

State of California

Budgetary/Legal Basis Annual Report

For the Fiscal Year Ended June 30, 2025

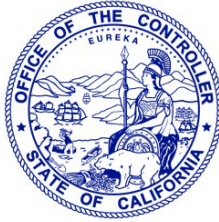


MALIA M. COHEN
California State Controller



MALIA M. COHEN

California State Controller



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

April 30, 2026

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, 2025. 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 2026-27 Governor's Budget should reconcile with this report.

Major highlights of this report include the following:

- General Fund revenues increased by 15.7 percent, from \$191.5 billion in fiscal year 2023-24 to \$221.5 billion in fiscal year 2024-25. This \$30.0 billion increase resulted primarily from personal income tax and corporation tax revenues.
- Personal income tax and corporation tax revenues increased due to higher capital gains realizations, improved stock market performance, and economic wage growth.
- General Fund expenditures increased by 4.5 percent, from \$208.7 billion in fiscal year 2023-24 to \$218.0 billion in fiscal year 2024-25. This \$9.3 billion increase in expenditures in fiscal year 2024-25 is due primarily to special funding for the Middle-Mile Broadband Initiative, repayment of a General Fund cash flow loan related to the COVID-19 Rent Relief Program, and increased funding for programs in health and human services.
- During fiscal year 2024-25, DOF issued Executive Order 25/26-A, as authorized under the Budget Act of 2024, to implement the deferral of June 2025 payroll expenditures totaling

\$3.3 billion to July 2025; \$1.3 billion for the General Fund and \$2.0 billion for various governmental and non-governmental cost funds.

- General Fund ending fund balance increased from approximately \$19.6 billion of June 30, 2024, to \$44.3 billion as of June 30, 2025. The \$44.3 billion fund balance includes \$39.0 billion in reserves, \$1.3 billion in Deferred Payroll, \$3.5 billion in the Special Fund for Economic Uncertainties and \$536 million in Unreserved-Undesignated. Reserved funds are set aside for specific purposes and, therefore, are not available for appropriation.

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

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

Sincerely,

Original signed by

Malia M. Cohen

Contents

SUMMARY FINANCIAL STATEMENTS

Combined Statements

Combined Balance Sheet – All Fund Types	6
Combined Statement of Operations – All Fund Types	8

Comparative Statements

Comparative Statement of Actual and Estimated Revenues – All Governmental Cost Funds	12
Comparative Statement of Actual and Budgeted Expenditures – All Governmental Cost Funds	14

Notes to the Financial Statements	17

DETAILED FINANCIAL STATEMENTS

Governmental Cost Funds – Special Fund Types

General Fund Special Accounts

Balance Sheet	32
Statement of Operations	44

Feeder Funds

Balance Sheet	58
Statement of Operations	60

Transportation Funds

Balance Sheet	64
Statement of Operations	68

Other Governmental Cost Funds

Balance Sheet	74
Statement of Operations	178

Nongovernmental Cost Funds

Bond Funds

Balance Sheet	286
Statement of Operations	304

Trust and Agency Funds – Federal

Balance Sheet	324
Statement of Operations	330

Public Service Enterprise Funds

Balance Sheet	336
Statement of Operations	344

Working Capital and Revolving Funds

Balance Sheet	354
Statement of Operations	364

Retirement Funds

Balance Sheet	376
Statement of Operations	380

Trust and Agency Funds – Other

Balance Sheet	384
Statement of Operations	414

STATISTICAL SECTION

Governmental Cost Funds Revenue and Expenditure Detail

General Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance	448
Governmental Cost Funds – Schedule of Revenues by Source	450
Governmental Cost Funds – Schedule of Expenditures by Function and Character	452
Governmental Cost Funds – Statement of Revenues, Expenditures, and Changes in Fund Balance	454
Governmental Cost Funds – Detailed Statement of Revenues	456
Governmental Cost Funds – Detailed Statement of Expenditures by Function and Character	460

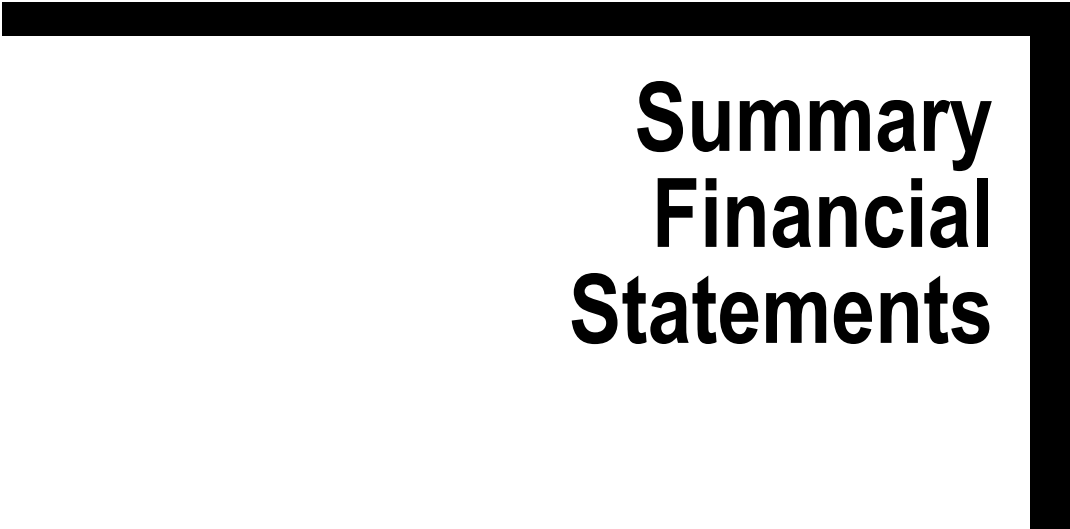
Bond Interest and Redemption

General Obligation Bonds – Interest and Redemption	474
Bonded Debt – Annual Redemption and Interest Requirement	476

Report of Accounts Outside the State Treasury

Active Accounts with Balances	486
Active Accounts with Zero Balance	492
No Accounts Outside the State Treasury	494

Acknowledgments	497



Summary Financial Statements

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Combined Statements

Combined Balance Sheet

All Fund Types

June 30, 2025

(Amounts in thousands)

	Governmental Cost Funds			
	Special Fund Types			
	General Fund	General Fund Special Accounts	Feeder Funds	Transportation Funds
ASSETS				
Cash in State Treasury and Agency Accounts	\$ 38,124,381	\$ 20,011,273	\$ 3,676,450	\$ 534,227
PMIA Loans Receivable	—	38,552	5,868	314
Deposits in Surplus Money Investment Fund	—	1,168,958	—	10,634,966
Amount on Deposit With U.S. Treasury	—	—	—	—
Receivables	388,482	181,889	31,736,145	1,243,597
Due From Other Funds	30,337,373	7,764,719	554,193	5,626,311
Due From Other Governments	372,657	8,322	—	7,398
Prepaid Expenses	457,463	1,927	—	53,521
Inventory	—	—	—	—
Investments	—	—	—	—
Advances and Loans Receivable	212,105	—	—	—
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	4	—	—	—
Total Assets	\$ 69,892,465	\$ 29,175,640	\$ 35,972,656	\$ 18,100,334
LIABILITIES				
Accounts Payable	\$ 3,869,053	\$ 125,038	\$ 11,601	\$ 382,176
Benefits Payable	—	—	—	—
Due To Other Funds	4,480,237	1,760,650	27,842,088	6,017,848
Due To Other Governments	16,445,535	11,461	3,189,480	930,504
Accrued Interest Payable	—	—	—	—
Dividends Payable	—	—	—	—
Advance Collections	53,273	37,282	284	263,926
Deposits	—	—	—	2,913
PMIA Loans Payable	—	—	—	—
Advances From Other Funds	—	—	—	—
Interfund Loans Payable	—	—	—	—
Contracts and Notes Payable	—	—	—	—
Bonds Payable	—	—	—	—
Other Liabilities	695,913	6,860,994	4,929,203	151,290
Total Liabilities	25,544,011	8,795,425	35,972,656	7,748,657
FUND BALANCE				
Contributed Capital	—	—	—	—
Reserved for Employees' Benefits	—	—	—	—
Reserved for Unencumbered Balances of Continuing Appropriations	13,435,344	205,609	—	13,611,040
Reserved for Deposits	—	—	—	—
Special Funds for Economic Uncertainties	3,510,175	—	—	—
Budget Stabilization Account	—	18,291,422	—	—
Contingency Reserve for Economic Uncertainties	—	1,561,041	—	1,003,992
Unreserved-Undesignated	536,005	(74,473)	—	(7,936,262)
Total Fund Balance (Deficit) – Unadjusted	17,481,524	19,983,599	—	6,678,770
Adjustments to Fund Balance				
Deferred Payroll	1,290,761	54,240	—	482,422
Reserved for Encumbrances	25,576,169	342,376	—	3,190,485
Total Fund Balance (Deficit) – Adjusted	44,348,454	20,380,215	—	10,351,677
Total Liabilities, Reserves, and Fund Balance	\$ 69,892,465	\$ 29,175,640	\$ 35,972,656	\$ 18,100,334

