—	—	—	—	—	—
5,112	47,835	3,451	8,803	19,566	8,226	75
5,112	47,835	3,451	8,803	19,566	8,226	75
\$ 35,633	\$ 156,576	\$ 3,457	\$ 29,825	\$ 19,630	\$ 8,811	\$ 686

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 104	\$ 9,227
Deposits in Surplus Money Investment Fund	76,345	730	—
Receivables	—	933	1,043
Due From Other Funds	587	12,146	8,727
Due From Other Governments	—	331	19,749
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 76,933	\$ 14,244	\$ 38,746
LIABILITIES			
Accounts Payable	\$ 1,454	\$ 5,803	\$ 20,754
Due To Other Funds	—	3,815	1,714
Due To Other Governments	—	6	49
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,454	9,624	22,517
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	75,479	4,620	16,229
Total Fund Balance (Deficit)	75,479	4,620	16,229
Total Liabilities and Fund Balance	\$ 76,933	\$ 14,244	\$ 38,746

			Prison Industries Revolving Fund		Public Buildings Construction Fund	
Old Age and Survivors' Insurance Revolving Fund (0652)	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)
\$ —	\$ 8,500	\$ 1	\$ 387,708	\$ 10,040	\$ 124	\$ 26
2,067	—	298	—	12,990	1,492,838	166,330
27	—	—	—	3,433	—	—
16	94	2	36	15,650	6,395	1,168
—	—	—	—	197	—	—
—	—	—	—	447	—	—
—	—	—	—	58,671	—	—
—	—	—	—	—	135,818	—
—	—	—	—	—	6,127,875	2,360,832
—	—	—	—	68,997	2,224,867	180,709
—	—	—	—	3,200	—	—
—	—	—	—	—	—	—
254	—	—	—	47,595	143	—
\$ 2,364	\$ 8,594	\$ 301	\$ 387,744	\$ 221,220	\$ 9,988,060	\$ 2,709,065
\$ —	\$ 2,880	\$ —	\$ 47,360	\$ 13,223	\$ 43,653	\$ —
106	148	—	14,251	405	3,184,601	136,353
—	—	—	—	—	10,158	14,662
—	—	—	—	—	74,110	23,648
—	—	—	—	3,026	—	—
—	—	—	—	—	135,818	—
—	—	—	—	—	214,606	144,348
—	—	—	—	—	—	—
—	—	—	—	—	6,065,353	2,467,064
151	—	—	—	440,555	9,621	420
257	3,028	—	61,611	457,209	9,737,920	2,786,495
—	—	—	—	111,222	—	—
2,107	5,566	301	326,133	(347,211)	250,140	(77,430)
2,107	5,566	301	326,133	(235,989)	250,140	(77,430)
\$ 2,364	\$ 8,594	\$ 301	\$ 387,744	\$ 221,220	\$ 9,988,060	\$ 2,709,065

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Public Safety Communications Revolving Fund (9751)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 10,847	\$ 402	\$ 1
Deposits in Surplus Money Investment Fund	—	—	1,500
Receivables	42	—	—
Due From Other Funds	10,010	—	11
Due From Other Governments	31	—	—
Prepaid Expenses	—	—	—
Inventory	19,946	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	3,353	—	—
Intangible Assets	280	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 44,509	\$ 402	\$ 1,512
LIABILITIES			
Accounts Payable	\$ 6,815	\$ —	\$ —
Due To Other Funds	25,620	—	—
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	32,435	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	12,074	402	1,512
Total Fund Balance (Deficit)	12,074	402	1,512
Total Liabilities and Fund Balance	\$ 44,509	\$ 402	\$ 1,512

Rural Health Services Account (0671)	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)
\$ 1	\$ 4	\$ 240,183	\$ 2,937	\$ 2,474,165	\$ 108	\$ 3
819	125,967	—	—	—	—	832,668
—	1,983	2,323	—	—	—	—
6	1,086	253,715	—	19,393	—	11,295
—	65,098	1,969	—	—	—	338,252
—	—	2,596	—	—	—	—
—	—	24,332	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	57,769	—	—	—	—
—	—	186,007	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 826	\$ 194,138	\$ 768,894	\$ 2,937	\$ 2,493,558	\$ 108	\$ 1,182,218
\$ —	\$ 52,989	\$ 129,492	\$ —	\$ 2,318,316	\$ —	\$ 150,707
—	21,714	14,708	—	175,242	13	1,679
—	1,164,262	3,458	—	—	—	3,274,756
—	796	—	—	—	—	17,222
—	—	71,819	—	—	—	—
—	—	1,149	—	—	—	—
—	—	—	—	—	—	—
—	—	1,351	—	—	—	—
—	71,884	—	—	—	—	1,602,676
—	—	202,977	—	—	—	—
—	1,311,645	424,954	—	2,493,558	13	5,047,040
—	—	—	—	—	—	—
826	(1,117,507)	343,940	2,937	—	95	(3,864,822)
826	(1,117,507)	343,940	2,937	—	95	(3,864,822)
\$ 826	\$ 194,138	\$ 768,894	\$ 2,937	\$ 2,493,558	\$ 108	\$ 1,182,218

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	State Water Pollution Control Revolving Fund Administration Fund (9739)	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ —	\$ 67,288,344
Deposits in Surplus Money Investment Fund	21,414	33,389	—
Receivables	—	7,830	—
Due From Other Funds	127	267	581,003
Due From Other Governments	5,630	8	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 27,173	\$ 41,494	\$ 67,869,347
LIABILITIES			
Accounts Payable	\$ 261	\$ 1,782	\$ —
Due To Other Funds	1,312	2,126	549,806
Due To Other Governments	—	299	—
Accrued Interest Payable	—	—	—
Advance Collections	—	3,219	—
Deposits	—	—	70,091,987
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,573	7,426	70,641,793
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	25,600	34,068	(2,772,446)
Total Fund Balance (Deficit)	25,600	34,068	(2,772,446)
Total Liabilities and Fund Balance	\$ 27,173	\$ 41,494	\$ 67,869,347

Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)	Transportation Financing Subaccount (6801)	Water Resources Revolving Fund (0691)	Welfare Advance Fund (0696)	Total
\$ 3,172	\$ —	\$ 1	\$ 2,059	\$ —	\$ 72,088,703
21,867	2,046	73,273	70,350	—	3,229,491
2,818	—	—	607	—	22,702
63,346	147,479	538	254,836	65,827	1,740,684
16,788	—	—	—	—	448,190
522	—	—	3,222	—	26,098
—	—	—	721	—	103,670
—	—	—	—	—	135,818
—	—	—	—	—	8,488,707
37,017	—	614,888	33,436	—	8,066,838
813	—	—	12,176	—	545,807
—	—	(614,888)	(45,612)	—	(988,759)
—	—	—	—	—	47,992
\$ 146,343	\$ 149,525	\$ 73,812	\$ 331,795	\$ 65,827	\$ 93,955,941
\$ 36,116	\$ 124,966	\$ 2	\$ 31,480	\$ —	\$ 3,225,493
2,439	244	—	994	65,827	4,446,551
—	22,253	235	8	—	4,493,615
—	—	—	—	—	115,776
—	—	—	1,147	—	79,211
—	—	—	—	—	76,660,400
—	—	—	—	—	358,954
—	—	—	298,150	—	298,150
23,158	—	—	—	—	24,509
—	—	—	—	—	10,206,977
—	—	—	16	—	673,181
61,713	147,463	237	331,795	65,827	100,582,817
—	—	—	—	—	111,222
84,630	2,062	73,575	—	—	(6,738,098)
84,630	2,062	73,575	—	—	(6,626,876)
\$ 146,343	\$ 149,525	\$ 73,812	\$ 331,795	\$ 65,827	\$ 93,955,941

(Concluded)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy- Down Fund (9727)
FUND BALANCE (DEFICIT), BEGINNING	\$ (195)	\$ 36,100	\$ 81
ADDITIONS			
Operating Income	709,329	1,145	2
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	709,329	1,145	2
DEDUCTIONS			
Operating Expenditures and Expenses	709,275	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	709,275	—	—
FUND BALANCE (DEFICIT), ENDING	\$ (141)	\$ 37,245	\$ 83

* 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 reimbursements exceeding expenditures.

CalConserve Water Use Efficiency Revolving Fund * (9749)	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)
\$ —	\$ 8,076	\$ (4,484)	\$ —	\$ 5,529	\$ 14,197	\$ —
—	151	528,030	—	150	2,295	—
—	—	—	—	—	—	—
—	—	182	—	—	264	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	965	—	—
—	151	528,212	—	1,115	2,559	—
—	190	529,346	364	108	(18,540) †	—
—	—	—	—	—	18,665	—
—	—	(36)	—	—	(38)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	190	529,310	364	108	87	—
\$ —	\$ 8,037	\$ (5,582)	\$ (364)	\$ 6,536	\$ 16,669	\$ —

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Charter School Facilities Account of 2006 * (9735)	Charter School Revolving Loan Fund (0606)	Child Support Services Advance Fund (9726)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 19,635	\$ 1
ADDITIONS			
Operating Income	—	—	834,067
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(1)
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	4,186	—
Total Additions	—	4,186	834,066
DEDUCTIONS			
Operating Expenditures and Expenses	—	350	834,067
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	350	834,067
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 23,471	\$ —

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

Consumer Affairs Fund (0702)	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)
\$ 5,020	\$ 9,333	\$ 3,461	\$ 9,870	\$ 15,855	\$ 8,868	\$ 75
43	21,095	76	1,886	1,330	—	6,971
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	38,349	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2,701	—	—
43	59,444	76	1,886	4,031	—	6,971
—	20,942	86	2,953	320	406	6,971
—	—	—	—	—	—	—
(49)	—	—	—	—	236	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(49)	20,942	86	2,953	320	642	6,971
\$ 5,112	\$ 47,835	\$ 3,451	\$ 8,803	\$ 19,566	\$ 8,226	\$ 75

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)
FUND BALANCE (DEFICIT), BEGINNING	\$ 69,060	\$ 8,746	\$ 10,484
ADDITIONS			
Operating Income	1,560	247,729	319,366
Income From Investments	—	417	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	904	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,560	249,050	319,366
DEDUCTIONS			
Operating Expenditures and Expenses	(4,859) *	252,289	313,620
Transfers To Other Funds	—	4,025	—
Adjustments to Prior Year Appropriation Expenditures	—	(3,138)	1
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	(4,859)	253,176	313,621
FUND BALANCE (DEFICIT), ENDING	\$ 75,479	\$ 4,620	\$ 16,229

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

† Fund deficit is related nature of this fund.

Old Age and Survivors' Insurance Revolving Fund (0652)	Parks Project Revolving Fund (9729)	Passenger Equipment Acquisition Fund (0673)	Prison Industries Revolving Fund		Public Buildings Construction Fund	
			Inmate and Ward Construction Revolving Account (0682)	Prison Industries Revolving Fund (0678)	Public Buildings Construction Fund (0660)	Public Buildings Construction Fund Subaccount (0668)
\$ 2,956	\$ 6,305	\$ 294	\$ 321,008	\$ (237,708)	\$ 269,980	\$ (170,924)
—	—	7	100,962	273,266	229,121	127,467
55	—	—	—	270	—	—
—	—	—	—	—	—	—
—	—	—	—	—	255,065	281,000
31	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	(36,573)	59,785
86	—	7	100,962	273,536	447,613	468,252
935	739	—	95,837	271,817	209,165	102,959
—	—	—	—	—	258,288	271,799
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
935	739	—	95,837	271,817	467,453	374,758
\$ 2,107	\$ 5,566	\$ 301	\$ 326,133	\$ (235,989) †	\$ 250,140	\$ (77,430) †

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Public Safety Communications Revolving Fund (9751)	Public School District Organization Revolving Fund (0661)	Rehabilitation Revolving Loan Guarantee Fund (0665)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,145	\$ 402	\$ 1,479
ADDITIONS			
Operating Income	80,062	—	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	80,062	—	33
DEDUCTIONS			
Operating Expenditures and Expenses	72,861	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,728)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	70,133	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 12,074	\$ 402	\$ 1,512

* 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.

Rural Health Services Account (0671)	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)
\$ 808	\$ (1,057,645)	\$ 272,863	\$ 2,500	\$ —	\$ 95	\$ (3,588,595)
18	140,082	802,250	437	—	—	132,453
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	66,560	—	—	—	101
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	87,168	—	—	—	—	218,819
18	227,250	868,810	437	—	—	351,373
—	287,112	795,379	—	—	—	627,600
—	—	2,613	—	—	—	—
—	—	(259)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	287,112	797,733	—	—	—	627,600
\$ 826	\$ (1,117,507)*	\$ 343,940	\$ 2,937	\$ —	\$ 95	\$ (3,864,822)*

(Continued)

Nongovernmental Cost Funds Working Capital and Revolving Funds Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	State Water Pollution Control Revolving Fund Administration Fund (9739)	State Water Quality Control Fund (0679)	Surplus Money Investment Fund (0681)
FUND BALANCE (DEFICIT), BEGINNING	\$ 18,434	\$ 36,661	\$ (3,214,305)
ADDITIONS			
Operating Income	16,056	25,101	1,581,819
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	2	440,983
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	13	—
Total Additions	16,056	25,116	2,022,802
DEDUCTIONS			
Operating Expenditures and Expenses	8,890	27,613	1,710,022
Transfers To Other Funds	—	96	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(129,079)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	8,890	27,709	1,580,943
FUND BALANCE (DEFICIT), ENDING	\$ 25,600	\$ 34,068	\$ (2,772,446)*

* 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.

Technology Services Revolving Fund (9730)	Transit-Oriented Development Implementation Fund (9736)	Transportation Financing Subaccount (6801)	Water Resources Revolving Fund † (0691)	Welfare Advance Fund (0696)	Total
\$ 102,074	\$ 2,031	\$ 72,010	\$ —	\$ —	\$ (6,937,420)
457,630	44	1,565	—	10,986,248	17,629,846
818	—	—	—	—	1,560
—	—	—	—	—	—
5,222	—	—	—	—	1,049,379
(4,381)	—	—	—	—	34,902
—	—	—	—	—	—
—	—	—	—	—	337,064
459,289	44	1,565	—	10,986,248	19,052,751
481,142	13	—	—	10,986,248	18,326,220
—	—	—	—	—	555,486
(5,862)	—	—	—	—	(140,952)
1,453	—	—	—	—	1,453
—	—	—	—	—	—
476,733	13	—	—	10,986,248	18,742,207
\$ 84,630	\$ 2,062	\$ 73,575	\$ —	\$ —	\$ (6,626,876)

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Retirement Funds

Nongovernmental Cost Funds

Retirement Funds

Balance Sheet

June 30, 2023

(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	\$ 1	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	11,387	149	16
Receivables	129,757	—	30
Due From Other Funds	99	4	3
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	17,619,223	—	140,371
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	2,367	—	37
Total Assets	\$ 17,762,834	\$ 154	\$ 140,457
LIABILITIES			
Accounts Payable	\$ 90,546	\$ 23	\$ 188
Due To Other Funds	1,082	—	12
Due To Other Governments	—	—	—
Bonds Payable	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	19,362	—	134
Total Liabilities	110,990	23	334
FUND BALANCE			
Reserved for Employees' Benefits	17,651,844	131	140,123
Total Fund Balance (Deficit)	17,651,844	131	140,123
Total Liabilities and Fund Balance	\$ 17,762,834	\$ 154	\$ 140,457

Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)	Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)	Teachers' Replacement Benefits Program Fund (8005)
\$ 3,376	\$ 1,159	\$ 1,273	\$ 845,348	\$ 1	\$ 2	\$ 64
2,013	4,359	181	209,121	16,322	339	—
1,373	10,553	52	69,570,185	165	1	336
121	66	2	1,263,396	142	11	—
—	—	—	39	—	—	—
—	—	—	1,353	—	—	—
46,805	2,319,159	95,683	490,220,781	—	—	—
—	—	—	212,578	—	—	—
—	—	—	2,778	—	—	—
—	—	—	—	—	—	—
1,003	1,187	314	218,717	—	—	—
\$ 54,691	\$ 2,336,483	\$ 97,505	\$ 562,544,296	\$ 16,630	\$ 353	\$ 400
\$ 6	\$ 351	\$ 41	\$ 97,024,447	\$ 14,962	\$ —	\$ 17
291	319	78	10,540	1,151	54	383
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	427	—	—	—
8,067	7,031	1,717	1,400,372	—	1	—
8,364	7,701	1,836	98,435,786	16,113	55	400
46,327	2,328,782	95,669	464,108,510	517	298	—
46,327	2,328,782	95,669	464,108,510	517	298	—
\$ 54,691	\$ 2,336,483	\$ 97,505	\$ 562,544,296	\$ 16,630	\$ 353	\$ 400

(Continued)