Nongovernmental Cost Funds							
Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds – Federal	Other Nongovernmental Cost Funds				Total (Memorandum Only)
			Public Service Enterprise Funds	Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 9,151,324	\$ 28,827	\$ 2,213,570	\$ 751,399	\$ 76,184,491	\$ 1,411,670	\$ 46,821,250	\$ 198,908,862
17,314	54	2,850	214	147,047	2	50,528	262,743
33,184,256	4,172,251	31,002	9,506,789	2,859,439	3,114,075	7,821,382	72,493,118
—	—	—	—	—	—	—	—
1,689,916	13,139	647,209	2,091,448	39,248	108,903,267	5,143,077	152,077,417
10,961,836	426,787	760,223	482,337	3,798,350	118,280	3,378,972	64,209,381
58,365	5,004	19,729,136	77,915	496,773	180	31,891	20,787,641
8,990	98	4,728	158,766	28,889	1,511	29,855	745,748
—	—	—	25,168	90,330	—	10,183	125,681
—	—	—	21,107,999	11,530	1,097,272,090	41,033,199	1,159,424,818
1,235	—	—	4,535,857	8,934,573	—	76,110	13,759,880
—	—	—	—	—	—	—	—
—	—	2,858	14,109,333	9,640,671	1,068,717	3,818,214	28,639,793
—	—	122,566	316,271	521,138	16,636	99,790	1,076,401
—	—	(125,424)	(7,012,837)	(946,763)	—	(3,916,985)	(12,002,009)
—	—	—	—	—	—	51,808,308	51,808,308
—	—	—	3,314,210	—	—	9,845,450	13,159,660
—	—	1	184,532	74,084	178,764	51,794	489,179
\$ 55,073,236	\$ 4,646,160	\$ 23,388,719	\$ 49,649,401	\$ 101,879,800	\$ 1,212,085,192	\$ 166,103,018	\$ 1,765,966,621
\$ 1,419,324	\$ 623,960	\$ 8,405,966	\$ 2,599,512	\$ 2,249,187	\$ 206,734,609	\$ 4,610,289	\$ 231,030,715
—	—	—	864,947	—	—	—	864,947
6,279,251	1,587,161	4,551,999	700,403	4,462,140	1,904,081	2,756,915	62,342,773
5,819,686	126,966	30,938,693	16,752	3,454,895	—	2,224,507	63,158,479
—	—	—	62,069	127,910	—	27,553	217,532
—	—	—	221,415	—	—	—	221,415
403,816	—	73,720	573,710	78,426	—	1,149,582	2,634,019
105,885	—	—	263,910	80,182,447	—	1,032,829	81,587,984
—	—	—	—	262,743	—	—	262,743
—	—	7,863	5,960	298,150	—	—	311,973
—	—	—	—	—	—	—	—
—	—	—	283,465	2,560,506	6,248	329,414	3,179,633
—	—	—	5,337,547	11,421,999	332,747	9,556,165	26,648,458
42,823	—	70,775	14,987,187	692,036	48,736,218	5,550,091	82,716,530
14,070,785	2,338,087	44,049,016	25,916,877	105,790,439	257,713,903	27,237,345	555,177,201
—	—	—	—	111,222	—	—	111,222
—	—	—	—	—	954,323,353	—	954,323,353
14,890,673	16,701,959	—	—	—	—	—	58,844,625
—	—	—	—	—	—	72,279,342	72,279,342
—	—	—	—	—	—	—	3,510,175
—	—	—	—	—	—	—	18,291,422
17,307,915	—	—	—	—	—	—	19,872,948
(3,192,180)	(19,168,869)	(20,895,066)	23,608,411	(4,113,246)	—	66,016,281	34,780,601
29,006,408	(2,466,910)	(20,895,066)	23,608,411	(4,002,024)	954,323,353	138,295,623	1,162,013,688
359,155	10,627	234,769	124,113	91,385	47,936	570,050	3,265,458
11,636,888	4,764,356	—	—	—	—	—	45,510,274
41,002,451	2,308,073	(20,660,297)	23,732,524	(3,910,639)	954,371,289	138,865,673	1,210,789,420
\$ 55,073,236	\$ 4,646,160	\$ 23,388,719	\$ 49,649,401	\$ 101,879,800	\$ 1,212,085,192	\$ 166,103,018	\$ 1,765,966,621

Combined Statement of Operations

All Fund Types

Year Ended June 30, 2025

(Amounts in thousands)

	Governmental Cost Funds			
	General Fund	Special Fund Types		
		General Fund Special Accounts	Feeder Funds	Transportation Funds
FUND BALANCE (DEFICIT), BEGINNING	\$ 19,619,568	\$ 25,820,421	\$ —	\$ 9,221,371
ADDITIONS				
Revenues	221,529,618	1,200,924	20,018,691	19,861,194
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	—	—	213,299,163	—
Sales Tax Collected for Local Government	—	—	26,222,967	—
Transfers From Other Funds	18,997,572	840,937	—	24,671,269
Proceeds From Sale of Bonds	—	—	—	—
Prior Year Revenue Adjustments	4,310,084	12,229	4,225,718	10,599
Prior Year Surplus Adjustments	—	—	—	—
Other Additions	155,473	21,872,803	2,600,404	14,797,741
Total Additions	244,992,747	23,926,893	266,366,943	59,340,803
DEDUCTIONS				
Appropriation Expenditures				
State Operations	49,264,635	1,038,880	190,324	8,948,600
Local Assistance	168,186,377	546,080	—	5,197,469
Capital Outlay	596,009	—	—	1,986,630
Total Appropriation Expenditures	218,047,021	1,584,960	190,324	16,132,699
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	—	—	213,299,163	—
Distribution of Local Sales Tax Collections	—	—	26,222,967	—
Transfers To Other Funds	4,008,524	5,940,090	19,981,564	26,032,338
Interest on Bonded Debt	—	—	—	—
Redemptions of Bonds and Notes	—	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(1,791,684)	(19,065)	—	1,248,593
Prior Year Surplus Adjustments	—	—	—	—
Other Deductions	—	21,861,114	6,672,925	14,796,867
Total Deductions	220,263,861	29,367,099	266,366,943	58,210,497
FUND BALANCE (DEFICIT), ENDING	\$ 44,348,454	\$ 20,380,215	\$ —	\$ 10,351,677

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

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

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

§ Beginning fund balance is restated due to fund reclassification.

Nongovernmental Cost Funds							
Other Governmental Cost Funds	Bond Funds	Trust and Agency Funds – Federal	Public Service Enterprise Funds	Other Nongovernmental Cost Funds			Total (Memorandum Only)
				Working Capital and Revolving Funds	Retirement Funds	Trust and Agency Funds – Other	
\$ 43,284,665	\$ 1,723,718	\$ (15,868,589) *	\$ 22,400,524 †	\$ (4,859,322) ^	\$ 871,214,281	\$ 129,741,192	\$ 1,102,297,829
46,350,846	—	—	—	—	—	—	308,961,273
—	18,843	5,355,992	29,399,779	22,026,318	—	190,865,588	247,666,520
—	—	152,863,825	—	—	—	2,608,899	155,472,724
—	—	—	—	—	32,391,996	5,508,979	37,900,975
—	152,025	—	927,700	18,182	97,563,279	2,384,732	101,045,918
—	—	—	—	—	—	—	—
—	—	—	—	—	—	40,870,648	40,870,648
—	—	—	—	—	11,685,459	342,762	12,028,221
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	213,299,163
—	—	—	—	—	—	—	26,222,967
59,888,967	425,886	8,720,601	196,440	940,771	—	6,949,806	121,632,249
—	—	—	—	—	—	—	—
26,433	548	(2,667)	30,530	1,809	1,086,076	58,263	9,759,622
—	—	—	—	—	—	—	—
10,727	3,985,042	—	1,242,853	378,171	4,885,160	5,409,995	55,338,369
106,276,973	4,582,344	166,937,751	31,797,302	23,365,251	147,611,970	254,999,672	1,330,198,649
10,100,579	—	—	—	—	—	—	69,543,018
54,119,791	—	—	—	—	—	—	228,049,717
(67,527)	—	—	—	—	—	—	2,515,112
64,152,843	—	—	—	—	—	—	300,107,847
—	3,602,880	150,108,526	25,759,777	23,150,760	—	206,798,885	409,420,828
—	—	—	—	—	—	36,647,862	36,647,862
—	—	—	—	—	—	—	—
—	—	—	—	—	9,041,181	—	9,041,181
—	—	—	—	—	541,563	—	541,563
—	—	—	—	—	—	—	—
—	—	—	—	—	54,869,810	—	54,869,810
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	213,299,163
—	—	—	—	—	—	—	26,222,967
44,991,361	426,116	14,988,260	2,312,963	124,721	3,791	2,215,935	121,025,663
—	—	—	258,489	—	11,386	—	269,875
—	—	—	963,343	—	—	—	963,343
—	—	—	—	—	—	—	—
(585,017)	(31,007)	6,632,673	796,868	(858,913)	(12,769)	5,585	5,385,264
—	—	—	54,945	—	—	2	54,947
—	—	—	318,917	—	—	206,922	43,856,745
108,559,187	3,997,989	171,729,459	30,465,302	22,416,568	64,454,962	245,875,191	1,221,707,058
\$ 41,002,451	\$ 2,308,073	\$ (20,660,297) *	\$ 23,732,524	\$ (3,910,639) ^	\$ 954,371,289	\$ 138,865,673	\$ 1,210,789,420

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Comparative Statements

Comparative Statement of Actual and Estimated Revenues All Governmental Cost Funds

Year Ended June 30, 2025

(Amounts in thousands)

	General Fund		
	Actual	Estimated *	Variance Favorable/ (Unfavorable)
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Taxes and Fees	\$ 419,039	\$ 416,560	\$ 2,479
Cannabis Excise & Cultivation Tax	—	—	—
Cigarette Tax	37,026	36,354	672
Corporation Tax	41,655,877	41,696,180	(40,303)
Insurance Gross Premiums Tax	4,264,423	4,176,800	87,623
Mobilehome In-Lieu Tax	906	744	162
Motor Vehicle License (In-Lieu) Fees	6	2	4
Motor Vehicle Fuel Tax – Diesel	—	—	—
Motor Vehicle Fuel Tax – Gasoline	—	—	—
Motor Vehicle Registration and Other Fees	—	—	—
Transportation Improvement Fees	—	—	—
Personal Income Tax	132,764,985	126,277,473	6,487,512
Retail Sales and Use Tax	33,898,727	33,705,744	192,983
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Retail Sales and Use Tax – Realignment	—	—	—
Total Major Taxes and Licenses	213,040,989	206,309,857	6,731,132
MINOR REVENUES	8,488,629	6,728,330	1,760,299
TOTAL ALL REVENUES	\$ 221,529,618	\$ 213,038,187	\$ 8,491,431

* Refer to Notes section 1H.

Special Fund Types			Total		
Actual	Estimated *	Variance Favorable/ (Unfavorable)	Actual	Estimated	Variance Favorable/ (Unfavorable)
\$ —	\$ —	\$ —	\$ 419,039	\$ 416,560	\$ 2,479
586,900	589,795	(2,895)	586,900	589,795	(2,895)
1,187,857	1,176,427	11,430	1,224,883	1,212,781	12,102
—	—	—	41,655,877	41,696,180	(40,303)
—	—	—	4,264,423	4,176,800	87,623
1,888	2,088	(200)	2,794	2,832	(38)
3,698,975	3,621,649	77,326	3,698,981	3,621,651	77,330
1,531,794	1,559,373	(27,579)	1,531,794	1,559,373	(27,579)
7,936,728	7,951,695	(14,967)	7,936,728	7,951,695	(14,967)
6,248,700	6,216,113	32,587	6,248,700	6,216,113	32,587
2,699,258	2,662,160	37,098	2,699,258	2,662,160	37,098
2,564,886	3,773,544	(1,208,658)	135,329,871	130,051,017	5,278,854
15,270,444	1,111,058	14,159,386	49,169,171	34,816,802	14,352,369
—	—	—	—	—	—
4,748,247	14,185,821	(9,437,574)	4,748,247	14,185,821	(9,437,574)
46,475,677	42,849,723	3,625,954	259,516,666	249,159,580	10,357,086
40,955,978	45,130,945	(4,174,967)	49,444,607	51,859,275	(2,414,668)
\$ 87,431,655	\$ 87,980,668	\$ (549,013)	\$ 308,961,273	\$ 301,018,855	\$ 7,942,418

Comparative Statement of Actual and Budgeted Expenditures All Governmental Cost Funds

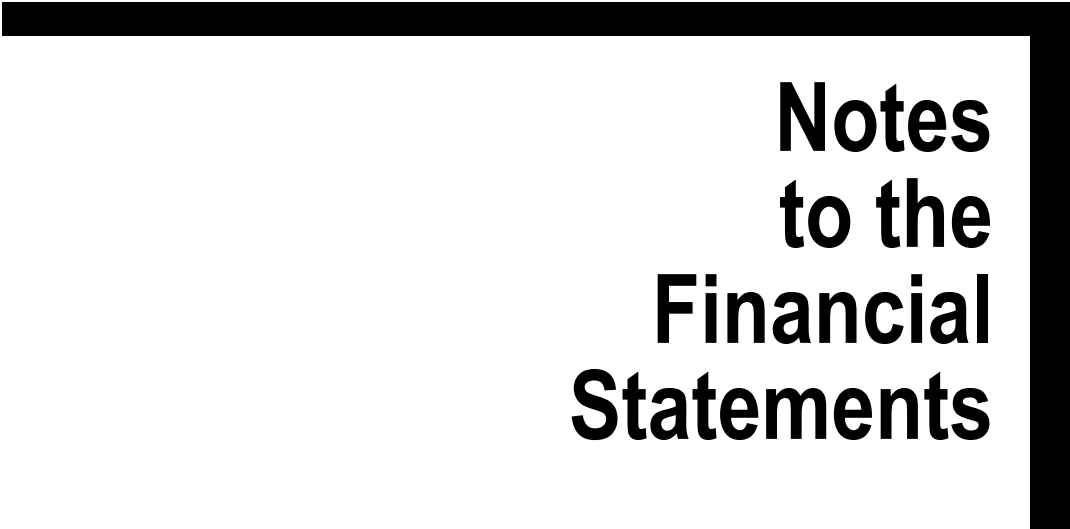
Year Ended June 30, 2025

(Amounts in thousands)

	General Fund		
	Actual	Budgeted	Variance Favorable/ (Unfavorable)
EXPENDITURES			
Legislative, Judicial, and Executive			
Legislative	\$ 607,984	\$ 607,984	\$ —
Judicial	3,231,503	3,657,320	425,817
Executive	3,415,644	4,249,334	833,690
Business, Consumer Services, and Housing	3,997,315	4,667,162	669,847
Transportation	254,756	477,857	223,101
Natural Resources	6,172,111	7,867,490	1,695,379
Environmental Protection	(363,681)	(39,082)	324,599
Health and Human Services	73,107,955	78,353,622	5,245,667
Corrections and Rehabilitation	14,119,511	14,417,163	297,652
Education			
Education K – 12	74,193,574	74,259,578	66,004
Higher Education	21,850,230	21,864,515	14,285
Labor and Workforce Development	864,396	915,034	50,638
Government Operations	5,815,783	5,967,342	151,559
General Government			
Non-Agency Departments	2,020,531	2,347,396	326,865
Tax Relief/Local Government	602,082	654,187	52,105
Shared Revenues	299	299	—
Other Statewide Expenditures	6,892,884	7,428,834	535,950
Reserved for Encumbrances	2,421,784	2,421,784	—
Statewide General Administrative Expenditures (Pro Rata)	(1,003,575)	(1,003,575)	—
General Fund Credits from Federal Funds (SWCAP)	(154,065)	(154,065)	—
TOTAL ALL EXPENDITURES	\$ 218,047,021	\$ 228,960,179	\$ 10,913,158

Special Fund Types			Total		
Actual	Budgeted	Variance Favorable/ (Unfavorable)	Actual	Budgeted	Variance Favorable/ (Unfavorable)
\$ 303,727	\$ 303,727	\$ —	\$ 911,711	\$ 911,711	\$ —
1,800,968	1,961,257	160,289	5,032,471	5,618,577	586,106
2,940,420	3,435,783	495,363	6,356,064	7,685,117	1,329,053
1,929,832	2,041,652	111,820	5,927,147	6,708,814	781,667
14,332,190	16,271,754	1,939,564	14,586,946	16,749,611	2,162,665
3,241,784	3,478,805	237,021	9,413,895	11,346,295	1,932,400
3,956,772	4,390,597	433,825	3,593,091	4,351,515	758,424
46,794,725	50,905,588	4,110,863	119,902,680	129,259,210	9,356,530
59,360	59,360	—	14,178,871	14,476,523	297,652
90,520	90,942	422	74,284,094	74,350,520	66,426
256,494	257,345	851	22,106,724	22,121,860	15,136
974,669	1,152,723	178,054	1,839,065	2,067,757	228,692
224,601	280,743	56,142	6,040,384	6,248,085	207,701
2,394,022	2,628,612	234,590	4,414,553	4,976,008	561,455
(695)	(695)	—	601,387	653,492	52,105
3,717,409	3,717,409	—	3,717,708	3,717,708	—
(558,684)	(152,568)	406,116	6,334,200	7,276,266	942,066
(1,296,505)	(1,296,505)	—	1,125,279	1,125,279	—
899,217	899,217	—	(104,358)	(104,358)	—
—	—	—	(154,065)	(154,065)	—
\$ 82,060,826	\$ 90,425,746	\$ 8,364,920	\$ 300,107,847	\$ 319,385,925	\$ 19,278,078

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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, 2025. 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 12 state departments represents only a small portion of the expenditure activity; therefore, those departments continue to report on a modified accrual basis.

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

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

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

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

D. Capital Assets

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

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

E. Long-Term Obligations

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

F. Fund Equity

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

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

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

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

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

Deferred Payroll represents the amount of June 2025 payroll expenditures deferred to July 2025 for all state departments paid through the uniform payroll system. Executive Order 25/26-A was issued by the DOF, as authorized under Control Section 12.45 of the Budget Act of 2024 and pursuant to Government Control sections 12472.5 and 13302, to implement the deferral of June 2025 payroll expenditures for various governmental and nongovernmental cost funds. June 2025 payroll expenditures were realized in July 2025.

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, 2025, the SFEU has a balance of \$3.5 billion, which is shown as a separate line from the balance of \$536 million 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, 2025. 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 2025-26 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 2024-25.

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 XIIIB 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 XIIIB 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 2024-25, 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, 2025, general obligation bonds outstanding in the amount of approximately \$777 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, 2025, commercial paper notes of \$1.0 billion were outstanding.

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

A. Emergency Response Funding

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

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

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

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

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

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

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

July 2014 marked the launch of Wave 1 of the FI\$Cal Project for nine state departments. In July 2015, 43 additional departments implemented FI\$Cal as part of Wave 2. The 2016 Release in July 2016 added seven additional departments. In July 2017 and January 2018, 25 more departments implemented FI\$Cal. In addition, 43 more departments participated in the 2018 Release implementation in July 2018. In September 2022, the Legislature declared the FI\$Cal Project to be complete, as memorialized in AB 156. SCO statewide accounting and reporting is planned to transition to FI\$Cal for the 2026-27 fiscal year.

The Department of Rehabilitation was unable to submit fiscal year 2024-25 financial statements prior to the cut-off of producing the BLBAR for the following funds: General Fund (Fund 0001), Traumatic Brain Injury Fund (Fund 0311), Deaf and Disabled Telecommunications Program Administrative Committee Fund (Fund 0483), Vending Stand Fund (Fund 0600), Orientation Center for the Blind Trust Fund (Fund 0610), Rehabilitation Revolving Loan Guarantee Fund (Fund 0665), Public Awards Fund (Fund 0846), Federal Trust Fund (Fund 0890), Special Deposit Fund (Fund 0942), Fiduciary Funds Outside the Centralized Treasury System (Fund 0990), Opioid Settlements Fund (Fund 3397), Home & Community-Based Services American Rescue Plan Fund (Fund 8507), and BEP Vendor Loan Interest Rate Buy-Down Fund (Fund 9727). SCO included cash basis balances from its legacy accounting system for these thirteen funds in the BLBAR.

D. Proposition 55

In November 2016, voters passed Proposition 55, The California Extension of the Proposition 30 Income Tax Increase Initiative, which extended the personal income tax increase to 2030. These increases affect high-income taxpayers with single filer taxable incomes over \$250,000, adjusted for inflation. The measure affects roughly one and a half percent of taxpayers. Proposition 55 did not extend the quarter percent increase of the sales tax rate that voters approved in Proposition 30; that sales tax increase expired at the end of 2016. The revenue from Proposition 55 will provide increased funding for schools, community colleges, health care for low-income people, budget reserves, and debt payments.

E. State and Local Realignment Funds

Realignment funds serve as pass-through funds for revenues that are transferred to local governments. All realignment funds should have a zero dollar fund balance, except for two funds, due to timing issues. The Local Revenue Fund (Fund 0330) has a fund balance of \$19 million and the Local Revenue Fund 2011 (Fund 3171) has a fund balance of \$66 million. As a result, the total ending fund balance in the Local Realignment funds for fiscal year 2024-25 is \$85 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.