Nongovernmental Cost Funds

Retirement Funds

Balance Sheet

June 30, 2023

(Amounts in thousands)

	Teachers' Retirement Fund (0835)	Total
	<u> </u>	<u> </u>
ASSETS		
Cash in State Treasury and Agency Accounts	\$ 205,612	\$ 1,056,837
Deposits in Surplus Money Investment Fund	123,414	367,301
Receivables	12,821,433	82,533,885
Due From Other Funds	1,590	1,265,434
Due From Other Governments	—	39
Prepaid Expenses	295	1,648
Investments	345,041,156	855,483,178
Tangible Assets	727,738	940,316
Intangible Assets	4,081	6,859
Investment in Capital Assets	—	—
Other Assets	—	223,625
Total Assets	<u>\$ 358,925,319</u>	<u>\$ 941,879,122</u>
LIABILITIES		
Accounts Payable	\$ 7,862,071	\$ 104,992,652
Due To Other Funds	—	13,910
Due To Other Governments	12	12
Bonds Payable	348,697	348,697
Deposits	—	—
Contracts and Notes Payable	4,340	4,767
Other Liabilities	33,075,314	34,511,998
Total Liabilities	<u>41,290,434</u>	<u>139,872,036</u>
FUND BALANCE		
Reserved for Employees' Benefits	<u>317,634,885</u>	<u>802,007,086</u>
Total Fund Balance (Deficit)	<u>317,634,885</u>	<u>802,007,086</u>
Total Liabilities and Fund Balance	<u>\$ 358,925,319</u>	<u>\$ 941,879,122</u>

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Nongovernmental Cost Funds

Retirement Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Annuitants' Health Care Coverage Fund (0833)	Boxers' Pension Fund (9250)	California Employers' Pension Prefunding Trust Fund (9251)
FUND BALANCE (DEFICIT), BEGINNING	\$ 15,332,085	\$ 183	\$ 85,068
ADDITIONS			
Employers' Contributions	1,768,822	—	51,713
Income From Investments	951,353	1	4,897
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	207	—	1
Prior Year Surplus Adjustments	—	—	—
Other Additions	13,723	309	243
Total Additions	2,734,105	310	56,854
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	414,261	362	1,799
Members' Contributions Refunded	—	—	—
Interest on Bonded Debt	—	—	—
Retirement Benefits Paid	—	—	—
Transfers To Other Funds	85	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	414,346	362	1,799
FUND BALANCE (DEFICIT), ENDING	\$ 17,651,844	\$ 131	\$ 140,123

Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)	Legislators' Retirement Fund (0820)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)	Teachers' Replacement Benefits Program Fund (8005)
\$ 48,821	\$ 2,134,309	\$ 102,607	\$ 440,968,380	\$ 148	\$ 230	\$ —
2,372	89,970	44	24,242,298	31,783	25,812	8,427
2,242	152,694	682	30,708,287	350	34	—
1,697	38,669	11	5,657,379	—	—	—
—	—	—	—	—	—	—
65	78	17	(1,615,141)	—	—	—
—	—	—	—	—	—	—
209,441	—	2	8,702	608	—	—
<u>215,817</u>	<u>281,411</u>	<u>756</u>	<u>59,001,525</u>	<u>32,741</u>	<u>25,846</u>	<u>8,427</u>
—	—	—	—	—	—	—
1,997	3,027	595	4,377,249	589	25,778	508
—	295	—	391,113	—	—	—
—	—	—	—	—	—	—
216,271	83,573	7,088	31,084,243	31,783	—	7,919
43	43	11	8,790	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>218,311</u>	<u>86,938</u>	<u>7,694</u>	<u>35,861,395</u>	<u>32,372</u>	<u>25,778</u>	<u>8,427</u>
<u>\$ 46,327</u>	<u>\$ 2,328,782</u>	<u>\$ 95,669</u>	<u>\$ 464,108,510</u>	<u>\$ 517</u>	<u>\$ 298</u>	<u>\$ —</u>

(Continued)

Nongovernmental Cost Funds

Retirement Funds

Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Teachers' Retirement Fund (0835)	Total
	<u> </u>	<u> </u>
FUND BALANCE (DEFICIT), BEGINNING	\$ 300,726,741	\$ 759,398,572
ADDITIONS		
Employers' Contributions	7,737,769	33,959,010
Income From Investments	21,138,074	52,958,614
Members' Contributions	4,304,647	10,002,403
Transfers From Other Funds	—	—
Prior Year Revenue Adjustments	—	(1,614,773)
Prior Year Surplus Adjustments	—	—
Other Additions	4,022,964	4,255,992
Total Additions	<u>37,203,454</u>	<u>99,561,246</u>
DEDUCTIONS		
Benefits	—	—
Administrative Expenses	1,916,325	6,742,490
Members' Contributions Refunded	138,940	530,348
Interest on Bonded Debt	11,520	11,520
Retirement Benefits Paid	18,236,980	49,667,857
Transfers To Other Funds	—	8,972
Adjustments to Prior Year Appropriation Expenditures	(8,455)	(8,455)
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	<u>20,295,310</u>	<u>56,952,732</u>
FUND BALANCE (DEFICIT), ENDING	<u>\$ 317,634,885</u>	<u>\$ 802,007,086</u>

(Concluded)



**Trust and
Agency Funds –
Other**

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(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	\$ 1,967	\$ 234	\$ —
Deposits in Surplus Money Investment Fund	—	—	2
Receivables	—	—	—
Due From Other Funds	914	—	—
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	\$ 2,881	\$ 234	\$ 2
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	2,881	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	234	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,881	234	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	—	—	2
Total Fund Balance (Deficit)	—	—	2
Total Liabilities and Fund Balance	\$ 2,881	\$ 234	\$ 2

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(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	\$ 1,745	\$ 1,289	\$ —
Deposits in Surplus Money Investment Fund	—	—	69
Receivables	—	—	3
Due From Other Funds	—	—	1
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	\$ 1,745	\$ 1,289	\$ 73
LIABILITIES			
Accounts Payable	\$ 346	\$ 431	\$ —
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	353	437	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1,392	852	73
Total Fund Balance (Deficit)	1,392	852	73
Total Liabilities and Fund Balance	\$ 1,745	\$ 1,289	\$ 73

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

California Health
Facilities Financing
Authority Fund

	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	\$ 19	\$ 92,870
Deposits in Surplus Money Investment Fund	126	26,842	474,300
Receivables	—	1,854	80,161
Due From Other Funds	1	994	7,342
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	206
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	1	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 128	\$ 29,710	\$ 654,879
LIABILITIES			
Accounts Payable	\$ —	\$ 18	\$ 26,265
Due To Other Funds	—	128	12,018
Due To Other Governments	—	—	99
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	578
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	87,437
Total Liabilities	—	146	126,397
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	128	29,564	528,482
Total Fund Balance (Deficit)	128	29,564	528,482
Total Liabilities and Fund Balance	\$ 128	\$ 29,710	\$ 654,879

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(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	\$ 268	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	307	1,477
Receivables	—	—	—
Due From Other Funds	—	4	11
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	\$ 268	\$ 312	\$ 1,488
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 75
Due To Other Funds	2	—	45
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	2	—	120
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	266	312	1,368
Total Fund Balance (Deficit)	266	312	1,368
Total Liabilities and Fund Balance	\$ 268	\$ 312	\$ 1,488

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 Trust Fund (0948)
\$ 677	\$ 2	\$ —	\$ 2	\$ 10	\$ 1	\$ 566
—	474	2,191	9,110	—	56	149,624
—	—	—	—	—	—	629,854
—	58	17	560,516	7	—	61,182
—	—	—	—	—	—	14,366
—	—	—	—	—	—	36,173
—	—	—	—	—	—	1,824
—	—	—	—	—	—	7,509,948
—	—	—	—	—	—	87,727
—	—	—	—	—	—	3,036,752
—	—	—	—	—	—	95,627
—	—	—	—	—	—	(3,132,379)
—	—	—	—	—	—	—
—	—	—	—	—	—	8,708,331
—	—	—	—	—	—	34,773
\$ 677	\$ 534	\$ 2,208	\$ 569,628	\$ 17	\$ 57	\$ 17,234,368
\$ —	\$ 17	\$ 950	\$ 11,189	\$ —	\$ —	\$ 135,336
2	5	197	15,156	36	—	63,017
—	—	—	534,094	—	—	2,662
—	—	—	—	—	—	577
—	—	—	—	—	—	810,362
—	—	—	—	—	—	17,010
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	203,392
—	—	—	—	—	—	8,556,620
—	—	—	—	—	—	173,118
2	22	1,147	560,439	36	—	9,962,094
—	—	—	—	—	—	—
675	512	1,061	9,189	(19)	57	7,272,274
675	512	1,061	9,189	(19)	57	7,272,274
\$ 677	\$ 534	\$ 2,208	\$ 569,628	\$ 17	\$ 57	\$ 17,234,368

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)	California Youth Leadership Fund (8074)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 74
Deposits in Surplus Money Investment Fund	4	21	—
Receivables	—	—	—
Due From Other Funds	—	—	—
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	\$ 22	\$ 74
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			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	4	22	74
Total Fund Balance (Deficit)	4	22	74
Total Liabilities and Fund Balance	\$ 4	\$ 22	\$ 74

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Coastal Wetlands Fund (3104)	College Student Health Center Sexual and Reproductive Health Preparation Fund (8126)	Community College Fund for Instructional Improvement (0909)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 2,533	\$ 863
Deposits in Surplus Money Investment Fund	489	—	—
Receivables	—	—	—
Due From Other Funds	4	—	—
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	\$ 494	\$ 2,533	\$ 863
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			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	494	2,533	863
Total Fund Balance (Deficit)	494	2,533	863
Total Liabilities and Fund Balance	\$ 494	\$ 2,533	\$ 863

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Domestic Violence Restraining Order Reimbursement Fund (0641)	Donate Life California Trust Subaccount (8038)	Educational Facilities Authority Fund (0911)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 5
Deposits in Surplus Money Investment Fund	2,241	—	917
Receivables	—	—	343
Due From Other Funds	16	554	187
Due From Other Governments	93	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	3
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,350	\$ 554	\$ 1,455
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 6
Due To Other Funds	—	—	2
Due To Other Governments	1,659	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,659	—	8
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	691	554	1,447
Total Fund Balance (Deficit)	691	554	1,447
Total Liabilities and Fund Balance	\$ 2,350	\$ 554	\$ 1,455

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

Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund * (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fiduciary Funds Outside the Centralized Treasury System (0990)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
\$ 1	\$ —	\$ 180	\$ 1	\$ 15,546,610	\$ 1	\$ 165
10,009	—	—	962	—	6,551	1,417
—	—	—	—	708	1,776	—
79	—	—	7	7,033	51	1,531
—	—	—	—	6	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4,895,415	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	47,701,018	—	—
—	—	—	—	—	—	—
—	—	—	—	3,189	—	—
\$ 10,089	\$ —	\$ 180	\$ 970	\$ 68,153,979	\$ 8,379	\$ 3,113
\$ —	\$ —	\$ —	\$ 9	\$ 43,923	\$ 2,738	\$ 1,109
—	—	—	—	2,624	597	136
5,579	—	—	84	—	—	233
—	—	—	—	—	—	—
—	—	—	—	25,481	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	6,105,721	—	—
5,579	—	—	93	6,177,749	3,335	1,478
—	—	—	—	61,976,230	—	—
4,510	—	180	877	—	5,044	1,635
4,510	—	180	877	61,976,230	5,044	1,635
\$ 10,089	\$ —	\$ 180	\$ 970	\$ 68,153,979	\$ 8,379	\$ 3,113

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Global Payment Program Special Fund (8108)	Graton Mitigation Fund (8088)	Habitat for Humanity Voluntary Tax Contribution Fund (8092)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,377	\$ —	\$ 16
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	15,196	—
Due From Other Funds	—	—	—
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	\$ 2,377	\$ 15,196	\$ 16
LIABILITIES			
Accounts Payable	\$ —	\$ 14,750	\$ —
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	—	14,750	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	2,377	446	16
Total Fund Balance (Deficit)	2,377	446	16
Total Liabilities and Fund Balance	\$ 2,377	\$ 15,196	\$ 16

Health Professions Education Fund

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)	Indian Gaming Revenue Sharing Trust Fund (0366)
\$ —	\$ —	\$ —	\$ 2,791	\$ 4,456	\$ —	\$ 1
—	21,996	11,179	—	232,052	189,961	133,577
—	—	—	—	52,520	4,196	29,848
—	190	422	—	3,449	1,130,930	967
—	—	—	—	—	—	—
8,181	—	—	26	—	—	—
—	—	—	—	—	—	—
—	—	—	—	54	—	—
—	—	—	—	393,538	—	—
—	—	—	—	—	—	—
—	25	10	—	—	—	—
—	—	(9)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	106	—	—
\$ 8,181	\$ 22,211	\$ 11,602	\$ 2,817	\$ 686,175	\$ 1,325,087	\$ 164,393
\$ —	\$ 18,642	\$ 5,787	\$ —	\$ 54	\$ 1,203,587	\$ 19,800
8,181	30	4	25	550	3,470	—
—	—	—	—	—	2,199	—
—	—	—	—	—	—	—
—	8,445	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,181	27,117	5,791	25	604	1,209,256	19,800
—	—	—	—	—	—	—
—	(4,906)	5,811	2,792	685,571	115,831	144,593
—	(4,906)	5,811	2,792	685,571	115,831	144,593
\$ 8,181	\$ 22,211	\$ 11,602	\$ 2,817	\$ 686,175	\$ 1,325,087	\$ 164,393

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 65,097	\$ 1,303	\$ 252
Deposits in Surplus Money Investment Fund	—	47,373	20,120
Receivables	—	92	1,418
Due From Other Funds	—	1,321	109,224
Due From Other Governments	—	—	—
Prepaid Expenses	—	19	—
Inventory	—	6,332	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	150	—
Intangible Assets	—	300	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 65,097	\$ 56,890	\$ 131,014
LIABILITIES			
Accounts Payable	\$ 12,467	\$ 3,017	\$ 107,648
Due To Other Funds	—	303	1,387
Due To Other Governments	—	—	2,666
Accrued Interest Payable	—	—	—
Advance Collections	—	32	—
Deposits	43,519	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	55,986	3,352	111,701
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	9,111	53,538	19,313
Total Fund Balance (Deficit)	9,111	53,538	19,313
Total Liabilities and Fund Balance	\$ 65,097	\$ 56,890	\$ 131,014

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Mental Health Facilities Fund		
	Mental Health Facilities Fund, State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	14,958	37,852	55,236
Receivables	—	—	—
Due From Other Funds	22,483	260	431
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	\$ 37,442	\$ 38,112	\$ 55,667
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 3
Due To Other Funds	37,442	—	11
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	37,442	—	14
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	—	38,112	55,653
Total Fund Balance (Deficit)	—	38,112	55,653
Total Liabilities and Fund Balance	\$ 37,442	\$ 38,112	\$ 55,667

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 16
Deposits in Surplus Money Investment Fund	516	180,730	17,308
Receivables	—	—	1,642
Due From Other Funds	4	1,463	453
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	1
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	5
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 520	\$ 182,193	\$ 19,425
LIABILITIES			
Accounts Payable	\$ —	\$ 20,764	\$ 227
Due To Other Funds	—	41	349
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	—	—	43
Total Liabilities	—	20,805	619
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	520	161,388	18,806
Total Fund Balance (Deficit)	520	161,388	18,806
Total Liabilities and Fund Balance	\$ 520	\$ 182,193	\$ 19,425

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)	Public Employees' Health Care Fund (0822)
\$ 1	\$ 1,046	\$ 191	\$ 903	\$ —	\$ 1	\$ 1
10,520	—	—	—	720,365	15	194,188
—	—	30	—	10,591	18,982	384,208
79	—	—	—	18,303	—	186,724
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	2,179,818	205,097
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	15,712	971	23,198
\$ 10,600	\$ 1,046	\$ 221	\$ 903	\$ 764,971	\$ 2,199,787	\$ 993,416
\$ 3	\$ —	\$ —	\$ 38	\$ 148,161	\$ 1,002	\$ 901,117
37	9	—	6	189,069	573	6,203
—	—	—	50	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,941	—	169,883
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	464,110	6,191	114,974
40	9	—	94	805,281	7,766	1,192,177
—	—	—	—	—	—	—
10,560	1,037	221	809	(40,310)	2,192,021	(198,761)
10,560	1,037	221	809	(40,310)	2,192,021	(198,761)
\$ 10,600	\$ 1,046	\$ 221	\$ 903	\$ 764,971	\$ 2,199,787	\$ 993,416