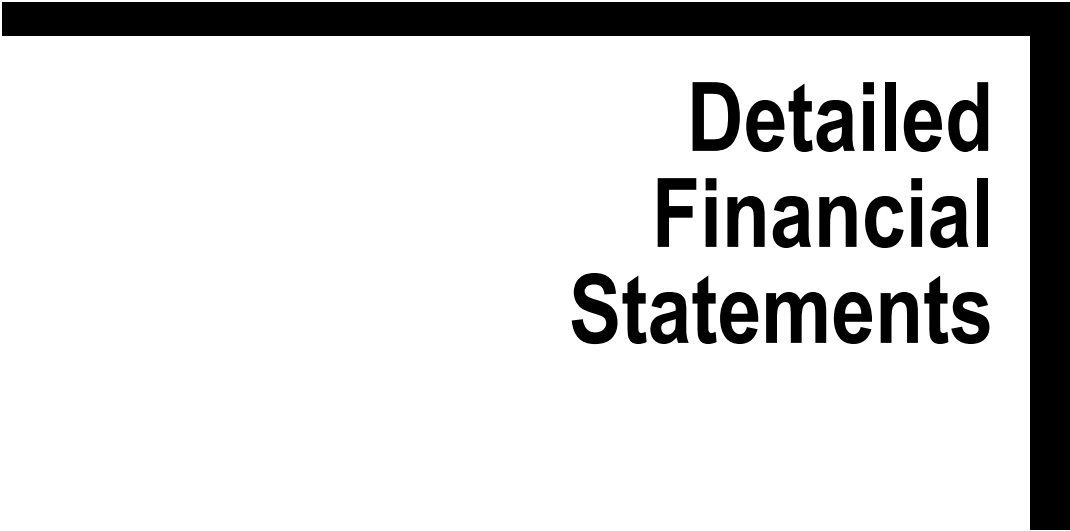
Accounts outside the centralized State Treasury System are reviewed periodically to ensure legal authority and/or DOF approval. If an account was approved by DOF and any conditions of the approval must be updated, including the account's purpose or banking information, a new request for approval must 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, 2025;
- Agencies with active accounts with zero balances as of June 30, 2025; and
- Agencies that have declared that they have no accounts outside the State Treasury to report as of June 30, 2025.

* 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, 2025. 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, 2025.

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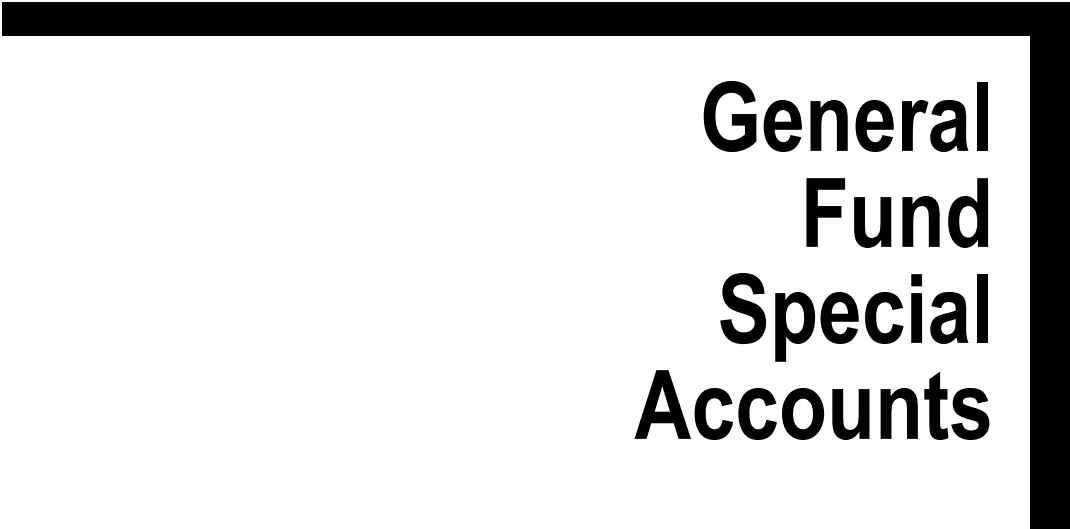
Detailed Financial Statements

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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, 2025

(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	\$ —	\$ 725	\$ 1
Deposits in Surplus Money Investment Fund	7,772	—	36,106
Receivables	747	—	—
Due From Other Funds	142	—	1,119
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,661	\$ 725	\$ 37,226
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 230
Due To Other Funds	57	—	19
Due To Other Governments	—	—	1
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	57	—	250
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	8,549	725	36,276
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	8,549	725	36,276
Adjustments to Fund Balance			
Deferred Payroll	55	—	572
Reserved for Encumbrances	—	—	128
Total Fund Balance (Deficit) – Adjusted	8,604	725	36,976
Total Liabilities and Fund Balance	\$ 8,661	\$ 725	\$ 37,226

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)
\$ 17,633,422	\$ —	\$ 1	\$ 30	\$ 261	\$ 3,173	\$ 2
—	17,348	5	—	—	—	61,859
—	—	—	—	—	—	309
658,000	185	—	1	2	—	9,192
—	—	—	—	3	—	1,842
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 18,291,422	\$ 17,533	\$ 6	\$ 31	\$ 266	\$ 3,173	\$ 73,204
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,482
—	—	—	31	2	—	2,674
—	—	—	—	—	—	436
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	14,667
—	—	—	31	2	—	20,259
—	—	—	—	—	77,646	10,366
18,291,422	—	—	—	—	—	—
—	14,583	6	—	262	—	35,944
—	—	—	—	—	(74,473)	—
18,291,422	14,583	6	—	262	3,173	46,310
—	—	—	—	2	—	1,425
—	2,950	—	—	—	—	5,210
18,291,422	17,533	6	—	264	3,173	52,945
\$ 18,291,422	\$ 17,533	\$ 6	\$ 31	\$ 266	\$ 3,173	\$ 73,204

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2025

(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	\$ 17,584	\$ 1,957
Deposits in Surplus Money Investment Fund	2,576	—	7,410
Receivables	—	1	2,140
Due From Other Funds	—	585	4,305
Due From Other Governments	—	60	602
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,577	\$ 18,230	\$ 16,414
LIABILITIES			
Accounts Payable	\$ —	\$ 3,883	\$ 2,705
Due To Other Funds	—	854	1,516
Due To Other Governments	—	9,906	59
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	3	—
Total Liabilities	—	14,646	4,280
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	2,577	2,985	7,760
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,577	2,985	7,760
Adjustments to Fund Balance			
Deferred Payroll	—	585	2,135
Reserved for Encumbrances	—	14	2,239
Total Fund Balance (Deficit) – Adjusted	2,577	3,584	12,134
Total Liabilities and Fund Balance	\$ 2,577	\$ 18,230	\$ 16,414

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)
\$ 4	\$ 54	\$ —	\$ 1,969	\$ —	\$ 24,546	\$ 1
809	2,831	168	78,138	—	42,156	3,190
22	163	—	6	68	67	—
89	390	2	1,758	—	92,321	34
1	126	—	671	—	—	—
—	—	—	—	—	387	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 925	\$ 3,564	\$ 170	\$ 82,542	\$ 68	\$ 159,477	\$ 3,225
\$ 4	\$ 23	\$ —	\$ 38	\$ —	\$ 1,294	\$ —
—	2	—	2,551	—	3,567	—
—	—	—	32	—	6	—
—	—	—	13,450	—	401	—
—	—	—	—	—	—	—
—	—	—	—	—	23,700	—
4	25	—	16,071	—	28,968	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
889	3,363	170	65,035	68	108,915	3,225
—	—	—	—	—	—	—
889	3,363	170	65,035	68	108,915	3,225
32	173	—	916	—	7,614	—
—	3	—	520	—	13,980	—
921	3,539	170	66,471	68	130,509	3,225
\$ 925	\$ 3,564	\$ 170	\$ 82,542	\$ 68	\$ 159,477	\$ 3,225

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2025

(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	\$ 5	\$ —	\$ 856
Deposits in Surplus Money Investment Fund	210	3,545	—
Receivables	—	—	—
Due From Other Funds	43	53	12
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 258	\$ 3,598	\$ 868
LIABILITIES			
Accounts Payable	\$ 1	\$ —	\$ —
Due To Other Funds	89	66	—
Due To Other Governments	—	412	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	90	478	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	130	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	132	1,794	868
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	132	1,924	868
Adjustments to Fund Balance			
Deferred Payroll	28	13	—
Reserved for Encumbrances	8	1,183	—
Total Fund Balance (Deficit) – Adjusted	168	3,120	868
Total Liabilities and Fund Balance	\$ 258	\$ 3,598	\$ 868

Geothermal Resources Development Account						
Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 1,490	\$ 58	\$ 37	\$ 2,129	\$ 1	\$ —	\$ 1
52,289	2,892	15,489	56,985	1,938	—	8,651
9,136	58	—	1	—	—	—
8,596	41	195	3,619	36	285	232
3,995	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 75,506	\$ 3,049	\$ 15,721	\$ 62,734	\$ 1,975	\$ 285	\$ 8,884
\$ 2,574	\$ 1	\$ 19	\$ 177	\$ 89	\$ —	\$ —
80	86	86	349	—	171	59
17	—	—	4	—	114	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,671	87	105	530	89	285	59
—	—	—	—	—	—	—
—	—	—	—	—	—	—
65,928	2,948	15,517	60,441	1,886	—	8,766
—	—	—	—	—	—	—
65,928	2,948	15,517	60,441	1,886	—	8,766
4,273	10	29	1,425	—	—	55
2,634	4	70	338	—	—	4
72,835	2,962	15,616	62,204	1,886	—	8,825
\$ 75,506	\$ 3,049	\$ 15,721	\$ 62,734	\$ 1,975	\$ 285	\$ 8,884

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 2,586	\$ —
Deposits in Surplus Money Investment Fund	970	75,128	2,923
Receivables	—	9,884	—
Due From Other Funds	72	24,118	31
Due From Other Governments	—	—	—
Prepaid Expenses	—	742	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,043	\$ 112,458	\$ 2,954
LIABILITIES			
Accounts Payable	\$ —	\$ 710	\$ —
Due To Other Funds	59	6,262	—
Due To Other Governments	—	215	—
Advance Collections	—	8,006	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	59	15,193	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	939	85,429	2,954
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	939	85,429	2,954
Adjustments to Fund Balance			
Deferred Payroll	45	5,841	—
Reserved for Encumbrances	—	5,995	—
Total Fund Balance (Deficit) – Adjusted	984	97,265	2,954
Total Liabilities and Fund Balance	\$ 1,043	\$ 112,458	\$ 2,954

Lake Tahoe Science and Lake Improvement Account (1018)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
\$ 8,483	\$ —	\$ 20,169	\$ 1,400	\$ 4,545	\$ 16,775	\$ 1
—	435	—	—	—	—	53,122
—	—	146	—	69	172	2,584
14	5	158	147	251	3,603	2,218
—	—	—	—	—	103	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8,497	\$ 440	\$ 20,473	\$ 1,547	\$ 4,865	\$ 20,653	\$ 57,925
\$ —	\$ —	\$ 261	\$ —	\$ —	\$ 33	\$ 64
21	—	633	324	69	1,118	2,595
—	—	86	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	24	—
21	—	980	324	69	1,175	2,659
144	—	—	—	—	—	—
—	—	—	—	—	—	—
6,796	440	16,739	996	4,731	18,852	52,097
—	—	—	—	—	—	—
6,940	440	16,739	996	4,731	18,852	52,097
14	—	139	123	60	418	1,619
1,522	—	2,615	104	5	208	1,550
8,476	440	19,493	1,223	4,796	19,478	55,266
\$ 8,497	\$ 440	\$ 20,473	\$ 1,547	\$ 4,865	\$ 20,653	\$ 57,925

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Public Utilities Commission Utilities Reimbursement Account (0462)	Rapid Response Reserve Fund (1028)	Rural CUPA Reimbursement Account (1006)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3,239	\$ 405	\$ 1,259
Deposits in Surplus Money Investment Fund	261,777	—	—
Receivables	96,351	—	—
Due From Other Funds	34,025	—	—
Due From Other Governments	919	—	—
Prepaid Expenses	798	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 397,109	\$ 405	\$ 1,259
LIABILITIES			
Accounts Payable	\$ 9,597	\$ —	\$ —
Due To Other Funds	1,518	—	—
Due To Other Governments	60	—	—
Advance Collections	6,506	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	17,681	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,873	—	—
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	295,993	405	1,259
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	297,866	405	1,259
Adjustments to Fund Balance			
Deferred Payroll	16,303	—	—
Reserved for Encumbrances	65,259	—	—
Total Fund Balance (Deficit) – Adjusted	379,428	405	1,259
Total Liabilities and Fund Balance	\$ 397,109	\$ 405	\$ 1,259

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

Safety Net Reserve Fund * (1019)	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)	State Emergency Telephone Number Account (0022)
\$ —	\$ 1	\$ —	\$ 3,497	\$ 1	\$ 9	\$ 90,024
—	28,194	40,612	—	390	3,275	—
—	—	—	80	—	—	35,450
—	301	20,957	—	4	135	1,076
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 28,496	\$ 61,569	\$ 3,577	\$ 395	\$ 3,419	\$ 126,550
\$ —	\$ 10	\$ 874	\$ —	\$ —	\$ 1	\$ 26,030
—	—	—	8	—	211	4,539
—	—	—	—	—	1	—
—	3,310	—	—	—	9	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,320	874	8	—	222	30,569
—	—	15,526	—	—	—	—
—	—	—	—	—	—	—
—	24,110	7,347	3,568	395	2,817	9,541
—	—	—	—	—	—	—
—	24,110	22,873	3,568	395	2,817	9,541
—	—	—	—	—	96	1,076
—	1,066	37,822	1	—	284	85,364
—	25,176	60,695	3,569	395	3,197	95,981
\$ —	\$ 28,496	\$ 61,569	\$ 3,577	\$ 395	\$ 3,419	\$ 126,550

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Balance Sheet

June 30, 2025

(Amounts in thousands)

	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,215	\$ 37,548	\$ 250
Deposits in Surplus Money Investment Fund	70,167	—	—
Receivables	452	—	—
Due From Other Funds	1,035	275	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 73,869	\$ 37,823	\$ 250
LIABILITIES			
Accounts Payable	\$ —	\$ 6,935	\$ —
Due To Other Funds	393	288	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Other Liabilities	—	—	—
Total Liabilities	393	7,223	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	11,250	—	8
Budget Stabilization Account	—	—	—
Contingency Reserve for Economic Uncertainties	12,454	30,150	242
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	23,704	30,150	250
Adjustments to Fund Balance			
Deferred Payroll	304	134	—
Reserved for Encumbrances	49,468	316	—
Total Fund Balance (Deficit) – Adjusted	73,476	30,600	250
Total Liabilities and Fund Balance	\$ 73,869	\$ 37,823	\$ 250

Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)	The Public School System Stabilization Account (1029)	Toxic Substances Control Account (0557)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Total
\$ 1	\$ 347	\$ 2,164,124	\$ 4,636	\$ 1	\$ —	\$ 20,049,825
6,125	—	—	206,835	3	16,635	1,168,958
—	—	—	23,980	—	3	181,889
330	6,881,586	—	11,527	1	1,613	7,764,719
—	—	—	—	—	—	8,322
—	—	—	—	—	—	1,927
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,456	\$ 6,881,933	\$ 2,164,124	\$ 246,978	\$ 5	\$ 18,251	\$ 29,175,640
\$ 33	\$ 59,333	\$ —	\$ 7,517	\$ —	\$ 120	\$ 125,038
357	—	1,703,522	25,724	2	748	1,760,650
—	—	—	112	—	—	11,461
—	—	—	5,583	—	17	37,282
—	—	—	—	—	—	—
—	6,822,600	—	—	—	—	6,860,994
390	6,881,933	1,703,522	38,936	2	885	8,795,425
—	—	—	88,666	—	—	205,609
—	—	—	—	—	—	18,291,422
5,561	—	460,602	52,176	2	14,834	1,561,041
—	—	—	—	—	—	(74,473)
5,561	—	460,602	140,842	2	14,834	19,983,599
259	—	—	7,560	1	906	54,240
246	—	—	59,640	—	1,626	342,376
6,066	—	460,602	208,042	3	17,366	20,380,215
\$ 6,456	\$ 6,881,933	\$ 2,164,124	\$ 246,978	\$ 5	\$ 18,251	\$ 29,175,640

(Concluded)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Air Toxics Inventory and Assessment Account (0434)	Armory Discretionary Improvement Account (0485)	Attorney General Antitrust Account (0012)
FUND BALANCE (DEFICIT), BEGINNING	\$ 7,421	\$ 712	\$ 49,786
ADDITIONS			
Revenues	1,806	14	3,050
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(12)	2	—
Other Additions	—	—	—
Total Additions	1,794	16	3,050
DEDUCTIONS			
Appropriation Expenditures			
State Operations	611	3	15,632
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	611	3	15,632
Transfers To Other Funds	—	—	17
Adjustments to Prior Year Appropriation Expenditures	—	—	211
Other Deductions	—	—	—
Total Deductions	611	3	15,860
FUND BALANCE (DEFICIT), ENDING	\$ 8,604	\$ 725	\$ 36,976

Budget Stabilization Account (1011)	California Institute for Regenerative Medicine Licensing Revenues and Royalties Fund (1031)	California Mexican American Veterans' Memorial Beautification and Enhancement Account (0120)	California Olympic Training Account (0442)	California State Law Library Special Account (0020)	Cleanup Loans and Environmental Assistance to Neighborhoods Account (1003)	Collins-Dugan California Conservation Corps Reimbursement Account (0318)
\$ 22,559,422	\$ 16,791	\$ 5	\$ —	\$ 188	\$ 3,042	\$ 42,619
—	778	1	30	341	1	63,431
658,000	—	—	—	—	—	—
—	14	—	—	—	—	6,388
—	—	—	—	—	150	—
658,000	792	1	30	341	151	69,819
—	50	—	—	246	—	58,641
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	50	—	—	246	—	58,641
4,926,000	—	—	30	16	20	255
—	—	—	—	3	—	597
—	—	—	—	—	—	—
4,926,000	50	—	30	265	20	59,493
\$ 18,291,422	\$ 17,533	\$ 6	\$ —	\$ 264	\$ 3,173	\$ 52,945

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Consumer Privacy Fund (1030)	Court Collection Account (0242)	Dealers' Record of Sale Special Account (0460)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,599	\$ 978	\$ 24,532
ADDITIONS			
Revenues	978	11,755	30,878
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	8	790
Other Additions	—	—	—
Total Additions	978	11,763	31,668
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	9,009	39,685
Local Assistance	—	—	28
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	9,009	39,713
Transfers To Other Funds	—	118	5,987
Adjustments to Prior Year Appropriation Expenditures	—	30	(1,634)
Other Deductions	—	—	—
Total Deductions	—	9,157	44,066
FUND BALANCE (DEFICIT), ENDING	\$ 2,577	\$ 3,584	\$ 12,134

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)
\$ 960	\$ 3,673	\$ 163	\$ 47,847	\$ 53	\$ 123,039	\$ 48
494	2,554	7	22,453	—	2,893	177
—	17	—	8,750	—	70,000	3,000
(1)	(3)	—	253	—	—	—
—	—	—	—	—	—	—
<u>493</u>	<u>2,568</u>	<u>7</u>	<u>31,456</u>	<u>—</u>	<u>72,893</u>	<u>3,177</u>
531	2,680	—	13,055	—	60,751	—
—	—	—	—	(15)	—	—
—	—	—	—	—	—	—
<u>531</u>	<u>2,680</u>	<u>—</u>	<u>13,055</u>	<u>(15)</u>	<u>60,751</u>	<u>—</u>
1	25	—	83	—	3,102	—
—	(3)	—	(306)	—	1,570	—
—	—	—	—	—	—	—
<u>532</u>	<u>2,702</u>	<u>—</u>	<u>12,832</u>	<u>(15)</u>	<u>65,423</u>	<u>—</u>
<u>\$ 921</u>	<u>\$ 3,539</u>	<u>\$ 170</u>	<u>\$ 66,471</u>	<u>\$ 68</u>	<u>\$ 130,509</u>	<u>\$ 3,225</u>