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Public Employees' Long-Term Care (0883)	Public Safety Account (0969)	Rape Kit Backlog Voluntary Tax Contribution Fund (8814)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 423,144	\$ —
Deposits in Surplus Money Investment Fund	—	—	2,472
Receivables	—	—	—
Due From Other Funds	—	475,870	16
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	\$ —	\$ 899,014	\$ 2,488
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	6
Due To Other Governments	—	899,014	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	899,014	6
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	—	—	2,482
Total Fund Balance (Deficit)	—	—	2,482
Total Liabilities and Fund Balance	\$ —	\$ 899,014	\$ 2,488

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(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	\$ 469	\$ 27	\$ 1
Deposits in Surplus Money Investment Fund	—	4,493	329,698
Receivables	—	370	3,290
Due From Other Funds	—	72	2,361
Due From Other Governments	—	—	79,321
Prepaid Expenses	—	11	—
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	\$ 469	\$ 4,973	\$ 414,671
LIABILITIES			
Accounts Payable	\$ —	\$ 43	\$ 24
Due To Other Funds	—	2	13,127
Due To Other Governments	12	2	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	389
Total Liabilities	12	47	13,540
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	457	4,926	401,131
Total Fund Balance (Deficit)	457	4,926	401,131
Total Liabilities and Fund Balance	\$ 469	\$ 4,973	\$ 414,671

School Energy Efficiency (8129)	School Supplies for Homeless Children Voluntary Tax Contribution Fund (8075)	Schools Not Prisons Voluntary Tax Contribution Fund (8121)	Secure Choice Retirement Savings Administration Fund (8111)	Self-Help Housing Fund (0813)	Sierra Nevada Conservancy Fund (8120)	Special Deposit Fund (0942)
\$ —	\$ 1	\$ 403	\$ 10	\$ 1	\$ 1,944	\$ 170,447
475,086	1,118	—	5,735	4,744	—	1,236,015
224,991	—	—	112	—	—	1,437,781
3,592	7	—	47	212,223	2,394	45,685
—	—	—	—	—	—	37
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	56,369
—	—	—	—	—	—	—
—	—	—	—	—	—	(56,369)
—	—	—	—	—	—	15
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 703,669	\$ 1,126	\$ 403	\$ 5,904	\$ 216,968	\$ 4,338	\$ 2,889,980
\$ 48,963	\$ 284	\$ 73	\$ 40	\$ 116,851	\$ 1,173	\$ 42,038
573	6	1	322	710	189	1,482,246
168,391	—	—	—	94,692	1,164	2,961
—	—	—	—	—	—	—
—	—	—	—	—	156	695
—	—	—	—	—	—	660,662
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	27
217,927	290	74	362	212,253	2,682	2,188,629
—	—	—	—	—	—	—
485,742	836	329	5,542	4,715	1,656	701,351
485,742	836	329	5,542	4,715	1,656	701,351
\$ 703,669	\$ 1,126	\$ 403	\$ 5,904	\$ 216,968	\$ 4,338	\$ 2,889,980

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Park Contingent Fund (0952)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1,652	\$ 1,500
Deposits in Surplus Money Investment Fund	1,649	—	56,364
Receivables	—	41	—
Due From Other Funds	12	—	421
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	\$ 1,662	\$ 1,693	\$ 58,285
LIABILITIES			
Accounts Payable	\$ 293	\$ 32	\$ 9,708
Due To Other Funds	11	—	8,873
Due To Other Governments	—	—	22
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	304	32	18,603
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1,358	1,661	39,682
Total Fund Balance (Deficit)	1,358	1,661	39,682
Total Liabilities and Fund Balance	\$ 1,662	\$ 1,693	\$ 58,285

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Suicide Prevention Voluntary Contribution Fund (8124)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,115	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	1	3,849
Receivables	—	573	46
Due From Other Funds	—	—	30
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	2
Inventory	—	—	—
Investments	—	114,762	—
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	—	75	—
Total Assets	\$ 1,115	\$ 115,412	\$ 3,927
LIABILITIES			
Accounts Payable	\$ —	\$ 51	\$ 5
Due To Other Funds	5	39	248
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	—	976	2
Total Liabilities	5	1,066	255
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1,110	114,346	3,672
Total Fund Balance (Deficit)	1,110	114,346	3,672
Total Liabilities and Fund Balance	\$ 1,115	\$ 115,412	\$ 3,927

Nongovernmental Cost Funds Trust and Agency Funds – Other Balance Sheet

June 30, 2023

(Amounts in thousands)

	Vision Care Program for State Annuitants Fund (8049)	Volunteer Firefighters' Length of Service Award Fund (0962)	Whole Person Care Pilot Special Fund (8107)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 18,047
Deposits in Surplus Money Investment Fund	7,898	—	—
Receivables	1,923	4	—
Due From Other Funds	62	—	—
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	\$ 9,883	\$ 1,630	\$ 18,047
LIABILITIES			
Accounts Payable	\$ 3,746	\$ —	\$ —
Due To Other Funds	140	—	—
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	3,886	—	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	5,997	1,630	18,047
Total Fund Balance (Deficit)	5,997	1,630	18,047
Total Liabilities and Fund Balance	\$ 9,883	\$ 1,630	\$ 18,047

WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund (8079)	Total
\$ —	\$ 7	\$ 42,355,012
541	—	7,992,617
51,502	—	3,115,169
18	—	3,225,209
—	—	99,576
—	—	44,645
—	—	8,156
—	—	35,081,367
—	—	481,265
—	—	3,093,287
—	—	95,962
—	—	(3,188,764)
—	—	47,701,033
—	—	8,708,331
—	—	78,024
\$ 52,061	\$ 7	\$ 148,890,889
\$ 51,502	\$ —	\$ 3,158,612
—	—	2,091,663
—	—	2,713,406
—	—	577
—	—	1,019,037
—	—	1,102,919
—	—	—
—	—	—
—	—	203,392
—	—	8,556,620
—	—	6,953,137
51,502	—	25,799,363
—	—	61,976,230
559	7	61,115,296
559	7	123,091,526
\$ 52,061	\$ 7	\$ 148,890,889

(Concluded)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(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	11,862	—	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	11,862	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	15,049	—	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(3,187)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	11,862	—	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 2

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

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(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	\$ 1,133	\$ 624	\$ 73
ADDITIONS			
Operating Income	384	394	90
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	384	394	90
DEDUCTIONS			
Operating Expenditures and Expenses	125	166	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	90
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	125	166	90
FUND BALANCE (DEFICIT), ENDING	\$ 1,392	\$ 852	\$ 73

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)
\$ 106	\$ (4)	\$ 621	\$ 43	\$ 32	\$ 522	\$ 13
95	1	437	—	—	11	697
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>95</u>	<u>1</u>	<u>437</u>	<u>—</u>	<u>—</u>	<u>11</u>	<u>697</u>
—	2	172	—	—	61	1,104
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(400)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>2</u>	<u>172</u>	<u>—</u>	<u>—</u>	<u>61</u>	<u>704</u>
<u>\$ 201</u>	<u>\$ (5)</u>	<u>\$ 886</u>	<u>\$ 43</u>	<u>\$ 32</u>	<u>\$ 472</u>	<u>\$ 6</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	<u>California Health Facilities Financing Authority Fund</u>		
	<u>California Health Care for the Indigent Program Account (0848)</u>	<u>California Health Facilities Financing Authority Fund (0904)</u>	<u>California Health Trust Fund (3175)</u>
FUND BALANCE (DEFICIT), BEGINNING	\$ 125	\$ 43,386	\$ 484,852
ADDITIONS			
Operating Income	3	3,574	911,927
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	394
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	2,737	—
Total Additions	3	6,311	912,321
DEDUCTIONS			
Operating Expenditures and Expenses	—	20,133	868,691
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	20,133	868,691
FUND BALANCE (DEFICIT), ENDING	\$ 128	\$ 29,564	\$ 528,482

* 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)
\$ —	\$ (40,776)	\$ —	\$ 25,586	\$ 879	\$ 4	\$ 6,545
1,276	399	635	697	—	—	1,899
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	44
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,276</u>	<u>399</u>	<u>635</u>	<u>697</u>	<u>—</u>	<u>—</u>	<u>1,943</u>
(99,825) *	(423)	(49,882) *	—	90	—	2,700
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>(99,825)*</u>	<u>(423)</u>	<u>(49,882)</u>	<u>—</u>	<u>90</u>	<u>—</u>	<u>2,700</u>
<u>\$ 101,101</u>	<u>\$ (39,954)</u>	<u>\$ 50,517</u>	<u>\$ 26,283</u>	<u>\$ 789</u>	<u>\$ 4</u>	<u>\$ 5,788</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(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	\$ 160	\$ 292	\$ 1,357
ADDITIONS			
Operating Income	108	20	308
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	108	20	308
DEDUCTIONS			
Operating Expenditures and Expenses	2	—	297
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	2	—	297
FUND BALANCE (DEFICIT), ENDING	\$ 266	\$ 312	\$ 1,368

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 Trust Fund (0948)
\$ 577	\$ 434	\$ 1,140	\$ 36,227	\$ 8	\$ 56	\$ 6,059,627
103	131	1,303	303	—	1	6,841,937
—	—	—	—	—	—	2,552,958
—	—	—	—	—	—	—
—	—	—	—	—	—	260,169
—	—	—	—	—	—	—
—	—	—	2,273,524	29	—	85,806
—	—	—	16	—	—	14,129
—	—	—	—	—	—	—
—	—	357,438	—	—	—	314
103	131	358,741	2,273,843	29	1	9,755,313
5	53	358,820	2,215,046	56	—	8,409,223
—	—	—	—	—	—	—
—	—	—	85,835	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	133,443
5	53	358,820	2,300,881	56	—	8,542,666
\$ 675	\$ 512	\$ 1,061	\$ 9,189	\$ (19)	\$ 57	\$ 7,272,274

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	California Urban Waterfront Area Restoration Fund (0982)	California Veterans Memorial Registry Fund (0621)	California Youth Leadership Fund (8074)
FUND BALANCE (DEFICIT), BEGINNING	\$ 4	\$ 22	\$ 74
ADDITIONS			
Operating Income	—	—	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 4	\$ 22	\$ 74

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)	Child Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
\$ 1,987	\$ 1,093	\$ 9,494	\$ 7,226	\$ 36	\$ 38	\$ 30,797
88	24	127,726	2,229	—	—	22,842
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,037
—	—	30,159	69	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
88	24	157,885	2,298	—	—	23,879
—	—	158,160	1,103	—	—	24,512
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	158,160	1,103	—	—	24,512
\$ 2,075	\$ 1,117	\$ 9,219	\$ 8,421	\$ 36	\$ 38	\$ 30,164

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Coastal Wetlands Fund (3104)	College Student Health Center Sexual and Reproductive Health Preparation Fund (8126)	Community College Fund for Instructional Improvement (0909)
FUND BALANCE (DEFICIT), BEGINNING	\$ 483	\$ 2,791	\$ 863
ADDITIONS			
Operating Income	11	—	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	11	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	258	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	258	—
FUND BALANCE (DEFICIT), ENDING	\$ 494	\$ 2,533	\$ 863

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)	Distressed Hospital Fund (8033)	DMV Local Agency Collection Fund (0877)
\$ —	\$ 545	\$ 17,926,561	\$ 14,083	\$ 262	\$ 1	\$ —
4,263	—	2,731,790	265,547	—	—	541,240
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,128	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,391	—	2,731,790	265,547	—	—	541,240
6,926	—	505,022	264,860	52	—	518,915
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(535)	—	—	—	—	—	22,325
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,391	—	505,022	264,860	52	—	541,240
\$ —	\$ 545	\$ 20,153,329	\$ 14,770	\$ 210	\$ 1	\$ —

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Domestic Violence Restraining Order Reimbursement Fund (0641)	Donate Life California Trust Subaccount (8038)	Educational Facilities Authority Fund (0911)
FUND BALANCE (DEFICIT), BEGINNING	\$ 224	\$ 131	\$ 1,232
ADDITIONS			
Operating Income	590	1,518	787
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	41	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	631	1,518	787
DEDUCTIONS			
Operating Expenditures and Expenses	1,018	1,095	572
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(854)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	164	1,095	572
FUND BALANCE (DEFICIT), ENDING	\$ 691	\$ 554	\$ 1,447

* Abnormal balance in Income From Investments is due to unfavorable market conditions in FY 2022.

Emergency Housing and Assistance Fund (0985)	Employment Development Department Building Fund (0690)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fiduciary Funds Outside the Centralized Treasury System (0990)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
\$ 3,899	\$ 1,581	\$ 180	\$ 314	\$ 60,608,582	\$ 5,709	\$ 3,303
248	5	—	738	1,239,907	21,585	378
—	—	—	—	—	—	—
—	—	—	—	339,755	—	—
—	—	—	—	(25,885) *	—	—
—	—	—	—	19,536,940	—	—
250	—	—	—	—	—	1,400
—	—	—	—	156	—	—
—	—	—	—	—	—	—
99	—	—	—	—	—	—
<u>597</u>	<u>5</u>	<u>—</u>	<u>738</u>	<u>21,090,873</u>	<u>21,585</u>	<u>1,778</u>
(14)	—	—	175	1,241,474	22,250	3,446
—	—	—	—	18,481,751	—	—
—	1,586	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>(14)</u>	<u>1,586</u>	<u>—</u>	<u>175</u>	<u>19,723,225</u>	<u>22,250</u>	<u>3,446</u>
<u>\$ 4,510</u>	<u>\$ —</u>	<u>\$ 180</u>	<u>\$ 877</u>	<u>\$ 61,976,230</u>	<u>\$ 5,044</u>	<u>\$ 1,635</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Global Payment Program Special Fund (8108)	Graton Mitigation Fund (8088)	Habitat for Humanity Voluntary Tax Contribution Fund (8092)
FUND BALANCE (DEFICIT), BEGINNING	\$ 6,762	\$ —	\$ 16
ADDITIONS			
Operating Income	1,005,307	58,930	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,005,307	58,930	—
DEDUCTIONS			
Operating Expenditures and Expenses	1,009,692	58,484	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,009,692	58,484	—
FUND BALANCE (DEFICIT), ENDING	\$ 2,377	\$ 446	\$ 16

Health Professions Education Fund

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)	Indian Gaming Revenue Sharing Trust Fund (0366)
\$ —	\$ (5,043)	\$ 3,450	\$ 2,792	\$ 681,000	\$ 158,434	\$ 147,887
129,436,048	14,566	2,441	250,170	32	35,143	129,374
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	12,390	—	—
—	—	—	—	—	—	—
—	—	1,000	—	—	403	—
—	—	—	—	—	—	—
—	—	—	—	—	301	—
—	84	—	—	—	12,820	—
129,436,048	14,650	3,441	250,170	12,422	48,667	129,374
129,436,048	14,513	1,080	250,170	7,851	86,270	77,275
—	—	—	—	—	—	—
—	—	—	—	—	5,000	55,393
—	—	—	—	—	—	—
—	—	—	—	—	—	—
129,436,048	14,513	1,080	250,170	7,851	91,270	132,668
\$ —	\$ (4,906)	\$ 5,811	\$ 2,792	\$ 685,571	\$ 115,831	\$ 144,593

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,380	\$ 46,143	\$ 21,173
ADDITIONS			
Operating Income	9,126	104,567	5,936
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	22
Total Additions	9,126	104,567	5,958
DEDUCTIONS			
Operating Expenditures and Expenses	345	96,756	7,818
Payments to and for Depositors	—	—	—
Transfers To Other Funds	11,050	416	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	11,395	97,172	7,818
FUND BALANCE (DEFICIT), ENDING	\$ 9,111	\$ 53,538	\$ 19,313

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)	Mental Health Crisis Prevention Voluntary Tax Contribution Fund (8131)
\$ 1,003	\$ 15,786	\$ 766,785	\$ 35,762,095	\$ 1,259	\$ 22,508	\$ 314
256	2,889	—	—	302	136,835	324
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	22,907	653,600	—	—	—
—	—	673,820	16,377,538	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>256</u>	<u>2,889</u>	<u>696,727</u>	<u>17,031,138</u>	<u>302</u>	<u>136,835</u>	<u>324</u>
505	1,884	—	653,600	855	133,850	—
—	—	341,064	26,462,305	—	—	—
—	—	216,898	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>505</u>	<u>1,884</u>	<u>557,962</u>	<u>27,115,905</u>	<u>855</u>	<u>133,850</u>	<u>—</u>
<u>\$ 754</u>	<u>\$ 16,791</u>	<u>\$ 905,550</u>	<u>\$ 25,677,328</u>	<u>\$ 706</u>	<u>\$ 25,493</u>	<u>\$ 638</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Mental Health Facilities Fund		
	Mental Health Facilities Fund, State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)	Milk Producers Security Trust Fund (0827)
FUND BALANCE (DEFICIT), BEGINNING	\$ — *	\$ 10,716	\$ 57,711
ADDITIONS			
Operating Income	161,975	135,569	(1,821) †
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	161,975	135,569	(1,821)
DEDUCTIONS			
Operating Expenditures and Expenses	161,975	108,173	237
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	161,975	108,173	237
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 38,112	\$ 55,653

* Beginning fund balance was restated due to the fund balance correction.