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2025

(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	\$ 104	\$ 2,988	\$ 795
ADDITIONS			
Revenues	524	158	850
Transfers From Other Funds	—	734	—
Prior Year Revenue Adjustments	14	—	—
Other Additions	—	—	—
Total Additions	538	892	850
DEDUCTIONS			
Appropriation Expenditures			
State Operations	516	885	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	516	885	—
Transfers To Other Funds	4	—	777
Adjustments to Prior Year Appropriation Expenditures	(46)	(125)	—
Other Deductions	—	—	—
Total Deductions	474	760	777
FUND BALANCE (DEFICIT), ENDING	\$ 168	\$ 3,120	\$ 868

Geothermal Resources Development Account						
Fingerprint Fees Account (0017)	Firearm Safety Account (0032)	Gambling Control Fines and Penalties Account (0569)	Gambling Control Fund (0567)	Garment Manufacturers Special Account (0481)	Geothermal Resources Development Account (0034)	Local Government Geothermal Resources Revolving Subaccount (0497)
\$ 61,171	\$ 2,540	\$ 6,468	\$ 7,821	\$ 1,612	\$ —	\$ 8,004
105,877	826	2,402	32,503	216	4,145	368
—	—	7,300	45,018	6,296	—	1,244
(170)	25	—	(85)	—	—	—
—	—	—	—	—	—	—
<u>105,707</u>	<u>851</u>	<u>9,702</u>	<u>77,436</u>	<u>6,512</u>	<u>4,145</u>	<u>1,612</u>
95,311	439	615	23,415	1,633	1,658	769
—	—	—	—	—	—	10
—	—	—	—	—	—	—
<u>95,311</u>	<u>439</u>	<u>615</u>	<u>23,415</u>	<u>1,633</u>	<u>1,658</u>	<u>779</u>
12	—	—	147	—	2,487	12
(1,280)	(10)	(61)	(509)	4,605	—	—
—	—	—	—	—	—	—
<u>94,043</u>	<u>429</u>	<u>554</u>	<u>23,053</u>	<u>6,238</u>	<u>4,145</u>	<u>791</u>
<u>\$ 72,835</u>	<u>\$ 2,962</u>	<u>\$ 15,616</u>	<u>\$ 62,204</u>	<u>\$ 1,886</u>	<u>\$ —</u>	<u>\$ 8,825</u>

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Graphic Design License Plate Account (0078)	Hazardous Waste Control Account (0014)	Illegal Drug Lab Cleanup Account (0065)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,032	\$ 80,838	\$ 2,155
ADDITIONS			
Revenues	1,279	103,139	115
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	13	4,539	—
Other Additions	—	—	—
Total Additions	1,292	107,678	115
DEDUCTIONS			
Appropriation Expenditures			
State Operations	760	93,482	(450)
Local Assistance	288	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,048	93,482	(450)
Transfers To Other Funds	9	1,393	—
Adjustments to Prior Year Appropriation Expenditures	283	(3,624)	(234)
Other Deductions	—	—	—
Total Deductions	1,340	91,251	(684)
FUND BALANCE (DEFICIT), ENDING	\$ 984	\$ 97,265	\$ 2,954

Lake Tahoe Science and Lake Improvement Account (1018)	Local Jurisdiction Energy Assistance Account (0429)	Motor Vehicle Parking Facilities Money Account (0003)	Nuclear Planning Assessment Special Account (0029)	Occupational Lead Poisoning Prevention Account (0070)	Property Acquisition Law Money Account (0002)	Public Utilities Commission Transportation Reimbursement Account (0461)
\$ 7,136	\$ 421	\$ 16,176	\$ 1,381	\$ 6,513	\$ 15,792	\$ 44,540
2,277	19	10,518	4,257	3,643	10,875	38,773
—	—	—	—	—	—	—
1	—	(20)	—	663	65	318
—	—	—	—	—	—	—
<u>2,278</u>	<u>19</u>	<u>10,498</u>	<u>4,257</u>	<u>4,306</u>	<u>10,940</u>	<u>39,091</u>
742	—	7,453	2,578	3,197	7,272	28,101
224	—	—	2,113	—	—	—
—	—	—	—	—	—	—
<u>966</u>	<u>—</u>	<u>7,453</u>	<u>4,691</u>	<u>3,197</u>	<u>7,272</u>	<u>28,101</u>
—	—	4	15	3,033	—	185
(28)	—	(276)	(291)	(207)	(18)	79
—	—	—	—	—	—	—
<u>938</u>	<u>—</u>	<u>7,181</u>	<u>4,415</u>	<u>6,023</u>	<u>7,254</u>	<u>28,365</u>
<u>\$ 8,476</u>	<u>\$ 440</u>	<u>\$ 19,493</u>	<u>\$ 1,223</u>	<u>\$ 4,796</u>	<u>\$ 19,478</u>	<u>\$ 55,266</u>

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Public Utilities Commission Utilities Reimbursement Account (0462)	Rapid Response Reserve Fund (1028)	Rural CUPA Reimbursement Account (1006)
FUND BALANCE (DEFICIT), BEGINNING	\$ 406,579	\$ 405	\$ 369
ADDITIONS			
Revenues	263,617	—	—
Transfers From Other Funds	100	—	—
Prior Year Revenue Adjustments	(1,948)	—	—
Other Additions	—	—	—
Total Additions	261,769	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	238,103	—	—
Local Assistance	—	—	(55)
Capital Outlay	—	—	—
Total Appropriation Expenditures	238,103	—	(55)
Transfers To Other Funds	55,091	—	—
Adjustments to Prior Year Appropriation Expenditures	(4,274)	—	(835)
Other Deductions	—	—	—
Total Deductions	288,920	—	(890)
FUND BALANCE (DEFICIT), ENDING	\$ 379,428	\$ 405	\$ 1,259

Safety Net Reserve Fund (1019)	Site Operation and Maintenance Account (0458)	Site Remediation Account (0018)	State Assistance for Fire Equipment Account (0437)	State Athletic Commission Neurological Examination Account (0492)	State Certified Unified Program Agency Account (3084)	State Emergency Telephone Number Account (0022)
\$ 900,000	\$ 23,811	\$ 37,038	\$ 3,286	\$ 357	\$ 2,647	\$ 111,983
—	1,394	1,936	361	94	2,524	218,800
—	—	34,224	—	—	—	—
—	271	—	—	—	99	(1,156)
—	—	—	—	—	—	—
—	1,665	36,160	361	94	2,623	217,644
—	115	13,453	78	56	2,057	44,764
—	—	—	—	—	—	195,988
—	—	—	—	—	—	—
—	115	13,453	78	56	2,057	240,752
900,000	185	—	—	—	34	34
—	—	(950)	—	—	(18)	(7,140)
—	—	—	—	—	—	—
900,000	300	12,503	78	56	2,073	233,646
\$ —	\$ 25,176	\$ 60,695	\$ 3,569	\$ 395	\$ 3,197	\$ 95,981

(Continued)

Governmental Cost Funds

General Fund Special Accounts

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	State Energy Conservation Assistance Account (0033)	State Motor Vehicle Insurance Account (0026)	State Notes Expense Account (0467)
FUND BALANCE (DEFICIT), BEGINNING	\$ 89,088	\$ 29,445	\$ 250
ADDITIONS			
Revenues	4,216	72,862	—
Transfers From Other Funds	5,221	—	—
Prior Year Revenue Adjustments	(118)	74	—
Other Additions	11,539	—	—
Total Additions	20,858	72,936	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	10,780	71,783	—
Local Assistance	20,450	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	31,230	71,783	—
Transfers To Other Funds	5,240	17	—
Adjustments to Prior Year Appropriation Expenditures	—	(19)	—
Other Deductions	—	—	—
Total Deductions	36,470	71,781	—
FUND BALANCE (DEFICIT), ENDING	\$ 73,476	\$ 30,600	\$ 250

Surface Mining and Reclamation Account (0035)	Tax Relief and Refund Account (0027)	The Public School System Stabilization Account (1029)	Toxic Substances Control Account (0557)	Underground Storage Tank Tester Account (0436)	Unified Program Account (0028)	Total
\$ 4,536	\$ —	\$ 787,651	\$ 257,383	\$ 11	\$ 15,217	\$ 25,820,421
6,035	—	—	152,548	9	12,123	1,200,924
—	—	—	1,033	—	—	840,937
—	—	—	(1,927)	—	4,132	12,229
—	21,861,114	—	—	—	—	21,872,803
6,035	21,861,114	—	151,654	9	16,255	23,926,893
4,498	—	—	169,435	17	14,471	1,038,880
—	—	327,049	—	—	—	546,080
—	—	—	—	—	—	—
4,498	—	327,049	169,435	17	14,471	1,584,960
36	—	—	35,674	—	47	5,940,090
(29)	—	—	(4,114)	—	(412)	(19,065)
—	21,861,114	—	—	—	—	21,861,114
4,505	21,861,114	327,049	200,995	17	14,106	29,367,099
\$ 6,066	\$ —	\$ 460,602	\$ 208,042	\$ 3	\$ 17,366	\$ 20,380,215

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Feeder Funds

Governmental Cost Funds

Feeder Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Alcohol Beverage Control Fund (0081)	Cigarette Tax Fund (0086)	Corporation Tax Fund (0084)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 341	\$ 134	\$ 66,280
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	53,937	2,629	6,722,700
Due From Other Funds	—	—	444,156
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Total Assets	\$ 54,278	\$ 2,763	\$ 7,233,136
LIABILITIES			
Accounts Payable	\$ 489	\$ 5	\$ 11,106
Due To Other Funds	53,789	2,758	2,295,111
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Other Liabilities	—	—	4,926,919
Total Liabilities	54,278	2,763	7,233,136
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	\$ 54,278	\$ 2,763	\$ 7,233,136

* 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
\$ —	\$ —	\$ —	\$ 165,116	\$ 3,450,447	\$ 3,682,318
—	—	—	—	—	—
—	3	118,241	19,827,939	5,010,696	31,736,145
—	—	39,818	48,427	21,792	554,193
—	—	—	—	—	—
—	—	—	—	—	—
<u>\$ —</u>	<u>\$ 3</u>	<u>\$ 158,059</u>	<u>\$ 20,041,482</u>	<u>\$ 8,482,935</u>	<u>\$ 35,972,656</u>
\$ —	\$ —	\$ 1	\$ —	\$ —	\$ 11,601
—	3	157,769	20,039,203	5,293,455	27,842,088
—	—	—	—	3,189,480	3,189,480
—	—	284	—	—	284
—	—	5	2,279	—	4,929,203
<u>—</u>	<u>3</u>	<u>158,059</u>	<u>20,041,482</u>	<u>8,482,935</u>	<u>35,972,656</u>
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
<u>—</u>	<u>3</u>	<u>158,059</u>	<u>20,041,482</u>	<u>8,482,935</u>	<u>35,972,656</u>