† Abnormal balance in Operating Income is due to net of correction of prior year revenue greater than current year revenue.

National Alliance on Mental Illness California Voluntary Tax Contribution (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)	Opioid Settlements Fund (3397)
\$ 105	\$ 6,357	\$ 454	\$ 1	\$ 192	\$ 300,000	\$ —
—	—	296	—	13	16,177	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	158	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	127,829
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	158	296	—	13	16,177	127,829
—	(1)	663	—	—	—	79,273
—	—	—	—	—	—	—
—	—	—	—	—	2,453	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(1)	663	—	—	2,453	79,273
\$ 105	\$ 6,516	\$ 87	\$ 1	\$ 205	\$ 313,724	\$ 48,556

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
FUND BALANCE (DEFICIT), BEGINNING	\$ 522	\$ 163,232	\$ 16,993
ADDITIONS			
Operating Income	12	4,723	213,268
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	3,605	—
Total Additions	12	8,328	213,268
DEDUCTIONS			
Operating Expenditures and Expenses	12	10,172	211,455
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	2	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	14	10,172	211,455
FUND BALANCE (DEFICIT), ENDING	\$ 520	\$ 161,388	\$ 18,806

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)	Public Employees' Health Care Fund (0822)
\$ 10,374	\$ 953	\$ 231	\$ 694	\$ (57,405)	\$ 1,929,049	\$ (48,590)
283	283	90	292	121	5,199	4,005
—	—	—	—	—	—	—
—	—	—	—	36,214	296,048	4,991,192
—	—	—	—	9,864	225,877	6,623
—	—	—	—	—	—	—
500	—	—	—	—	—	—
—	—	—	—	1,010	60	(26,732)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
783	283	90	292	47,209	527,184	4,975,088
597	199	—	177	29,469	5,583	5,124,319
—	—	—	—	—	258,629	—
—	—	100	—	645	—	940
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
597	199	100	177	30,114	264,212	5,125,259
\$ 10,560	\$ 1,037	\$ 221	\$ 809	\$ (40,310)	\$ 2,192,021	\$ (198,761)

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Public Employees' Long-Term Care (0883)	Public Safety Account (0969)	Rape Kit Backlog Voluntary Tax Contribution Fund (8814)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ 2,044
ADDITIONS			
Operating Income	—	—	444
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	4,792,304	—
Prior Year Revenue Adjustments	13	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	13	4,792,304	444
DEDUCTIONS			
Operating Expenditures and Expenses	—	4,792,304	6
Payments to and for Depositors	—	—	—
Transfers To Other Funds	13	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	13	4,792,304	6
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 2,482

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

Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)	Revive the Salton Sea Fund (8105)	Sacramento City Financing Authority Fund (0612)	Safely Surrendered Baby Fund (8065)	Salton Sea Restoration Fund (8018)
\$ 220	\$ 29,500	\$ 236	\$ 191	\$ 6,175	\$ 30	\$ 10,883
20,343	871	6	—	407	—	1,233
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,000	—	—	—	—	—
—	—	—	—	(6,140)	—	—
—	—	—	—	—	—	—
5,637,360	—	—	—	—	—	—
<u>5,657,703</u>	<u>1,871</u>	<u>6</u>	<u>—</u>	<u>(5,733)</u>	<u>—</u>	<u>1,233</u>
5,618,343	1,069	—	—	442	1	(17,807) *
—	—	—	—	—	—	—
1,764	—	—	—	—	—	—
—	—	—	—	—	—	20,904
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>5,620,107</u>	<u>1,069</u>	<u>—</u>	<u>—</u>	<u>442</u>	<u>1</u>	<u>3,097</u>
<u>\$ 37,816</u>	<u>\$ 30,302</u>	<u>\$ 242</u>	<u>\$ 191</u>	<u>\$ —</u>	<u>\$ 29</u>	<u>\$ 9,019</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)
FUND BALANCE (DEFICIT), BEGINNING	\$ 396	\$ 4,733	\$ 135,338
ADDITIONS			
Operating Income	3	2,255	329,529
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	3	2,255	329,529
DEDUCTIONS			
Operating Expenditures and Expenses	(58)	2,062	63,736
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	(58)	2,062	63,736
FUND BALANCE (DEFICIT), ENDING	\$ 457	\$ 4,926	\$ 401,131

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

School Energy Efficiency (8129)	School Supplies for Homeless Children Voluntary Tax Contribution Fund (8075)	Schools Not Prisons Voluntary Tax Contribution Fund (8121)	Secure Choice Retirement Savings Administration Fund (8111)	Self-Help Housing Fund (0813)	Sierra Nevada Conservancy Fund (8120)	Special Deposit Fund (0942)
\$ 430,008	\$ 1,301	\$ 297	\$ 8,132	\$ 149,442	\$ 1,507	\$ 790,525
345,306	607	33	436	341	8	122,416
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2,179
—	—	—	—	—	—	—
—	—	—	—	—	150	365,494
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	180	—	847
<u>345,306</u>	<u>607</u>	<u>33</u>	<u>436</u>	<u>521</u>	<u>158</u>	<u>490,936</u>
289,572	1,072	1	3,026	(380,752) *	9	75,880
—	—	—	—	—	—	—
—	—	—	—	526,000	—	504,118
—	—	—	—	—	—	112
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>289,572</u>	<u>1,072</u>	<u>1</u>	<u>3,026</u>	<u>145,248</u>	<u>9</u>	<u>580,110</u>
<u>\$ 485,742</u>	<u>\$ 836</u>	<u>\$ 329</u>	<u>\$ 5,542</u>	<u>\$ 4,715</u>	<u>\$ 1,656</u>	<u>\$ 701,351</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Park Contingent Fund (0952)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,031	\$ 1,662	\$ 49,912
ADDITIONS			
Operating Income	661	508	18,108
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	661	508	18,108
DEDUCTIONS			
Operating Expenditures and Expenses	334	509	28,338
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	334	509	28,338
FUND BALANCE (DEFICIT), ENDING	\$ 1,358	\$ 1,661	\$ 39,682

State Parks Protection Fund (8076)	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)
\$ 2,077	\$ 58,925	\$ 886	\$ 19,169	\$ 13	\$ 105	\$ 16,545
574	34,560	—	6,873	10	2	12,106
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	39	—	84	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>574</u>	<u>34,599</u>	<u>—</u>	<u>6,957</u>	<u>10</u>	<u>2</u>	<u>12,106</u>
(115)	59,623	—	6,742	—	—	3,653
—	—	—	—	—	—	—
—	6,984	—	—	—	—	—
—	(922)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>(115)</u>	<u>65,685</u>	<u>—</u>	<u>6,742</u>	<u>—</u>	<u>—</u>	<u>3,653</u>
<u>\$ 2,766</u>	<u>\$ 27,839</u>	<u>\$ 886</u>	<u>\$ 19,384</u>	<u>\$ 23</u>	<u>\$ 107</u>	<u>\$ 24,998</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Suicide Prevention Voluntary Contribution Fund (8124)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)
FUND BALANCE (DEFICIT), BEGINNING	\$ 874	\$ 111,324	\$ 2,966
ADDITIONS			
Operating Income	241	387	1,959
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	8,711	83
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	4	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	241	9,102	2,042
DEDUCTIONS			
Operating Expenditures and Expenses	5	315	1,337
Payments to and for Depositors	—	5,765	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(1)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	5	6,080	1,336
FUND BALANCE (DEFICIT), ENDING	\$ 1,110	\$ 114,346	\$ 3,672

Timber Tax Fund (0965)	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)
\$ 3,784	\$ 214	\$ 44,323	\$ 10	\$ 63,581	\$ 4,783	\$ 346
7,464	3	—	—	—	726	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2	—	—	—	115	171
—	—	—	—	1,053,950	—	—
—	—	55,393	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	1,677
<u>7,464</u>	<u>5</u>	<u>55,393</u>	<u>—</u>	<u>1,053,950</u>	<u>841</u>	<u>1,848</u>
8,689	—	23,811	141	55,504	457	974
—	—	—	—	1,003,015	—	—
—	—	—	—	—	—	—
—	—	—	250	—	(484)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>8,689</u>	<u>—</u>	<u>23,811</u>	<u>391</u>	<u>1,058,519</u>	<u>(27)</u>	<u>974</u>
<u>\$ 2,559</u>	<u>\$ 219</u>	<u>\$ 75,905</u>	<u>\$ (381)</u>	<u>\$ 59,012</u>	<u>\$ 5,651</u>	<u>\$ 1,220</u>

(Continued)

Nongovernmental Cost Funds Trust and Agency Funds – Other Statement of Operations

Year Ended June 30, 2023

(Amounts in thousands)

	Vision Care Program for State Annuitants Fund (8049)	Volunteer Firefighters' Length of Service Award Fund (0962)	Whole Person Care Pilot Special Fund (8107)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,143	\$ 1,630	\$ —
ADDITIONS			
Operating Income	22,624	—	18,047
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	22,624	—	18,047
DEDUCTIONS			
Operating Expenditures and Expenses	21,770	—	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	21,770	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 5,997	\$ 1,630	\$ 18,047

WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund (8079)	Total
\$ 9,057	\$ 7	\$ 128,002,106
194,700	—	145,865,710
—	—	2,552,958
—	—	5,663,209
—	—	1,179,092
—	—	37,642,248
—	—	7,706,636
—	—	12,829
—	—	301
—	—	6,017,183
194,700	—	206,640,166
203,198	—	163,309,919
—	—	46,552,529
—	—	1,517,645
—	—	37,210
—	—	—
—	—	133,443
203,198	—	211,550,746
\$ 559	\$ 7	\$ 123,091,526

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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)

	2014	2015	2016
REVENUES	\$ 102,419,589	\$ 114,984,932	\$ 119,112,833
EXPENDITURES			
State Operations	25,810,670	29,863,309	29,374,418
Local Assistance	72,039,617	85,109,388	84,839,822
Capital Outlay	157,707	167,874	145,630
Total Expenditures	98,007,994	115,140,571	114,359,870
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	1,154,221	420,981	460,146
Transfers To Other Funds	(1,338,685)	(2,656,548)	(3,614,440)
Other Additions	213,452	277,178	122,852
Total Other Financing Sources (Uses)	28,988	(1,958,389)	(3,031,442)
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	4,440,583	(2,114,028)	1,721,521
FUND BALANCES			
Fund Balances (Deficit), Beginning	4,285,137	8,409,889	6,459,790
Restatements			
Prior Year Revenue Adjustments	(484,432)	301,428	(963,076)
Adjustments to Prior Year Appropriation Expenditures	168,601	(137,499)	(938,202)
Fund Balances (Deficit), Beginning, Restated	3,969,306	8,573,818	4,558,512
Deferred Payroll *	948,738	1,025,563	1,082,262
Reserved for Encumbrances	840,281	966,662	1,015,517
Reserved for Unencumbered Balances of Continuing Appropriations	1,191,680	1,145,131	1,111,542
Special Funds for Economic Uncertainties †	—	—	—
Unreserved-Undesignated †	5,429,190	3,322,434	3,070,712
Total Fund Balances (Deficit), Ending	\$ 8,409,889	\$ 6,459,790	\$ 6,280,033

* 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 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.

2017	2018	2019	2020	2021	2022	2023
\$ 123,135,110	\$ 136,197,599	\$ 143,747,221	\$ 124,209,269	\$ 187,471,965	\$ 224,026,680	\$ 182,415,953
30,898,774	32,578,543	42,883,394	39,385,870	39,306,279	56,866,168	61,731,318
88,709,814	92,052,494	96,252,943	105,055,893	128,072,201	141,183,637	151,755,952
263,963	104,798	876,479	220,296	(15,448)^	553,078	1,805,528
119,872,551	124,735,835	140,012,816	144,662,059	167,363,032	198,602,883	215,292,798
406,060	414,296	524,332	1,590,985	13,384,402	11,995,627	9,591,878
(4,470,354)	(4,261,838)	(8,041,023)	(8,044,700)	(6,414,395)	(13,486,232)	(9,303,055)
60,789	175,479	124,002	153,008	113,014	99,808	238,534
(4,003,505)	(3,672,063)	(7,392,689)	(6,300,707)	7,083,021	(1,390,797)	527,357
(740,946)	7,789,701	(3,658,284)	(26,753,497)	27,191,954	24,033,000	(32,349,488)
6,280,033	5,930,654	13,992,411	10,205,786	3,436,716 §	31,939,690	69,181,771
204,025	222,362	256,103	(491,191)	2,324,233	800,345	(3,258,511)
187,542	49,694	(384,444)	(518,995)	(1,013,213)	12,408,736	(1,470,117)
6,671,600	6,202,710	13,864,070	9,195,600	4,747,736	45,148,771	64,453,143
1,147,063	944,509	—	—	—	—	—
1,179,357	1,398,551	3,272,562	4,276,406	5,272,100	10,569,226	18,000,630
1,670,203	2,418,135	2,706,845	4,992,598	5,381,074	17,911,575	35,896,615
—	1,205,075	2,062,666	253	12,400	3,978,643	3,299,908
1,934,031	8,026,141	2,163,713	(26,827,154)	21,274,116	36,722,327	(25,093,498)
\$ 5,930,654	\$ 13,992,411	\$ 10,205,786	\$ (17,557,897)	\$ 31,939,690	\$ 69,181,771	\$ 32,103,655

Governmental Cost Funds

Schedule of Revenues by Source

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2014	2015	2016
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 167,201	\$ 168,879	\$ 170,835
Excise Tax on Distilled Spirits	187,096	188,494	197,846
Corporation Tax	8,724,718	9,908,607	10,024,834
Cigarette Tax	836,600	833,987	841,856
Cannabis Excise & Cultivation Tax	—	—	—
Horse Racing Revenues *	14,029	14,217	14,744
Insurance Gross Premiums Tax	3,190,299	3,908,861	4,194,286
Trailer Coach License (In-Lieu) Fees *	21,910	23,189	25,420
Mobilehome In-Lieu Tax †	—	—	—
Motor Vehicle License (In-Lieu) Fees	2,143,465	2,296,914	2,581,962
Motor Vehicle Fuel Tax – Gasoline	5,726,573	5,348,064	4,562,315
Motor Vehicle Fuel Tax – Diesel	339,174	365,634	441,002
Motor Vehicle Registration and Other Fees	4,054,434	4,201,852	4,333,614
Transportation Improvement Fees	—	—	—
Personal Income Tax	67,970,235	78,228,813	80,851,249
Retail Sales and Use Tax	31,800,453	33,667,536	34,875,825
Retail Sales and Use Tax – Fiscal Recovery	1,505,263	1,583,880	963,111
Retail Sales and Use Tax – Realignment	3,049,442	3,179,652	3,214,844
TOTAL MAJOR TAXES AND LICENSES	129,730,892	143,918,579	147,293,743
MINOR REVENUES			
Regulatory Taxes and Licenses ^	8,246,717	9,992,489	9,758,507
Revenue From Local Agencies	1,833,262	1,740,004	1,413,964
Services to the Public	484,082	510,978	509,414
Use of Property and Money	696,698	500,122	373,756
Miscellaneous	3,803,607	5,037,655	5,717,764
TOTAL MINOR REVENUES	15,064,366	17,781,248	17,773,405
TOTAL ALL REVENUES	\$ 144,795,258	\$ 161,699,827	\$ 165,067,148

* 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.