(Concluded)

Governmental Cost Funds

Feeder Funds

Statement of Operations

Year Ended June 30, 2025

(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	421,479	37,033	41,738,152
Sales Tax Collected for Local Government	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	5,054	192	227,418
Other Additions	—	—	—
Total Additions	426,533	37,225	41,965,570
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	—	—
Total Appropriation Expenditures	—	—	—
Disbursement of Revenues Collected for Other Funds	421,479	37,033	41,738,152
Distribution of Local Sales Tax Collections	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Other Deductions	5,054	192	227,418
Total Deductions	426,533	37,225	41,965,570
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
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	20,018,691	20,018,691
—	—	4,264,598	132,929,431	33,908,470	213,299,163
—	—	—	—	26,222,967	26,222,967
—	—	—	—	—	—
3	8	13,599	4,045,679	(66,235)	4,225,718
—	—	—	—	2,600,404	2,600,404
3	8	4,278,197	136,975,110	82,684,297	266,366,943
—	—	—	—	190,324	190,324
—	—	—	—	—	—
—	—	—	—	190,324	190,324
—	—	4,264,598	132,929,431	33,908,470	213,299,163
—	—	—	—	26,222,967	26,222,967
—	—	—	—	19,981,564	19,981,564
—	—	—	—	—	—
3	8	13,599	4,045,679	2,380,972	6,672,925
3	8	4,278,197	136,975,110	82,684,297	266,366,943
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Concluded)

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Transportation Funds

Governmental Cost Funds

Transportation Funds

Balance Sheet

State Transportation
Fund

June 30, 2025

(Amounts in thousands)

	Motor Carriers Safety Improvement Fund (0293)	SR-710 Rehabilitation Account (2503)	Advance Mitigation Account (2504)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1,177	\$ —
Deposits in Surplus Money Investment Fund	1,353	—	130,675
Receivables	—	—	—
Due From Other Funds	182	—	1,406
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,535	\$ 1,177	\$ 132,081
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	184	1	18
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	184	1	18
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,221	1,019	132,049
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,221	1,019	132,049
Adjustments to Fund Balance			
Deferred Payroll	130	—	14
Reserved for Encumbrances	—	157	—
Total Fund Balance (Deficit) – Adjusted	1,351	1,176	132,063
Total Liabilities and Fund Balance	\$ 1,535	\$ 1,177	\$ 132,081

State Transportation Fund
(Continued on next page)

Aeronautics Account			Motor Vehicle Account				
Aeronautics Account (0041)	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)	
\$ —	\$ 1	\$ 1	\$ 250,163	\$ 1,669	\$ 147	\$ 1	
18,712	25,460	999	563,260	—	1,987,675	3,456,672	
32	165	—	74,692	—	37,755	31,176	
4,480	268	—	414,545	130	4,883	1,850,034	
—	—	—	7,398	—	—	—	
—	—	—	21,702	—	7	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 23,224	\$ 25,894	\$ 1,000	\$ 1,331,760	\$ 1,799	\$ 2,030,467	\$ 5,337,883	
\$ 2	\$ —	\$ —	\$ 92,280	\$ —	\$ 737	\$ 72,092	
623	—	—	203,419	200	21,201	221,352	
110	—	—	33,009	—	254,649	310,570	
—	—	—	—	—	—	—	
—	—	—	6,931	—	30,327	—	
—	—	—	388	—	—	—	
—	—	—	—	—	—	—	
—	—	—	59,784	—	—	—	
735	—	—	395,811	200	306,914	604,014	
960	—	—	8,329	—	2,031,251	2,303,859	
10,974	25,894	1,000	375,237	1,474	—	440,237	
—	—	—	—	—	(466,773)	—	
11,934	25,894	1,000	383,566	1,474	1,564,478	2,744,096	
285	—	—	264,278	125	4,461	67,179	
10,270	—	—	288,105	—	154,614	1,922,594	
22,489	25,894	1,000	935,949	1,599	1,723,553	4,733,869	
\$ 23,224	\$ 25,894	\$ 1,000	\$ 1,331,760	\$ 1,799	\$ 2,030,467	\$ 5,337,883	

(Continued)

Governmental Cost Funds

Transportation Funds

Balance Sheet

State Transportation Fund
(Continued from previous page)

June 30, 2025

(Amounts in thousands)

ASSETS

	State Highway Account (0042)	Trade Corridor Enhancement Account (3291)	Transportation Revolving Account (0048)
Cash in State Treasury and Agency Accounts	\$ 25,001	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	803,177	1,922,659	1,646,351
Receivables	—	—	64,814
Due From Other Funds	141,449	190,121	2,035,651
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	31,812
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 969,627	\$ 2,112,781	\$ 3,778,629

LIABILITIES

Accounts Payable	\$ 1,681	\$ 1,909	\$ 175,516
Due To Other Funds	2,019	24,143	3,526,711
Due To Other Governments	2,171	40,865	9,384
Accrued Interest Payable	—	—	—
Advance Collections	226,668	—	—
Deposits	2,525	—	—
Advances From Other Funds	—	—	—
Other Liabilities	24,488	—	67,018
Total Liabilities	259,552	66,917	3,778,629

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	7,358,337	1,907,600	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(6,935,191)	(531,216)	—
Total Fund Balance (Deficit) – Unadjusted	423,146	1,376,384	—
Adjustments to Fund Balance			
Deferred Payroll	141,184	960	—
Reserved for Encumbrances	145,745	668,520	—
Total Fund Balance (Deficit) – Adjusted	710,075	2,045,864	—
Total Liabilities and Fund Balance	\$ 969,627	\$ 2,112,781	\$ 3,778,629

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
\$ 159,531	\$ 713	\$ 96,135	\$ —	\$ 534,541
—	—	7,920	70,053	10,634,966
—	—	911,360	123,603	1,243,597
962,918	—	6,422	13,822	5,626,311
—	—	—	—	7,398
—	—	—	—	53,521
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
\$ 1,122,449	\$ 713	\$ 1,021,837	\$ 207,478	\$ 18,100,334
\$ —	\$ —	\$ 37,959	\$ —	\$ 382,176
842,705	—	983,878	191,394	6,017,848
279,744	2	—	—	930,504
—	—	—	—	—
—	—	—	—	263,926
—	—	—	—	2,913
—	—	—	—	—
—	—	—	—	151,290
1,122,449	2	1,021,837	191,394	7,748,657
—	704	—	—	13,611,040
—	7	—	14,880	1,003,992
(121)	—	(2,961)	—	(7,936,262)
(121)	711	(2,961)	14,880	6,678,770
121	—	2,488	1,197	482,422
—	—	473	7	3,190,485
—	711	—	16,084	10,351,677
\$ 1,122,449	\$ 713	\$ 1,021,837	\$ 207,478	\$ 18,100,334

(Concluded)

Governmental Cost Funds

Transportation Funds

Statement of Operations

State Transportation
Fund

Year Ended June 30, 2025

(Amounts in thousands)

	Motor Carriers Safety Improvement Fund (0293)	SR-710 Rehabilitation Account (2503)	Advance Mitigation Account (2504)
FUND BALANCE (DEFICIT), BEGINNING	\$ 963	\$ 843	\$ 126,897
ADDITIONS			
Revenues	2,022	2,281	5,712
Transfers From Other Funds	30	—	—
Prior Year Revenue Adjustments	27	—	—
Other Additions	—	—	—
Total Additions	2,079	2,281	5,712
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,644	95	546
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,644	95	546
Transfers To Other Funds	47	1,853	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Other Deductions	—	—	—
Total Deductions	1,691	1,948	546
FUND BALANCE (DEFICIT), ENDING	\$ 1,351	\$ 1,176	\$ 132,063

State Transportation Fund
(Continued on next page)

Aeronautics Account			Motor Vehicle Account				
Aeronautics Account (0041)	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)	
\$ 20,588	\$ 23,554	\$ 1,000	\$ 736,827	\$ 1,640	\$ 2,044,858	\$ 4,117,530	
836	1,473	—	4,993,996	1,779	555,904	2,095,252	
9,307	—	—	4,206	—	1,386,239	3,818,462	
—	—	—	1,835	—	(13,696)	(21,175)	
—	867	—	—	—	—	—	
10,143	2,340	—	5,000,037	1,779	1,928,447	5,892,539	
4,304	—	—	4,795,487	1,792	201,726	866,685	
1,948	—	—	14,073	—	1,081,665	1,974,966	
—	—	—	4,398	—	103,813	929,108	
6,252	—	—	4,813,958	1,792	1,387,204	3,770,759	
2,030	—	—	79,102	7	501,130	1,525,000	
(40)	—	—	(92,145)	21	361,418	(19,559)	
—	—	—	—	—	—	—	
8,242	—	—	4,800,915	1,820	2,249,752	5,276,200	
\$ 22,489	\$ 25,894	\$ 1,000	\$ 935,949	\$ 1,599	\$ 1,723,553	\$ 4,733,869	

(Continued)

Governmental Cost Funds

Transportation Funds

Statement of Operations

State Transportation Fund
(Continued from previous page)

Year Ended June 30, 2025

(Amounts in thousands)

	State Highway Account		
	State Highway Account (0042)	Trade Corridor Enhancement Account (3291)	Transportation Revolving Account (0048)
FUND BALANCE (DEFICIT), BEGINNING	\$ 341,979	\$ 1,793,426	\$ —
ADDITIONS			
Revenues	1,728,460	79,565	—
Transfers From Other Funds	6,395,164	519,374	3,507,000
Prior Year Revenue Adjustments	44,919	—	—
Other Additions	7	—	14,796,867
Total Additions	8,168,550	598,939	18,303,867
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,988,632	15,883	—
Local Assistance	183,547	51,582	—
Capital Outlay	769,544	179,767	—
Total Appropriation Expenditures	3,941,723	247,232	—
Transfers To Other Funds	2,858,742	100,000	3,507,000
Adjustments to Prior Year Appropriation Expenditures	999,989	(731)	—
Other Deductions	—	—	14,796,867
Total Deductions	7,800,454	346,501	18,303,867
FUND BALANCE (DEFICIT), ENDING	\$ 710,075	\$ 2,045,864	\$ —