2017	2018	2019	2020	2021	2022	2023
\$ 170,949	\$ 171,240	\$ 167,273	\$ 168,843	\$ 175,421	\$ 174,577	\$ 163,911
197,397	204,819	210,389	213,879	236,858	256,786	256,628
10,116,798	12,260,663	14,014,061	10,195,787	23,251,943	44,711,973	37,551,271
778,460	2,155,333	2,062,694	1,976,299	1,979,589	1,843,897	1,631,519
—	56,369	261,149	466,539	819,137	934,695	515,832
14,805	15,121	13,384	16,233	19,102	—	—
2,712,595	2,755,626	2,722,787	3,134,591	3,140,954	3,503,238	3,707,199
28,269	30,783	34,514	35,809	42,461	—	—
—	—	—	—	—	2,507	2,825
2,689,112	2,812,615	2,971,001	2,944,794	3,108,151	3,203,337	3,432,125
4,304,385	5,772,801	6,314,576	6,386,299	6,577,798	7,125,402	7,326,661
541,435	875,641	1,178,551	1,218,338	1,327,932	1,374,203	1,383,596
4,476,553	4,906,643	5,205,825	5,161,359	5,541,577	5,517,656	5,781,620
—	909,147	1,775,092	1,792,906	1,969,762	1,980,208	2,228,109
85,292,217	95,938,511	100,550,193	83,905,807	131,159,252	141,292,680	104,264,310
35,393,121	36,371,733	37,566,938	37,111,522	41,838,361	47,788,967	48,938,212
—	—	—	—	—	—	—
3,360,682	3,515,419	3,666,793	3,582,842	3,990,478	4,678,092	4,803,188
150,076,778	168,752,464	178,715,220	158,311,847	225,178,776	264,388,218	221,987,006
10,271,945	11,833,346	11,945,968	10,763,561	12,663,742	12,106,978	12,450,527
2,212,155	1,869,898	1,774,627	1,749,232	1,583,759	1,086,794	1,099,296
540,130	536,113	500,760	517,820	632,164	674,653	677,129
492,378	772,272	1,523,033	1,346,280	854,743	872,977	3,668,762
5,938,221	8,429,914	8,890,905	6,604,060	10,808,600	12,161,641	10,440,917
19,454,829	23,441,543	24,635,293	20,980,953	26,543,008	26,903,043	28,336,631
\$ 169,531,607	\$ 192,194,007	\$ 203,350,513	\$ 179,292,800	\$ 251,721,784	\$ 291,291,261	\$ 250,323,637

Governmental Cost Funds

Schedule of Expenditures by Function and Character

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2014	2015	2016
EXPENDITURES BY FUNCTION			
Legislative, Judicial, and Executive			
Legislative	\$ 345,319	\$ 347,844	\$ 362,845
Judicial	3,257,190	3,540,001	3,593,129
Executive	1,879,794	1,843,252	2,016,591
Business, Consumer Services, and Housing *	712,575	884,008	831,493
Transportation *	7,389,121	7,390,367	7,560,409
Natural Resources	3,431,142	4,350,235	2,908,453
Environmental Protection	1,000,477	1,159,685	2,858,230
Health and Human Services	46,257,581	49,929,687	51,906,730
Corrections and Rehabilitation	9,111,239	9,841,406	10,016,807
Education			
Education K – 12	38,742,395	48,853,440	47,105,843
Higher Education	10,659,644	12,658,443	13,470,420
Labor and Workforce Development	726,075	773,047	811,335
Government Operations *	888,422	946,248	972,837
General Government			
Non-Agency Departments †	1,851,530	2,880,301	2,316,440
Tax Relief	421,734	416,755	413,953
Shared Revenues	2,082,676	1,879,362	2,139,016
Debt Service ^	6,305,806	6,439,994	5,871,876
Other Statewide Expenditures §	1,109,007	2,891,100	1,440,270
Reserved for Encumbrances	30,739	(633,345)	(503,745)
Statewide General Administration Expenditures (Pro Rata)	(642,848)	(602,749)	(671,457)
General Fund Credits from Federal Funds (SWCAP)	(133,400)	(147,349)	(148,980)
TOTAL	\$ 135,426,218	\$ 155,641,732	\$ 155,272,495
EXPENDITURES BY CHARACTER			
State Operations	\$ 39,266,400	\$ 43,274,995	\$ 43,170,643
Local Assistance	95,620,340	111,421,332	111,415,101
Capital Outlay	539,478	945,405	686,751
TOTAL	\$ 135,426,218	\$ 155,641,732	\$ 155,272,495

* Effective July 1, 2013, under the Governor's 2012 Reorganization Plan No. 2, the Government Operations Agency was created. Also, the business and housing components under the previously reported Business, Transportation, and Housing function merged with the State and Consumer Services function and the remaining transportation components now comprise the Transportation Agency. Information reported under the new functions are not comparable to that of prior years. The prior year amounts were adjusted to the new functions.

† 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.

2017	2018	2019	2020	2021	2022	2023
\$ 381,601	\$ 397,732	\$ 421,437	\$ 441,848	\$ 461,674	\$ 522,804	\$ 756,917
3,715,472	3,834,339	3,958,165	4,333,912	3,997,371	4,724,007	5,047,239
2,248,940	1,805,382	3,801,370	4,647,624	5,874,444	6,077,113	7,358,335
1,134,851	891,944	1,153,072	1,870,110	1,886,945	2,775,611	3,016,646
7,788,678	9,004,517	11,402,541	12,707,948	13,221,038	13,479,293	13,387,603
2,969,790	3,546,890	3,752,276	4,048,044	3,177,098	7,461,692	9,248,207
2,966,221	3,686,908	5,773,010	4,248,665	5,402,081	7,085,879	5,425,185
57,018,457	59,990,840	62,648,933	64,085,968	72,071,862	78,595,207	89,154,893
10,773,544	11,570,215	12,282,346	13,153,697	12,595,692	13,880,058	14,929,002
48,577,998	50,978,259	56,034,607	57,409,564	74,676,843	73,353,831	67,094,209
13,765,678	14,415,823	15,299,358	16,250,941	17,032,920	21,984,846	22,996,415
802,606	799,250	797,943	803,637	809,271	1,263,295	2,051,198
982,691	1,563,657	5,165,749	1,808,617	4,441,530	10,347,058	14,851,278
2,405,785	2,543,663	2,734,197	2,900,994	2,635,801	2,952,697	3,273,957
422,752	420,303	472,774	500,438	1,166,876	602,539	640,116
1,297,140	1,838,436	2,657,485	2,616,714	2,788,355	2,701,000	3,360,050
—	—	—	—	—	—	—
6,532,786	6,647,638	9,079,225	6,755,228	6,543,476	7,578,401	7,091,823
(1,125,846)	(1,127,577)	(4,086,372)	(3,152,377)	(675,970)	(8,333,205)	(7,518,656)
(96,706)	(117,284)	(109,029)	(98,186)	(70,611)	(98,006)	(56,855)
(159,193)	(161,186)	(196,766)	(178,234)	(179,933)	(167,992)	(196,948)
\$ 162,403,245	\$ 172,529,749	\$ 193,042,321	\$ 195,155,152	\$ 227,856,763	\$ 246,786,128	\$ 261,910,614
\$ 44,160,150	\$ 47,759,563	\$ 59,323,118	\$ 55,540,187	\$ 57,865,379	\$ 71,560,545	\$ 79,507,549
117,176,655	124,032,641	132,564,422	137,718,558	167,115,788	172,219,132	180,069,489
1,066,440	737,545	1,154,781	1,896,407	2,875,596	3,006,451	2,333,576
\$ 162,403,245	\$ 172,529,749	\$ 193,042,321	\$ 195,155,152	\$ 227,856,763	\$ 246,786,128	\$ 261,910,614

Governmental Cost Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2014	2015	2016
REVENUES	\$ 144,795,258	\$ 161,699,827	\$ 165,067,148
EXPENDITURES			
State Operations	39,266,400	43,274,995	43,170,643
Local Assistance	95,620,340	111,421,332	111,415,101
Capital Outlay	539,478	945,405	686,751
Total Expenditures	135,426,218	155,641,732	155,272,495
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	51,786,637	53,636,845	53,150,430
Transfers To Other Funds	(56,980,580)	(57,046,331)	(56,315,114)
Revenues Collected for Other Funds	100,603,208	113,375,442	117,310,168
Disbursements of Revenues Collected for Other Funds	(100,603,208)	(113,375,442)	(117,310,168)
Local Sales Taxes Collected	11,695,926	11,995,638	13,082,190
Distributions of Local Sales Taxes	(11,695,926)	(11,995,638)	(13,082,190)
Other Additions	22,188,322	20,636,350	22,796,494
Other Deductions	(21,490,750)	(20,383,279)	(21,464,735)
Total Other Financing Sources (Uses)	(4,496,371)	(3,156,415)	(1,832,925)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,872,669	2,901,680	7,961,728
FUND BALANCES			
Fund Balances (Deficit), Beginning	15,622,349	19,215,091	22,195,519 §
Restatements			
Prior Year Revenue Adjustments	(207,429)	893,219	(983,061)
Adjustments to Prior Year Appropriation Expenditures	(1,072,498)	(803,056)	(1,376,940)
Prior Year Surplus Adjustments	—	—	—
Fund Balances (Deficit), Beginning, Restated	14,342,422	19,305,254	19,835,518
Deferred Payroll *	1,432,349	1,542,891	1,618,971
Reserved for Encumbrances	2,495,746	3,129,081	3,629,024
Reserved for Unencumbered Balances of Continuing Appropriations	8,658,266	10,641,686	12,345,015
Special Funds for Economic Uncertainties †	—	—	—
Budget Stabilization Account ^	—	—	—
Contingency Reserve for Economic Uncertainties	6,312,864	9,023,256	12,726,579
Unreserved-Undesignated	315,866	(2,129,980)	(2,522,343)
Total Fund Balances (Deficit), Ending	\$ 19,215,091	\$ 22,206,934	\$ 27,797,246

* 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.

2017	2018	2019	2020	2021	2022	2023
\$ 169,531,607	\$ 192,194,007	\$ 203,350,513	\$ 179,292,800	\$ 251,721,784	\$ 291,291,261	\$ 250,323,637
44,160,150	47,759,563	59,323,118	55,540,187	57,865,379	71,560,545	79,507,549
117,176,655	124,032,641	132,564,422	137,718,558	167,115,788	172,219,132	180,069,489
1,066,440	737,545	1,154,781	1,896,407	2,875,596	3,006,451	2,333,576
162,403,245	172,529,749	193,042,321	195,155,152	227,856,763	246,786,128	261,910,614
56,292,978	62,754,131	72,076,059	68,426,714	87,342,388	100,198,444	94,205,105
(59,611,829)	(67,105,216)	(77,010,450)	(74,403,054)	(91,567,826)	(96,801,111)	(94,015,318)
121,755,341	134,752,352	141,906,676	121,814,022	184,625,018	219,668,284	177,848,757
(121,755,341)	(134,752,352)	(141,906,676)	(121,814,022)	(184,625,018)	(219,668,284)	(177,848,757)
14,569,632	16,979,190	18,253,409	18,365,959	20,180,076	25,291,664	26,037,183
(14,569,632)	(16,979,190)	(18,253,409)	(18,365,959)	(20,180,076)	(25,291,664)	(26,037,183)
23,510,849	25,096,212	27,865,103	29,371,303	34,358,977	38,737,378	43,574,180
(23,434,598)	(24,920,765)	(27,688,267)	(28,522,443)	(54,610,314)	(39,041,749)	(40,640,181)
(3,242,600)	(4,175,638)	(4,757,555)	(5,127,480)	(24,476,775)	3,092,962	3,123,786
3,885,762	15,488,620	5,550,637	(20,989,832)	(611,754)	47,598,095	(8,463,191)
27,799,154 §	32,200,955	48,108,544	54,207,113	53,261,109 □	77,713,936	138,707,324 §
880,164	1,399,910	909,448	(39,492)	25,967,186	1,595,364	(5,819,485)
(364,125)	(980,941)	(361,516)	(911,293)	(902,605)	11,789,757	(4,360,730)
—	—	—	—	—	—	—
28,315,193	32,619,924	48,656,476	53,256,328	78,325,690	91,099,057	128,527,109
1,707,518	1,551,314	—	—	—	—	—
4,754,854	5,882,431	9,968,814	13,121,187	13,797,161	22,130,367	29,649,017
10,077,679	16,484,689	19,454,642	20,852,647	21,056,583	41,737,734	64,191,131
—	1,205,075	2,062,666	253	12,400	3,978,643	3,299,908
—	9,405,422	14,358,422	16,116,422	12,339,422	20,320,422	22,252,422
16,070,333	10,229,560	11,733,101	12,903,944	13,927,962	19,389,533	32,690,853
(409,429)	3,350,053	(3,370,532)	(30,727,957)	16,580,408	31,140,453	(32,019,413)
\$ 32,200,955	\$ 48,108,544	\$ 54,207,113	\$ 32,266,496	\$ 77,713,936	\$ 138,697,152	\$ 120,063,918

Governmental Cost Funds

Detailed Statement of Revenues

Year Ended June 30, 2023

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Excise Tax on Beer and Wine	\$ 163,911	\$ —	\$ 163,911
Excise Tax on Distilled Spirits	256,628	—	256,628
Corporation Tax	37,551,271	—	37,551,271
Cigarette Tax	47,201	1,584,318	1,631,519
Cannabis Excise & Cultivation Tax	—	515,832	515,832
Insurance Gross Premiums Tax	3,707,199	—	3,707,199
Mobilehome In-Lieu Tax	937	1,888	2,825
Motor Vehicle License (In-Lieu) Fees	2	3,432,123	3,432,125
Motor Vehicle Fuel Tax – Gasoline	—	7,326,661	7,326,661
Motor Vehicle Fuel Tax – Diesel	—	1,383,596	1,383,596
Motor Vehicle Registration and Other Fees	—	5,781,620	5,781,620
Transportation Improvement Fees	—	2,228,109	2,228,109
Personal Income Tax	102,561,393	1,702,917	104,264,310
Retail Sales and Use Tax	33,323,599	15,614,613	48,938,212
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Retail Sales and Use Tax – Realignment	—	4,803,188	4,803,188
TOTAL MAJOR TAXES AND LICENSES	177,612,141	44,374,865	221,987,006

MINOR REVENUES

Regulatory Taxes and Licenses

Horse Racing Revenues	—	20,018	20,018
Trailer Coach License (In-Lieu) Fees	45,262	—	45,262
Cannabis Licensing Fees	—	70,414	70,414
Quarterly Public Utilities Commission Fees	—	388,545	388,545
Liquor License Fees	—	81,109	81,109
Genetic Disease Counseling	—	166,066	166,066
Energy Resources Surcharge	—	908,965	908,965
Other Regulatory Taxes	9,866	167,275	177,141
General Fish and Game Licenses, Tags, and Permits	—	118,028	118,028
Other Regulatory Licenses and Permits	8,236	7,852,059	7,860,295
Teacher Credential Fees	—	28,911	28,911
Insurance Company Fees and Penalties	—	98,805	98,805
Division of Real Estate License Fees	—	60,811	60,811
Beverage Container Redemption Fees	—	1,512,195	1,512,195
Hazardous Waste Control Fees	—	120,556	120,556
Insurance Department Fees and Assessments	—	234,979	234,979
Universal Telephone Service Tax	—	—	—
Other	1,174	557,253	558,427
Total Regulatory Taxes and Licenses	64,538	12,385,989	12,450,527

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	93,272	93,272
Penalties on Traffic Violations	—	2	2
Penalties on Felony Convictions	—	36,293	36,293
Fingerprint Identification Card Fees	—	101,324	101,324
Trial Court Funding Revenues	—	—	—
Other	187,733	680,672	868,405
Total Revenue From Local Agencies	187,733	911,563	1,099,296
Services to the Public			
Pay Patients Board Charges	325	—	325
State Beach and Park Service Fees	—	111,759	111,759
Emergency Telephone User's Surcharge	—	219,516	219,516
Receipts From Health Care Deposit Fund	—	—	—
Medicare Receipts from Federal Government	1,948	—	1,948
General Fees – Secretary of State	184	43,129	43,313
Personalized License Plates	—	75,248	75,248
Other	1,333	223,687	225,020
Total Services to the Public	3,790	673,339	677,129
Use of Property and Money			
Income from Pooled Money Investments	2,387,364	2,721	2,390,085
Income from Surplus Money Investments	11,081	894,914	905,995
Federal Land Royalties	—	45,435	45,435
Rentals of State Property	22,619	71,719	94,338
State Lands Royalties	151,038	—	151,038
Other	25,180	56,691	81,871
Total Use of Property and Money	2,597,282	1,071,480	3,668,762
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	241,864	241,864
Sale of Fixed Assets	208	40,930	41,138
Revenue – Abandoned Property	1,171,469	77,361	1,248,830
Miscellaneous Revenue	187,431	552,890	740,321
Tribal Gaming Revenues	333	65,817	66,150
Delinquent Receivables – Cost Recovery GC 16583.1	655	(84)	571
Penalties and Interest on Personal Income Tax	—	—	—
Uninsured Motorist Fees	538	239	777
Other Revenue – Cost Recoveries	284,671	47,108	331,779
Penalty Assessments	278,950	1,288,995	1,567,945
Auction Proceeds for Carbon Allowances	—	4,013,036	4,013,036
Other	26,214	2,162,292	2,188,506
Total Miscellaneous	1,950,469	8,490,448	10,440,917
TOTAL MINOR REVENUES	4,803,812	23,532,819	28,336,631
TOTAL REVENUES	\$ 182,415,953	\$ 67,907,684	\$ 250,323,637

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2023

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
LEGISLATIVE, JUDICIAL, AND EXECUTIVE		
Legislative		
Assembly	\$ 224,468	\$ 857
Joint Expenses	—	171,159
Legislative Counsel Bureau	188,882	—
Senate	170,357	1,194
Total Legislative	583,707	173,210
Judicial		
Commission on Judicial Performance	6,353	—
Contributions to Judges' Retirement System	296,569	—
Judicial Branch	3,148,501	1,595,816
Total Judicial	3,451,423	1,595,816
Executive		
California ABLE Act Board	1,116	—
California Alternative Energy and Advanced Transportation Financing Authority	—	323
California Debt and Investment Advisory Commission	—	3,678
California Debt Limit Allocation Committee	—	2,379
California Educational Facilities Authority	—	71
California Gambling Control Commission	11	7,956
California Health Facilities Financing Authority	49,777	150,114
California HOPE for Children Trust Account Board	100,000	—
California Pollution Control Financing Authority	50,000	—
California School Finance Authority	184,720	—
California State Controller's Office	105,026	13,026
California State Treasurer's Office	13,934	—
California Tax Credit Allocation Committee	—	9,901
Department of Insurance	5,833	316,393
Department of Justice	457,025	358,510
Governor's Office	24,779	115
Governor's Office of Business and Economic Development	1,900,656	181,534
Office of Emergency Services	4,894,785	(3,877,369)
Office of Planning and Research	184,959	155,536
Office of Tax Appeals	23,478	—
Office of Technology and Solutions Integration	2,403	—
Office of the Inspector General	30,751	—
Office of the Lieutenant Governor	2,080	—
Scholarshare Investment Board	154,289	—
Secretary for Business, Consumer Services, and Housing Agency	1,060,036	995
Secretary for California Health and Human Services Agency	128,507	1,555
Secretary for Environmental Protection	7,620	14,417
Secretary for Government Operations Agency	55,822	4,076
Secretary for Labor and Workforce Development Agency	479	1,001
Secretary of State	99,380	49,670
Citizens Redistricting Commission	2,394	—
Total Secretary of State	101,774	49,670
Secretary for Transportation Agency	21,630	81,426
Secretary of the Natural Resources	260,717	31,993

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
\$ 225,325	\$ 225,325	\$ —	\$ —
171,159	171,159	—	—
188,882	188,882	—	—
171,551	171,551	—	—
756,917	756,917	—	—
6,353	6,353	—	—
296,569	6,177	290,392	—
4,744,317	1,283,162	3,423,533	37,622
5,047,239	1,295,692	3,713,925	37,622
1,116	1,116	—	—
323	323	—	—
3,678	3,678	—	—
2,379	2,379	—	—
71	71	—	—
7,967	7,967	—	—
199,891	141,936	57,955	—
100,000	—	100,000	—
50,000	—	50,000	—
184,720	447	184,273	—
118,052	118,052	—	—
13,934	13,934	—	—
9,901	9,858	43	—
322,226	240,717	81,509	—
815,535	790,503	25,032	—
24,894	24,894	—	—
2,082,190	58,287	2,023,903	—
1,017,416	415,423	620,116	(18,123)
340,495	235,824	104,671	—
23,478	23,478	—	—
2,403	2,403	—	—
30,751	30,751	—	—
2,080	2,080	—	—
154,289	5,722	148,567	—
1,061,031	19,960	1,041,071	—
130,062	130,062	—	—
22,037	17,361	4,676	—
59,898	59,898	—	—
1,480	1,480	—	—
149,050	134,985	14,065	—
2,394	2,394	—	—
151,444	137,379	14,065	—
103,056	6,303	96,753	—
292,710	38,118	254,592	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2023

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
State Board of Equalization	28,828	—
Total Executive	9,851,035	(2,492,700)
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	13,886,165	(723,674)
BUSINESS, CONSUMER SERVICES, AND HOUSING		
Alcoholic Beverage Control Appeals Board	—	1,259
California Horse Racing Board	—	20,035
California Privacy Protection Agency	4,600	—
Cannabis Control Appeals Panel	—	2,403
Civil Right Department	57,496	—
Department of Alcoholic Beverage Control	—	93,803
Department of Cannabis Control	172	150,373
Department of Consumer Affairs	20,426	582,313
Department of Financial Protection and Innovation	2,098	144,701
Department of Housing and Community Development	1,852,678	23,433
Department of Real Estate	—	60,856
TOTAL BUSINESS, CONSUMER SERVICES, AND HOUSING	1,937,470	1,079,176
TRANSPORTATION		
Board of Pilot Commissioners for the Bays of San Francisco, San Pablo, and Suisun	—	2,641
California Transportation Commission	520	8,147
Department of Motor Vehicles	216,535	1,379,452
Department of the California Highway Patrol	20,220	2,923,382
Department of Transportation	729,716	7,047,030
High-Speed Rail Authority	—	(280,997)
State Transit Assistance	—	1,340,957
TOTAL TRANSPORTATION	966,991	12,420,612
NATURAL RESOURCES		
Baldwin Hills Conservancy	422	397
California Coastal Commission	31,568	3,467
California Conservation Corps	120,912	54,440
California Tahoe Conservancy	12,199	4,747
Coachella Valley Mountains Conservancy	2,604	423
Colorado River Board of California	(350)	—
Delta Protection Commission	—	1,292
Delta Stewardship Council	19,790	1,341
Department of Conservation	156,025	191,619
Department of Fish and Wildlife	313,820	300,030
Department of Forestry and Fire Protection	2,962,491	285,253
Department of Parks and Recreation	666,384	425,774
Department of Water Resources	1,632,428	689,733
Energy Resources Conservation and Development Commission	538,487	262,664
Exposition Park	29,078	10,961
California African-American Museum	3,647	348
Total Exposition Park	32,725	11,309
Native American Heritage Commission	3,467	—
Office of Energy Infrastructure Safety	—	25,131
Sacramento-San Joaquin Delta Conservancy	7,174	125
San Diego River Conservancy	6,426	403

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
28,828	28,828	—	—
7,358,335	2,569,232	4,807,226	(18,123)
13,162,491	4,621,841	8,521,151	19,499
1,259	1,259	—	—
20,035	20,035	—	—
4,600	4,600	—	—
2,403	2,403	—	—
57,496	57,496	—	—
93,803	92,498	1,305	—
150,545	150,545	—	—
602,739	602,739	—	—
146,799	144,807	1,992	—
1,876,111	94,865	1,781,246	—
60,856	60,856	—	—
3,016,646	1,232,103	1,784,543	—
2,641	2,641	—	—
8,667	8,667	—	—
1,595,987	1,551,207	2,203	42,577
2,943,602	2,927,380	12,963	3,259
7,776,746	5,209,806	1,334,437	1,232,503
(280,997)	44,805	—	(325,802)
1,340,957	—	1,340,957	—
13,387,603	9,744,506	2,690,560	952,537
819	397	422	—
35,035	27,712	7,323	—
175,352	169,846	5,000	506
16,946	14,747	1,187	1,012
3,027	423	2,604	—
(350)	(350)	—	—
1,292	1,292	—	—
21,131	21,131	—	—
347,644	174,881	172,763	—
613,850	600,077	13,773	—
3,247,744	3,039,633	184,291	23,820
1,092,158	726,010	364,892	1,256
2,322,161	1,469,260	677,443	175,458
801,151	240,548	560,603	—
40,039	38,881	—	1,158
3,995	3,995	—	—
44,034	42,876	—	1,158
3,467	3,467	—	—
25,131	25,131	—	—
7,299	1,335	5,964	—
6,829	593	6,236	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2023

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
San Francisco Bay Conservation and Development Commission	8,403	1,930
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy	24,757	394
San Joaquin River Conservancy	6,915	554
Santa Monica Mountains Conservancy	18,762	96
Sierra Nevada Conservancy	61,315	5,581
Special Resources Programs	—	5,244
State Coastal Conservancy	79,890	20,215
State Lands Commission	34,589	20,756
Wildlife Conservation Board	185,211	8,875
TOTAL NATURAL RESOURCES	6,926,414	2,321,793
ENVIRONMENTAL PROTECTION		
Department of Pesticide Regulation	9,913	119,054
Department of Resources Recycling and Recovery	135,370	1,598,860
Department of Toxic Substances Control	111,319	265,246
Office of Environmental Health Hazard Assessment	14,584	16,324
State Air Resources Board	257,340	1,405,838
State Water Resources Control Board	645,411	845,926
TOTAL ENVIRONMENTAL PROTECTION	1,173,937	4,251,248
HEALTH AND HUMAN SERVICES		
California Children and Families Commission	5,000	338,999
California Health Benefit Exchange	20,238	—
California Senior Legislature	190	—
Commission on Aging	51	—
Department of Aging	174,132	219,441
Department of Child Support Services	361,712	—
Department of Community Services and Development	50,006	650,205
Department of Developmental Services	6,851,291	336,269
Department of Health Care Access and Information	697,436	(46,607)
Department of Managed Health Care	—	106,922
Department of Public Health	771,045	2,166,078
Department of Rehabilitation	84,604	2,592
Department of Social Services	15,230,709	(139,898)
Department of State Hospitals	2,371,942	61,861
Emergency Medical Services Authority	21,799	4,225
Mental Health Services Oversight and Accountability Commission	—	119,124
State Department of Health Care Services	31,465,217	9,697,593
State-Local Realignment, 1991	—	7,641,200
State-Local Realignment, 2011	—	9,891,517
TOTAL HEALTH AND HUMAN SERVICES	58,105,372	31,049,521
CORRECTIONS AND REHABILITATION		
Board of State and Community Corrections	636,547	96,151
Department of Corrections and Rehabilitation	14,109,329	161,198
Federal Immigration Funding - Incarceration	(74,223)	—
Safe Neighborhoods and Schools Act	161,150	(161,150)
TOTAL CORRECTIONS AND REHABILITATION	14,832,803	96,199

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
10,333	10,333	—	—
25,151	788	24,363	—
7,469	7,393	76	—
18,858	419	18,439	—
66,896	6,763	60,133	—
5,244	200	5,044	—
100,105	11,760	78,747	9,598
55,345	55,231	114	—
194,086	2,963	164,581	26,542
9,248,207	6,654,859	2,353,998	239,350
128,967	91,248	37,719	—
1,734,230	273,166	1,461,064	—
376,565	370,614	5,951	—
30,908	30,908	—	—
1,663,178	412,643	1,250,535	—
1,491,337	445,649	1,045,688	—
5,425,185	1,624,228	3,800,957	—
343,999	4,288	339,711	—
20,238	—	20,238	—
190	190	—	—
51	51	—	—
393,573	27,355	366,218	—
361,712	62,393	299,319	—
700,211	1,792	698,419	—
7,187,560	350,920	6,836,640	—
650,829	114,763	536,066	—
106,922	106,922	—	—
2,937,123	2,176,909	760,236	(22)
87,196	80,821	6,375	—
15,090,811	369,302	14,721,509	—
2,433,803	2,430,458	—	3,345
26,024	15,264	10,760	—
119,124	19,458	99,666	—
41,162,810	749,356	40,413,454	—
7,641,200	—	7,641,200	—
9,891,517	—	9,891,517	—
89,154,893	6,510,242	82,641,328	3,323
732,698	27,664	704,958	76
14,270,527	13,991,151	159,385	119,991
(74,223)	(74,223)	—	—
—	—	—	—
14,929,002	13,944,592	864,343	120,067

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2023

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
EDUCATION		
Education K – 12		
California State Library	170,372	864
California State Summer School for the Arts	2,025	—
Commission on Teacher Credentialing	46,377	26,790
Department of Education	67,945,460	(6,386,721)
Special Schools		
California School for the Blind	15,543	—
California School for the Deaf – Fremont	44,768	—
California School for the Deaf – Riverside	40,086	—
Diagnostic Centers	17,657	—
Total Special Schools	118,054	—
Total Department of Education	68,063,514	(6,386,721)
Education Audit Appeals Panel	860	—
School Facilities Aid Program	1,333,712	124,159
State Contributions to the State Teachers' Retirement System	3,712,257	—
Total Education K – 12	73,329,117	(6,234,908)
Higher Education		
Board of Governors of the California Community Colleges	8,002,578	2,833
California State University		
California State University Statewide Programs	321,434	1,500
California State University Campuses		
California Polytechnic State University, San Luis Obispo	311,481	—
California State Polytechnic University, Pomona	289,919	—
California State University, Bakersfield	105,015	—
California State University, Channel Islands	97,936	—
California State University, Chico	188,388	—
California State University, Dominguez Hills	163,396	—
California State University, East Bay	180,373	—
California State University, Fresno	267,240	—
California State University, Fullerton	389,510	—
California State University, Humboldt	107,627	—
California State University, Long Beach	444,430	—
California State University, Los Angeles	250,207	—
California State University, Maritime Academy	37,776	—
California State University, Monterey Bay	98,340	—
California State University, Northridge	386,190	—
California State University, Sacramento	325,727	—
California State University, San Bernardino	200,638	—
California State University, San Diego	450,586	—
California State University, San Francisco	352,232	—
California State University, San Jose	407,226	—
California State University, San Marcos	175,395	—
California State University, Sonoma	89,476	—
California State University, Stanislaus	122,805	—
Total California State University Campuses	5,441,913	—
Total California State University	5,763,347	1,500
California Student Aid Commission	2,984,182	—

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
171,236	28,693	142,543	—
2,025	2,025	—	—
73,167	58,316	14,851	—
61,558,739	144,794	61,411,009	2,936
15,543	15,543	—	—
44,768	44,768	—	—
40,086	40,086	—	—
17,657	17,657	—	—
118,054	118,054	—	—
61,676,793	262,848	61,411,009	2,936
860	860	—	—
1,457,871	—	1,457,871	—
3,712,257	—	3,712,257	—
67,094,209	352,742	66,738,531	2,936
8,005,411	24,541	7,980,870	—
322,934	322,934	—	—
311,481	311,481	—	—
289,919	289,919	—	—
105,015	105,015	—	—
97,936	97,936	—	—
188,388	188,388	—	—
163,396	163,396	—	—
180,373	180,373	—	—
267,240	267,240	—	—
389,510	389,510	—	—
107,627	107,627	—	—
444,430	444,430	—	—
250,207	250,207	—	—
37,776	37,776	—	—
98,340	98,340	—	—
386,190	386,190	—	—
325,727	325,727	—	—
200,638	200,638	—	—
450,586	450,586	—	—
352,232	352,232	—	—
407,226	407,226	—	—
175,395	175,395	—	—
89,476	89,476	—	—
122,805	122,805	—	—
5,441,913	5,441,913	—	—
5,764,847	5,764,847	—	—
2,984,182	27,569	2,956,613	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2023

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
CSU Health Benefits for Retired Annuitants	374,398	—
College of Law, San Francisco	112,763	—
University of California	5,673,447	81,367
Total Higher Education	22,910,715	85,700
TOTAL EDUCATION	96,239,832	(6,149,208)
LABOR AND WORKFORCE DEVELOPMENT		
Agricultural Labor Relations Board	10,521	1,504
California Workforce Development Board	241,368	8,020
Department of Industrial Relations	54,885	614,827
Employment Development Department	870,545	233,029
Public Employment Relations Board	16,499	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	1,193,818	857,380
GOVERNMENT OPERATIONS		
California Department of Tax and Fee Administration	326,189	293,853
California Victim Compensation Board	57,537	63,503
Department of General Services	1,497,593	(751,279)
Department of Human Resources	25,853	—
Department of Technology	115,706	—
Franchise Tax Board	9,234,178	1,058,095
Office of Administrative Law	2,762	—
Public Employees' Retirement System	2,925,000	—
State Personnel Board	2,288	—
TOTAL GOVERNMENT OPERATIONS	14,187,106	664,172
GENERAL GOVERNMENT		
Non-Agency Departments		
California Arts Council	210,777	3,147
California State Auditor's Office	18,771	429
Commission on Asian and Pacific Islander American Affairs	1,482	—
Commission on Peace Officer Standards and Training	23,562	—
Commission on State Mandates	54,157	1,805
Commission on the Status of Women and Girls	8,715	—
Department of Finance	44,132	—
Department of Food and Agriculture	367,714	250,360
Department of Veterans Affairs	577,856	(15,511)
Fair Political Practices Commission	15,196	—
Financial Information System for California	56,597	—
Military Department	168,873	1,627
Milton Marks "Little Hoover" Commission on California State Government Organization and Economy	1,335	—
Public Utilities Commission	109,377	1,353,460
State Public Defender	20,096	—
Total Non-Agency Departments	1,678,640	1,595,317
Tax Relief/Local Government		
Local Government Financing	231,390	—
Payment to Counties for Costs of Homicide Trials	25	—
Tax Relief	387,750	5,661

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
374,398	374,398	—	—
112,763	112,763	—	—
5,754,814	5,754,814	—	—
22,996,415	12,058,932	10,937,483	—
90,090,624	12,411,674	77,676,014	2,936
12,025	12,025	—	—
249,388	5,155	244,233	—
669,712	669,712	—	—
1,103,574	1,043,574	60,000	—
16,499	16,499	—	—
2,051,198	1,746,965	304,233	—
620,042	618,731	1,311	—
121,040	40,321	80,719	—
746,314	268,391	—	477,923
25,853	25,853	—	—
115,706	115,706	—	—
10,292,273	10,266,980	—	25,293
2,762	2,762	—	—
2,925,000	2,925,000	—	—
2,288	2,288	—	—
14,851,278	14,266,032	82,030	503,216
213,924	3,579	210,345	—
19,200	19,200	—	—
1,482	482	1,000	—
23,562	18,756	4,806	—
55,962	2,817	53,145	—
8,715	4,184	4,531	—
44,132	44,132	—	—
618,074	346,905	269,270	1,899
562,345	524,651	37,155	539
15,196	15,196	—	—
56,597	56,597	—	—
170,500	145,380	—	25,120
1,335	1,335	—	—
1,462,837	461,684	1,001,153	—
20,096	20,096	—	—
3,273,957	1,664,994	1,581,405	27,558
231,390	—	231,390	—
25	—	25	—
393,411	—	393,411	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2022

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
Trial Court Security – Court Construction	8,407	—
Trial Court Security – Judgeships	6,883	—
Total Tax Relief	634,455	5,661
Shared Revenues	—	1,680,342
Apportionment of Geothermal Resources Development	—	1,669
Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	—	1,675,595
Apportionment of Off-Highway License Fees	—	1,795
Apportionment of Tideland Revenues	649	—
Total Shared Revenues	649	3,359,401
Total Tax Relief/Local Government	635,104	3,365,062
Statewide Expenditures		
Augmentation for Employee Compensation	4,425	—
Cash Management and Budgetary Loans	9,511	—
Capital Outlay Planning and Studies Funding	2,000	—
Equity Claims and Settlements and Judgments		
Equity Claims by Victim Compensation Board and Department of General Services	7,016	—
Settlements and Judgments by Department of Justice	11,915	398
Total Equity Claims and Settlements and Judgments	18,931	398
General Fund Credits from Federal Funds (SWCAP)	(196,948)	—
General Obligation Bonds and Commercial Paper	4,814,825	—
Health and Dental Benefits for Annuitants	2,134,184	—
Interest Payments to the Federal Government	4,545	218
Miscellaneous	21	417
Public School System Stabilization Account	5,007,970	(5,007,970)
Reserve for Liquidation of Encumbrances	(7,431,404)	(87,252)
Statewide General Administration Expenditures (Pro Rata)	(900,773)	843,918
Supplemental Pension Payments	61,859	40,489
Total Statewide Expenditures	3,529,146	(4,209,782)
TOTAL GENERAL GOVERNMENT	5,842,890	750,597
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 215,292,798	\$ 46,617,816

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
8,407	—	8,407	—
6,883	—	6,883	—
640,116	—	640,116	—
1,680,342	—	1,680,342	—
1,669	1,669	—	—
1,675,595	10,334	1,665,261	—
1,795	—	1,795	—
649	—	649	—
3,360,050	12,003	3,348,047	—
4,000,166	12,003	3,988,163	—
4,425	4,425	—	—
9,511	9,511	—	—
2,000	—	—	2,000
7,016	7,016	—	—
12,313	12,313	—	—
19,329	19,329	—	—
(196,948)	(196,948)	—	—
4,814,825	4,814,825	—	—
2,134,184	2,134,184	—	—
4,763	4,763	—	—
438	400	38	—
—	—	—	—
(7,518,656)	(1,762,472)	(6,219,274)	463,090
(56,855)	(56,855)	—	—
102,348	102,348	—	—
(680,636)	5,073,510	(6,219,236)	465,090
6,593,487	6,750,507	(649,668)	492,648
\$ 261,910,614	\$ 79,507,549	\$ 180,069,489	\$ 2,333,576

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Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2023

(Amounts in thousands)

	Bonds Outstanding June 30, 2022	Issued
NON-SELF-LIQUIDATING BONDS		
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	\$ 1,640,440	\$ 49,890
California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All	465,535	532,785
California Library Construction and Renovation	197,830	3,105
California Park and Recreational Facilities	3,485	—
California Parklands	480	—
California Safe Drinking Water	22,035	2,440
California Stem Cell Research and Cures	1,140,790	252,805
California Wildlife, Coastal, and Park Land Conservation	36,720	—
Children's Hospital	1,358,785	92,935
Class-Size Reduction Kindergarten-University Public Education Facilities	3,603,210	285,150
Clean Air and Transportation Improvement	301,280	63,750
Clean Water	1,565	—
Clean Water and Water Conservation	1,545	—
Clean Water and Water Reclamation	5,315	—
Community Parklands	415	—
County Correctional Facility Capital Expenditure	2,075	—
County Correctional Facility Capital Expenditure and Youth Facility	15,215	2,205
Disaster Preparedness and Flood Prevention	2,709,390	176,805
Earthquake Safety and Public Building Rehabilitation	10,510	—
Fish and Wildlife Habitat Enhancement	2,650	—
Higher Education Facilities	108,280	11,725
Highway Safety, Traffic Reduction, Air Quality, and Port Security	14,178,860	1,365,735
Housing and Emergency Shelter	933,185	74,210
Housing and Homeless	190	—
Kindergarten-University Public Education Facilities	28,314,200	2,637,120
New Prison Construction	3,675	—
Passenger Rail and Clean Air	935	—
Public Education Facilities	691,930	104,750
Safe, Clean, Reliable Water Supply	336,715	38,635
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	1,016,745	58,355
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	3,201,415	90,265
Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection	962,685	99,710
Safe Reliable High-Speed Passenger Train	2,679,535	1,661,450
School Building and Earthquake	5,320	—
School Facilities	200,215	35,575
Seismic Retrofit	685,785	60,385
State, Urban, and Coastal Park	1,275	—
Veterans and Affordable Housing	169,150	222,485
Veterans' Home	30,055	—
Veterans Housing and Homeless Prevention	148,270	60,805
Voting Modernization	41,365	3,475
Water Conservation	7,610	2,875
Water Conservation and Water Quality	9,360	—
Water Quality, Supply, and Infrastructure Improvement	1,773,040	554,070
Water Security, Clean Drinking Water, Coastal and Beach Protection	2,196,740	47,085
Total Non-Self-Liquidating Bonds	69,215,805	8,590,580
SELF-LIQUIDATING BONDS		
California Water Resources Development	205	—
Veterans' Farm and Home Purchase	525,490	167,130
Total Self-Liquidating Bonds	525,695	167,130
Total Bonded Debt	\$ 69,741,500	\$ 8,757,710

Interest	Redemption	Refunded	Bonds Outstanding June 30, 2023	Authorized and Unissued	Commercial Paper Authorized and Outstanding
\$ 81,202	\$ 126,450	\$ 42,380	\$ 1,521,500	\$ 15,750	\$ 107,873
27,045	15,035	—	983,285	2,182,410	848,360
11,129	3,585	3,250	194,100	—	5,040
168	1,135	—	2,350	—	—
16	380	—	100	—	—
994	5,105	2,520	16,850	—	—
40,332	47,310	—	1,346,285	4,850,180	349,865
1,823	10,680	—	26,040	—	—
78,958	28,510	—	1,423,210	896,600	476,790
168,585	339,510	314,880	3,233,970	—	100
13,683	55,875	67,165	241,990	—	—
86	1,215	—	350	—	—
76	395	—	1,150	—	—
223	1,690	—	3,625	—	—
10	415	—	—	—	—
52	2,075	—	—	—	—
642	5,265	2,395	9,760	—	—
147,410	103,100	—	2,783,095	—	344,882
291	7,645	—	2,865	—	—
129	405	—	2,245	—	—
4,775	35,375	12,130	72,500	—	540
716,295	547,620	1,407,405	13,589,570	560,205	165,245
48,803	51,975	37,350	918,070	76,200	237,170
5	190	—	—	—	—
1,424,584	1,101,860	1,346,975	28,502,485	626,320	1,273,929
176	245	—	3,430	298	1,552
23	935	—	—	—	—
31,280	111,185	109,625	575,870	—	4,650
16,024	23,570	40,785	310,995	—	62,915
51,523	26,720	63,525	984,855	—	43,346
167,953	123,990	—	3,167,690	501,787	280,070
46,939	42,725	98,910	920,760	—	19,810
78,894	235,625	—	4,105,360	—	3,691,625
286	1,330	—	3,990	—	—
7,927	86,055	36,990	112,745	—	10,280
32,887	71,000	64,875	610,295	—	—
55	435	—	840	—	—
7,091	—	—	391,635	1,783,765	822,870
2,150	600	—	29,455	—	975
3,763	65	—	209,010	288,480	86,975
2,064	420	—	44,420	—	10,430
346	1,870	3,010	5,605	—	—
439	2,460	—	6,900	230	—
75,538	100,565	100,000	2,126,545	4,090,055	865,525
114,605	50,010	13,535	2,180,280	127,079	77,320
3,407,275	3,372,605	3,767,705	70,666,075	15,999,359	9,788,137
10	85	—	120	167,600	—
20,952	29,955	—	662,665	—	636,235
20,962	30,040	—	662,785	167,600	636,235
\$ 3,428,237	\$ 3,402,645	\$ 3,767,705	\$ 71,328,860	\$ 16,166,959	\$ 10,424,372

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2023
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	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	California Park and Recreational Facilities
2024	\$ 105,348	\$ 99,091	\$ 16,899	\$ 911
2025	109,349	83,657	14,184	717
2026	273,825	84,083	16,387	512
2027	102,533	95,233	17,760	237
2028	124,744	89,420	15,515	226
2029	120,162	97,140	14,563	—
2030	109,352	48,623	14,965	—
2031	124,651	66,440	26,850	—
2032	160,139	48,105	16,473	—
2033	153,954	94,557	17,482	—
2034	191,276	48,831	31,137	—
2035	146,057	50,954	23,167	—
2036	164,810	65,112	22,899	—
2037	70,276	68,975	17,364	—
2038	153,484	24,341	12,167	—
2039	146,427	16,625	23,372	—
2040	18,204	54,639	8,664	—
2041	28,911	14,753	7,484	—
2042	874	14,753	—	—
2043	874	14,753	—	—
2044	4,199	19,467	—	—
2045	3,159	18,106	—	—
2046	581	65,877	—	—
2047	12,003	11,622	—	—
2048	—	58,147	—	—
2049	—	52,408	—	—
2050	—	7,381	—	—
2051	—	68,719	—	—
2052	—	60,142	—	—
2053	—	61,134	—	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
Total Bonded Debt	2,325,192	1,603,088	317,332	2,603
Percent of Total Requirements	2.10%	1.45%	0.29%	0.00%
Total Interest Payments	803,692	619,803	123,232	253
Total Redemptions	\$ 1,521,500	\$ 983,285	\$ 194,100	\$ 2,350

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2023
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Clean Water	Clean Water and Water Conservation	Clean Water and Water Reclamation	Community Parklands
2024	\$ 265	\$ 448	\$ 780	\$ —
2025	103	301	739	—
2026	—	174	774	—
2027	—	122	567	—
2028	—	117	478	—
2029	—	112	790	—
2030	—	—	—	—
2031	—	—	—	—
2032	—	—	—	—
2033	—	—	—	—
2034	—	—	—	—
2035	—	—	—	—
2036	—	—	—	—
2037	—	—	—	—
2038	—	—	—	—
2039	—	—	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
2051	—	—	—	—
2052	—	—	—	—
2053	—	—	—	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
Total Bonded Debt	368	1,274	4,128	—
Percent of Total Requirements	0.00%	0.00%	0.00%	0.00%
Total Interest Payments	18	124	503	—
Total Redemptions	\$ 350	\$ 1,150	\$ 3,625	\$ —

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2023
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Housing and Emergency Shelter	Housing and Homeless	Kindergarten-University Public Education Facilities	New Prison Construction
2024	\$ 116,661	\$ —	\$ 2,369,937	\$ 450
2025	121,326	—	2,606,745	554
2026	61,281	—	2,362,966	451
2027	103,940	—	2,560,541	455
2028	115,856	—	2,408,870	419
2029	76,872	—	2,356,392	418
2030	107,148	—	2,511,088	406
2031	87,020	—	2,702,143	949
2032	49,302	—	2,475,415	59
2033	38,707	—	2,369,133	61
2034	137,284	—	2,794,926	68
2035	38,206	—	2,260,629	—
2036	48,265	—	2,128,568	—
2037	30,512	—	1,765,277	—
2038	28,090	—	1,429,064	—
2039	115,648	—	2,060,491	—
2040	19,884	—	1,016,057	—
2041	86,455	—	1,257,239	—
2042	2,948	—	1,187,606	—
2043	2,948	—	531,598	—
2044	4,099	—	545,945	—
2045	58,118	—	439,338	—
2046	60	—	745,468	—
2047	1,220	—	401,652	—
2048	—	—	520,531	—
2049	—	—	285,156	—
2050	—	—	421,741	—
2051	—	—	498,931	—
2052	—	—	252,507	—
2053	—	—	194,741	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
Total Bonded Debt	1,451,850	—	45,460,695	4,290
Percent of Total Requirements	1.31%	0.00%	41.13%	0.00%
Total Interest Payments	533,780	—	16,958,210	860
Total Redemptions	\$ 918,070	\$ —	\$ 28,502,485	\$ 3,430

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2023
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	School Building and Earthquake	School Facilities	Seismic Retrofit	State, Urban, and Coastal Park
2024	\$ 1,544	\$ 46,969	\$ 87,731	\$ 342
2025	1,473	22,701	98,813	156
2026	1,401	9,886	80,713	150
2027	—	9,495	87,178	88
2028	—	9,872	87,278	85
2029	—	15,643	70,896	131
2030	—	4,429	54,181	—
2031	—	2,301	40,569	—
2032	—	2,595	37,779	—
2033	—	2,725	19,981	—
2034	—	453	33,649	—
2035	—	323	20,368	—
2036	—	362	19,065	—
2037	—	67	14,110	—
2038	—	—	14,239	—
2039	—	—	15,487	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
2051	—	—	—	—
2052	—	—	—	—
2053	—	—	—	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
Total Bonded Debt	4,418	127,821	782,037	952
Percent of Total Requirements	0.00%	0.12%	0.71%	0.00%
Total Interest Payments	428	15,076	171,742	112
Total Redemptions	\$ 3,990	\$ 112,745	\$ 610,295	\$ 840

Bonded Debt Annual Redemption and Interest Requirement

June 30, 2023
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating	Self-Liquidating		Total
	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development	Veterans' Farm and Home Purchase	
2024	\$ 232,578	\$ 90	\$ 27,350	\$ 6,950,515
2025	282,310	36	33,484	6,831,340
2026	161,421	—	30,090	6,681,577
2027	184,373	—	49,271	6,652,201
2028	171,031	—	45,867	6,627,238
2029	176,779	—	49,313	6,405,985
2030	170,196	—	63,394	6,285,674
2031	193,402	—	61,559	6,077,403
2032	259,356	—	45,883	5,752,024
2033	255,687	—	50,877	5,893,565
2034	288,142	—	46,481	5,575,827
2035	178,280	—	31,834	4,822,191
2036	142,105	—	32,006	4,689,496
2037	98,941	—	32,189	4,360,521
2038	78,636	—	32,384	4,549,102
2039	208,639	—	27,052	4,394,585
2040	40,696	—	27,187	2,930,227
2041	81,590	—	32,846	2,736,239
2042	5,481	—	34,882	1,648,793
2043	5,481	—	35,738	2,087,055
2044	107,139	—	36,173	1,329,931
2045	268	—	35,422	1,177,966
2046	268	—	35,450	1,377,627
2047	5,609	—	32,652	1,071,324
2048	—	—	26,412	986,313
2049	—	—	20,666	596,381
2050	—	—	16,744	755,335
2051	—	—	14,847	648,409
2052	—	—	11,158	381,142
2053	—	—	11,606	267,481
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
Total Bonded Debt	3,328,408	126	1,030,817	110,543,466
Percent of Total Requirements	3.01%	0.00%	0.93%	100.00%
Total Interest Payments	1,148,128	6	368,152	39,214,606
Total Redemptions	\$ 2,180,280	\$ 120	\$ 662,665	\$ 71,328,860

(Concluded)



**Report of
Accounts Outside
the State Treasury**

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2023

(Amounts in dollars)

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

Agency	Account Title	Type of Account	Authority		Balance
			Code	Section	
California ABLE Act Board (0981)					\$ 108,403,527
	California's 529A Qualified ABLE Program	Trust Account	Welfare and Institutions	4875-4885	108,403,527
California Alternative Energy and Advanced Transportation Financing Authority (0971)					10,945,409
	CAEATFA PACE Loss Rsv Program Fd	Investment Account	Public Resources	26033	10,945,409
California Exposition and State Fair (8560)					21,331,800
	General	Checking Account	Food and Agricultural	4481	10,742,331
	Grants	Checking Account	Food and Agricultural	4481	21,602
	Various	Checking Account	Food and Agricultural	4481	200,000
	Various	Money Market Account	Food and Agricultural	4481	10,367,867
California Housing Finance (2245)					534,628,018
	CALHFA Accounts	Checking Account	Health and Safety	51003	101,035,334
	CALHFA Accounts	Investment Account	Health and Safety	51003	14,394,569
	FFB Accounts	Interest Account	Health and Safety	51003	53,161
	FFB Accounts	Investment Account	Health and Safety	51003	2,863,150
	Multi Family Wire Accounts	Checking Account	Health and Safety	51003	10,289,742
	Single Family Wire Accounts	Checking Account	Health and Safety	51003	92,050
	Various	Checking Account	Health and Safety	51003	27,423,997
	Various	Investment Account	Health and Safety	51003	378,476,015
California Pollution Control Financing Authority (0974)					493,482,689
	Bancontrol CalCAP Accounts	Money Market Account	Health and Safety	44559.3	26,724,414
	Beneficial State Bank CalCAP	Demand Deposit Account	Health and Safety	44559.3	429,871
	CalCap Accounts	Money Market Account	Health and Safety	44559.3	370,069,784
	County Commerce Bank CalCAP	Demand Deposit Account	Health and Safety	44559.3	187,100
	CPCFA Accounts	Interest Account	Health and Safety	44559.3	19,275,287
	CPCFA Accounts	Money Market Account	Health and Safety	44559.3	46,939,957
	Mega Bank CalCAP/SB	Money Market Account	Health and Safety	44559.3	30,474
	Nuvision FCU	Business Account	Health and Safety	44559.3	22,504
	TEK84, INC. (#653) Collateral Support	Investment Account	Health and Safety	44559.3	2,035,570
	Various	Checking Account	Health and Safety	44559.3	10,633,962
	Various	Interest Account	Health and Safety	44559.3	10,209,713
	Various	Money Market Account	Health and Safety	44559.3	6,924,053
California State Lottery Commission (0850)					(158,082)
	IRS Deposit Account Pay at the District Office	Checking Account			18,338
	Retailer Returned Items Account	Checking Account	Government	8880.55	(176,420)
California State University, San Diego (6790)					26,805
	TBC Bank	Checking Account	Education	89721	26,805

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
California State University, Sonoma (6830)						183,597
	Sonoma State University – Petaluma Workforce Housing Operations	Checking Account	Education	89721		183,597
California State University, Statewide Programs (6620)						7,611,833,260
	CSU International Programs	Checking Account	Education	89721		122,639
	Trustees of the California State University	Checking Account	Education	89721		37,540,206
	Trustees of the California State University – Sac Escrow	Escrow Account	Education	89035, 89036, 89046, 89048		1,949
	Trustees of the California State University	Pooled Investment Account	Education	89721		7,574,168,466
CalSavers Retirement Savings Board (0984)						567,233,441
	CalSavers Retirement Savings Trust	Trust Account	Government	100004		567,233,441
Department of Child Support Services (5175)						20,437,609
	Master Disbursement Funding Account	Checking Account			08/18/2011	20,437,609
Department of Consumer Affairs (1111)						6,037,213
	California State Athletic Commission Boxers Pension Fund	Investment Account	Business and Professions	18882 (e)		4,528,052
	Dept of Consumer Affairs Gold Cross Mortuary Trust	Checking Account	Business and Professions	7613.9		22,629
	Elkins Property EC CA	Money Market Account	Business and Professions	7613.9		169,484
	Verdugo CEM Hills of Peace EC CA	Money Market Account	Business and Professions	7613.9		176,125
	Woodlawn Cemetery Endowment Care CA	Investment Account	Business and Professions	7613.9		1,140,923
Department of Corrections and Rehabilitation (5225)						497,198
	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	496,694
Department of Developmental Services (4300)						42,164
	Canyon Springs Savings Account	Savings Account			12/17/2013	15,504
	STAR Special Personal Trust Fund	Checking Account			04/12/2022	7,158
	Resident in BUS Money Market Account	Savings Account			01/09/2015	19,502
Department of Education (6100)						88,349,795
	California Department of Education	Checking Account			12/15/2021	88,349,795

(Continued)

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2023

(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		
Department of Fish and Wildlife (3600)						153,887,305
	National Fish and Wildlife Foundation	Investment Account	Government	Probate Code sections 18501-18		153,887,305
Department of Food and Agriculture (8570)						160,221,060
	Assessments Deposits	Checking Account	Food and Agricultural	64696		53,796
	ATM	Checking Account	Food and Agricultural	4481		949,529
	Auction	Checking Account	Food and Agricultural	4481		485,056
	Bank Draft	Checking Account			05/06/1988	46,508
	CA Cotton Pest Control	Certificate of Deposit	Food and Agricultural	6005(c), 52903, 52941, 52942, 52944, 52945		9,527,170
	Cash in Bank Accounts	Checking Account	Food and Agricultural	4481		1,845,023
	Certificate of Deposit	Certificate of Deposit	Food and Agricultural	4481		716,144
	Certificate of Deposit/Investment	Certificate of Deposit	Food and Agricultural	4481		536,229
	Certificate of Deposit/Investment	Savings Account	Food and Agricultural	4481		250,000
	Checking	Checking Account	Food and Agricultural	4481, 58937		1,151,808
	Commercial Fertilizer Inspection	Checking Account	Food and Agricultural	227, 14503, 14591, 14593, 14601-14603, 14611, 14613, 14623, 2318, 2320, 2321		6,276,471
	Cotton Pest Control	Checking Account	Food and Agricultural	6005(c), 52903, 52941, 52942, 52944, 52945		244,149
	Credit Card Account	Checking Account	Food and Agricultural	4481		127,809
	Curly Top Virus Program	Certificate of Deposit	Food and Agricultural	3601, 227, 6032, 603.5(c), 6036, 6037		306,996
	Curly Top Virus Program	Checking Account	Food and Agricultural	3601, 227, 6032, 603.5(c), 6036, 6037		400,449
	Depository	Checking Account	Food and Agricultural	64309		302,160
	Disbursement Account	Checking Account	Food and Agricultural	64309		224,942
	Feed and Livestock Drug Program	Checking Account	Food and Agricultural	227, 14232, 14291, 14293, 14325, 14351, 14363, 14381, 14961, 14991(b), 15051, 15053, 15055, 15056, 15061_1, 15061_2, 15062, 15071.5(a), 15071, 15075, 2750, 2751		478,128
	Fertilizer Research and Education	Checking Account	Food and Agricultural	227, 14611		1,597,833
	General Account	Checking Account	Food and Agricultural	4481, 58937		1,140,565
	Investment	Certificate of Deposit	Food and Agricultural	4481, 58937		916,925
	Investment	Checking Account	Food and Agricultural	4481, 58939		101,941
	Investment	Investment Account	Food and Agricultural	58937, 58939, 64311		12,228,856
	Investment	Money Market Account	Food and Agricultural	4481		201,621
	Investment	Savings Account	Food and Agricultural	4481, 76907		2,256,604
	JLA Accounts	Certificate of Deposit	Food and Agricultural	4481		18,329
	JLA Accounts	Checking Account	Food and Agricultural	4481		1,377,293

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
	JLA Accounts	Money Market Account	Food and Agricultural	4481		11,798
	JLA Accounts	Savings Account	Food and Agricultural	4481		5
	JR Fair Board	Checking Account	Food and Agricultural	4481		52,190
	JR Fair Board	Savings Account	Food and Agricultural	4481		6,634
	JR Livestock	Checking Account	Food and Agricultural	4481		6,744,518
	Milk Pooling	Checking Account	Food and Agricultural	62700, 62712(c), 62718, 62725		8,609,397
	Money Market	Business Account	Food and Agricultural	4481		1,088,681
	Money Market	Checking Account	Food and Agricultural	4481, 58937		446,590
	Money Market	Investment Account	Food and Agricultural	4481		213,870
	Money Market	Money Market Account	Food and Agricultural	4481, 58937, 58939, 64696		20,675,694
	Money Market	Savings Account	Food and Agricultural	4481		8,641,960
	Operating	Checking Account	Food and Agricultural	4481, 58937, 58939, 64696, 76906		47,534,201
	Operating	Savings Account	Food and Agricultural	4481, 65027		541,107
	Payroll	Checking Account	Food and Agricultural	4481, 58937, 58939, 64309		1,470,227
	Premium	Checking Account	Food and Agricultural	4481		728,051
	Processing Advisory Board	Checking Account	Food and Agricultural	58939		406,104
	Reserve	Money Market Account	Food and Agricultural	58937		43,417
	Response Fund	Savings Account	Food and Agricultural	65027		827,463
	Savings	Savings Account	Food and Agricultural	4481, 58937		4,172,129
	Surplus Account	Savings Account	Food and Agricultural	64696		49,929
	Various	Checking Account	Food and Agricultural	4481, 58937		12,967,905
	Various	Savings Account	Food and Agricultural	4481		1,226,856
Department of Forestry and Fire Protection (3540)						2,000
	Federal Tax Payroll Deposit Account 351	Checking Account			01/17/1997	2,000
Department of Housing and Community Development (2240)						191,413,329
	Commercial Analyzed Checking	Checking Account			03/29/2021	4,207,995
	HCD Wire Transfer Account	Checking Account			11/06/2014	187,205,334
Department of Human Resources (7501)						156,808,203
	Accumulated Interest Fund	Checking Account			12/08/2016	8,784,759
	Experience Stabilization Fund	Checking Account			12/08/2016	99,301,999
	CALHR BOA VSP	Checking Account			09/06/2017	48,721,445
Department of Motor Vehicles (2740)						21,864
	Change Order Account	Imprest Account			10/15/1992	21,864
Department of Pesticide Regulation (3930)						1,063
	Department of Pesticide Regulation	Checking Account			01/18/1996	1,063

(Continued)

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2023

(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		
Department of Rehabilitation (5160)						10,106
	Septinelli Memorial Trust	Savings Account			03/01/2013	10,106
Department of Social Services (5180)						52,404,021
	Community Care Expansion	Checking Account			04/05/2022	31,827,710
	Direct Deposit for Child Contractors	Checking Account			03/04/2022	15,040,524
	EBT Payment disbursements	Checking Account			01/23/2019	5,535,787
Department of State Hospitals (4440)						215,975
	CDMH-Napa State Hospital	Checking Account			06/01/2007	50
	Client Trustee Accounts	Savings Account			12/18/2013	215,925
Department of Transportation (2660)						461,593
	Checking Account	Checking Account			07/03/2013	97,693
	Escrow Account	Escrow Account	Code of Civil Procedure	1240.01		99,309
	Money Market Account	Money Market Account			03/09/2015	264,591
Department of Veterans Affairs (8955)						19,692,063
	D.I.C. Checking	Checking Account			11/30/2016	160,069
	Donation Fund Account	Checking Account	Military and Veterans	1034		2,388,271
	EFT-Debit Account	Checking Account			03/01/2002	2,426
	F & H Checking	Checking Account			11/30/2016	377,305
	F & H Money Market	Money Market Account			11/30/2016	260,919
	Home Loan Funding Account	Checking Account			06/26/2018	6,974,894
	HQ CalVet Affairs Escrow Custodial Account	Checking Account			06/29/2020	7,018
	HQ VA Affairs P&I Custodial Account	Checking Account			06/29/2020	10,842
	Investment Account	Investment Account	Military and Veterans	987.25, 987.88, 987.881, 996.21		1,709,243
	Member Trust Accounts	Checking Account	Military and Veterans	1034		4,997,244
	Morale Welfare and Recreation Operating Funds Account	Checking Account	Military and Veterans	1034		1,347,790
	Returned Items	Checking Account	Military and Veterans	1034		72
	VA Funding Fee Account	Checking Account			07/30/1999	1,455,970
Department of Water Resources (3860)						77,360,844
	CA DWR Commercial Paper Notes Series 1	Trustee Account	Water	11803		10,617
	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		1,735
	CA DWR CVP Water System #22 Investment Summary Account	Investment Account	Water	11803		51,782,500
	CA DWR Taxable Commercial Paper Notes Series 3 Interest Account	Trustee Account	Water	11803		2,790
	CADWR NVEnergy EA Assurance Escrow	Escrow Account	Water	11454		25,562,633

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
Employment Development Department (7100)						9,184,919
	Dishonored Checks	Checking Account			09/07/1967	208,836
	State Warrant Conversion	Checking Account			11/06/2005	2,807,295
	Voluntary Federal Income Tax	Checking Account			08/21/2009	5,900,519
	Wire Transfer Account	Checking Account			10/29/2001	268,269
Governor's Office of Business and Economic Development (GO-Biz) (0509)						1,226,053,849
	491216100 – C Catalyst Revolving Fund Wildfire & Forest Resilience	Trust Account	Government	63048.95		45,784,843
	491216110 – Climate Catalyst - General Income/Administration	Trust Account	Government	63048.95		6,401,246
	491216120 – CC Revolving Loan Fund - Clean Energy Transmission	Trust Account	Government	63048.95		196,669,481
	792127000 – ISRF 2005A VALLEJO USD REVENUE FUND	Trust Account	Government		5922(d) and 63078	1,731,068
	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	65,101
	Various	Trust Account	Government		5922(d) and 63078	507,866,682
	Various	Trust Account	Government		63089.5	465,763,498
Judicial Branch (0250)						2,023,550
	Judicial Council AJP and CAC account	Checking Account			02/23/2023	2,000,000
	Judicial Council Conference Reimbursement	Checking Account			03/08/2010	23,550
Military Department (8940)						371
	Public Funds Checking	Zero Balance Account			04/30/1997	371
Public Employees' Retirement System (7900)						308,013,628
	CalPERS EFT	Checking Account			04/02/1999	308,013,628
Scholarshare Investment Board (0954)						14,749,564,562
	CalKIDS	Trust Account	Education	CEC 69996-69996.9		1,074,631,456
	ScholarShare 529	Trust Account	Education	529/69980-69996, 70010-70011.9		13,674,933,106
State Department of Health Care Services (4260)						5,005
	Backup Withholding IRS Tax	Checking Account			05/29/1998	5,005
State Teachers' Retirement System (7920)						210,171,226
	California State Teachers Retirement System	Checking Account			04/04/2021	5,266,100
	California State Teachers Retirement System	Checking Account			11/16/1994	193,836,056
	Jones Lang Lasalle Americas INC AAF California State Teachers Retirement	Checking Account	Education	22380		11,069,070

(Continued)

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2023

(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	
Total Accounts Outside the State Treasury.....						<u>\$ 26,780,790,979</u>

(Concluded)

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Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2023

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2023, 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, 2023.

California African-American Museum (3105)
California Children and Families Commission (4250)
California Debt and Investment Advisory Commission (0956)
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 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)
Commission on Peace Officer Standards and Training (8120)
Commission on Teacher Credentialing (6360)
Commission on the Status of Women and Girls (8820)
Department of Alcoholic Beverage Control (2100)
Department of Cannabis Control (1115)
Department of Conservation (3480)
Department of Financial Protection and Innovation (1701)
Department of General Services (7760)
Department of Health Care Access and Information (4140)
Department of Industrial Relations (7350)

Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2023

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2023, 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, 2023.

Department of Insurance (0845)
Department of Justice (0820)
Department of Managed Health Care (4150)
Department of Parks and Recreation (3790)
Department of Public Health (4265)
Department of Real Estate (2320)
Department of Resources Recycling and Recovery (3970)
Department of Technology (7502)
Department of the California Highway Patrol (2720)
Department of Toxic Substances Control (3960)
Emergency Medical Services Authority (4120)
Energy Resources Conservation and Development Commission (3360)
Exposition Park (3100)
Fair Political Practices Commission (8620)
Franchise Tax Board (7730)
Office of Emergency Services (0690)
Prison Industry Authority (5420)
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 Controller (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, 2023

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2023.

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 Debt Limit Allocation Committee (0959)
California Department of Aging (4170)
California Law Revision Commission (8830)
California Privacy Protection Agency (1703)
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 Tahoe Conservancy (3125)
California Tax Credit Allocation Committee (0968)
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)

Report of Accounts Outside the State Treasury

No Accounts Outside the State Treasury to Report as of June 30, 2023

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2023.

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)
 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)
 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)
 Oakland Joint Powers Authority (0979)
 Office of Administrative Law (7910)
 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)
 Riverside County Public Financing Authority (0973)
 Sacramento City Financing Authority (0972)
 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)
 Special Resources Programs (3110)
 State Coastal Conservancy (3760)
 State Council on Developmental Disabilities (4100)

(Continued)

Report of Accounts Outside the State Treasury No Accounts Outside the State Treasury to Report as of June 30, 2023

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2023.

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)

(Concluded)

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

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Acting Chief Operating Officer

Regina V. Evans
Chief of Staff

Michael Carter
Acting Chief Administrative Officer

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