Transportation Tax Fund

Highway Users Tax Account (0062)	Local Safety and Protection Account (3149)	Motor Vehicle Fuel Account (0061)	Motor Vehicle License Fee Account (0064)	Total
\$ —	\$ 710	\$ —	\$ 10,556	\$ 9,221,371
—	—	9,483,202	910,712	19,861,194
9,027,095	—	—	4,392	24,671,269
—	—	(1,271)	(40)	10,599
—	—	—	—	14,797,741
9,027,095	—	9,481,931	915,064	59,340,803
1,459	—	52,408	17,939	8,948,600
1,889,689	(1)	—	—	5,197,469
—	—	—	—	1,986,630
1,891,148	(1)	52,408	17,939	16,132,699
7,135,947	—	9,429,837	891,643	26,032,338
—	—	(314)	(46)	1,248,593
—	—	—	—	14,796,867
9,027,095	(1)	9,481,931	909,536	58,210,497
\$ —	\$ 711	\$ —	\$ 16,084	\$ 10,351,677

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Other Governmental Cost Funds

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	988 State Suicide and Behavioral Health Crisis Services Fund (3414)	Abandoned Watercraft Abatement Fund (0577)	AIDS Drug Assistance Program Rebate Fund (3080)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 90,868	\$ 8,682	\$ 2
Deposits in Surplus Money Investment Fund	—	—	160,241
Receivables	7,381	—	203,171
Due From Other Funds	183	—	2,435
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 98,432	\$ 8,682	\$ 365,849
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 35,275
Due To Other Funds	311	—	150
Due To Other Governments	—	—	980
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	311	—	36,405
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	655	45	—
Contingency Reserve for Economic Uncertainties	71,917	3,935	323,579
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	72,572	3,980	323,579
Adjustments to Fund Balance			
Deferred Payroll	182	—	350
Reserved for Encumbrances	25,367	4,702	5,515
Total Fund Balance (Deficit) – Adjusted	98,121	8,682	329,444
Total Liabilities and Fund Balance	\$ 98,432	\$ 8,682	\$ 365,849

Air Pollution Control Fund

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)	Aliso Canyon Recovery Account (3371)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
\$ 58	\$ —	\$ —	\$ 27,935	\$ 7,439	\$ 1	\$ —
798,478	51,852	103,255	24,551	—	73,507	726,741
283	687	—	16	—	—	97
17,533	10,253	2,117	7,255	290	783	10,178
—	—	—	40	—	—	—
—	—	—	162	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 816,352	\$ 62,792	\$ 105,372	\$ 59,959	\$ 7,729	\$ 74,291	\$ 737,016
\$ 740	\$ 4,352	\$ —	\$ 1,425	\$ 1	\$ 40,000	\$ 3,235
5,423	5,592	6,477	757	10	—	123
6,362	572	—	299	—	—	663
64	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	27,783	—	—	—
12,589	10,516	6,477	30,264	11	40,000	4,021
12,402	—	—	—	—	31,000	229,950
640,865	22,203	37,526	19,117	7,600	3,291	157,559
—	—	—	—	—	—	—
653,267	22,203	37,526	19,117	7,600	34,291	387,509
7,130	5,567	656	6,007	86	—	63
143,366	24,506	60,713	4,571	32	—	345,423
803,763	52,276	98,895	29,695	7,718	34,291	732,995
\$ 816,352	\$ 62,792	\$ 105,372	\$ 59,959	\$ 7,729	\$ 74,291	\$ 737,016

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Ammunition Safety and Enforcement Special Fund (3303)	Ammunition Vendors Special Account (3300)	Antiterrorism Fund (3034)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 82	\$ 18	\$ 580
Deposits in Surplus Money Investment Fund	233	59	—
Receivables	83	—	—
Due From Other Funds	4,515	7	91
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 4,913	\$ 84	\$ 671
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	546	21	152
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	546	21	152
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4,158	56	337
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	4,158	56	337
Adjustments to Fund Balance			
Deferred Payroll	209	7	79
Reserved for Encumbrances	—	—	103
Total Fund Balance (Deficit) – Adjusted	4,367	63	519
Total Liabilities and Fund Balance	\$ 4,913	\$ 84	\$ 671

Appellate Court Trust Fund (3060)	Appliance Efficiency Enforcement Subaccount (3205)	Apprenticeship Training Contribution Fund (3022)	Army Facilities Agreement Program Income Fund (3427)	Arts and Entertainment Fund (3159)	Assembly Operating Fund (0125)	Asset Forfeiture Fund (0847)
\$ 43	\$ 6	\$ 130	\$ 652	\$ 32	\$ 16,010	\$ 2
30,934	3,570	99,936	—	—	—	22,101
—	—	—	48	—	—	—
4,023	240	1,615	662	—	—	235
—	—	—	2	—	—	—
—	—	—	—	—	33	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 35,000	\$ 3,816	\$ 101,681	\$ 1,364	\$ 32	\$ 16,043	\$ 22,338
\$ 27	\$ —	\$ —	\$ —	\$ —	\$ 15,815	\$ —
—	218	393	916	—	—	1,196
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
27	218	393	916	—	15,815	1,196
—	—	—	—	—	193	—
32,645	3,042	100,186	426	32	35	21,142
—	—	—	—	—	—	—
32,645	3,042	100,186	426	32	228	21,142
456	197	577	—	—	—	—
1,872	359	525	22	—	—	—
34,973	3,598	101,288	448	32	228	21,142
\$ 35,000	\$ 3,816	\$ 101,681	\$ 1,364	\$ 32	\$ 16,043	\$ 22,338

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Behavioral Health Services Fund		
	Behavioral Health Services Fund (3085)	Reversion Account Subaccount (3327)	The Supportive Housing Program Subaccount (3357)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 74	\$ 79	\$ 1
Deposits in Surplus Money Investment Fund	608,041	—	96,072
Receivables	—	—	—
Due From Other Funds	655,901	—	1,701
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,264,016	\$ 79	\$ 97,774
LIABILITIES			
Accounts Payable	\$ 3,318	\$ —	\$ —
Due To Other Funds	1,611	—	230
Due To Other Governments	289,360	—	—
Advance Collections	4,850	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	299,139	—	230
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	103,267	—	—
Contingency Reserve for Economic Uncertainties	625,600	79	97,544
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	728,867	79	97,544
Adjustments to Fund Balance			
Deferred Payroll	2,388	—	—
Reserved for Encumbrances	233,622	—	—
Total Fund Balance (Deficit) – Adjusted	964,877	79	97,544
Total Liabilities and Fund Balance	\$ 1,264,016	\$ 79	\$ 97,774

Board of Pilot Commissioners' Special Fund					Breast Cancer Fund (Continued on next page)	
Better for Families Tax Refund Fund (3399)	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)	Pilot Boat Surcharge Account (3439)	Bosco-Keene Renewable Resources Investment Fund (0940)	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)
\$ 960	\$ 14	\$ 248	\$ —	\$ 3,699	\$ 1	\$ 729
—	2,261	6,908	14,216	—	3,676	—
—	1,735	269	472	25	—	531
—	134	149	143	151	207	16
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 960	\$ 4,144	\$ 7,574	\$ 14,831	\$ 3,875	\$ 3,884	\$ 1,276
\$ —	\$ 1	\$ 53	\$ —	\$ 7	\$ 216	\$ 1
960	13	—	—	77	5	1,275
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
960	14	53	—	84	221	1,276
—	—	—	—	48	—	—
—	3,826	5,736	14,831	3,675	2,739	—
—	—	—	—	—	—	(37)
—	3,826	5,736	14,831	3,723	2,739	(37)
—	82	76	—	62	130	16
—	222	1,709	—	6	794	21
—	4,130	7,521	14,831	3,791	3,663	—
\$ 960	\$ 4,144	\$ 7,574	\$ 14,831	\$ 3,875	\$ 3,884	\$ 1,276

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Breast Cancer Fund
(Continued from
previous page)

	Breast Cancer Research Account (0007)	Broadband Loan Loss Reserve Fund (3411)	Building Initiative for Low-Emissions Development Program Fund (3373)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	21,044	53,342	68,711
Receivables	—	—	—
Due From Other Funds	1,003	568	836
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 22,047	\$ 53,911	\$ 69,548
LIABILITIES			
Accounts Payable	\$ 21,699	\$ —	\$ —
Due To Other Funds	—	—	89
Due To Other Governments	325	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	22,024	—	89
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	6,566	—	60,715
Contingency Reserve for Economic Uncertainties	—	53,911	5,615
Unreserved-Undesignated	(6,543)	—	—
Total Fund Balance (Deficit) – Unadjusted	23	53,911	66,330
Adjustments to Fund Balance			
Deferred Payroll	—	—	87
Reserved for Encumbrances	—	—	3,042
Total Fund Balance (Deficit) – Adjusted	23	53,911	69,459
Total Liabilities and Fund Balance	\$ 22,047	\$ 53,911	\$ 69,548

California Beverage Container Recycling Fund
(Continued on next page)

Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)
\$ 11,861	\$ —	\$ —	\$ 3	\$ 10,984	\$ 37	\$ 2
—	8,747	507,198	47,492	841,415	12,648	3,837
28	—	15,443	930	227,610	3,621	424
293	450	5,650	502	24,157	161	40
—	—	—	—	—	—	—
—	—	—	—	217	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 12,182	\$ 9,197	\$ 528,291	\$ 48,927	\$ 1,104,383	\$ 16,467	\$ 4,303
\$ 11	\$ —	\$ 5,068	\$ 55	\$ 141,878	\$ 12,575	\$ —
379	—	718	—	5,426	—	—
—	—	570	—	1,843	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
390	—	6,356	55	149,147	12,575	—
—	—	123,208	—	339,243	—	—
11,317	9,197	275,392	48,872	490,601	3,892	4,303
—	—	—	—	—	—	—
11,317	9,197	398,600	48,872	829,844	3,892	4,303
283	—	384	—	274	—	—
192	—	122,951	—	125,118	—	—
11,792	9,197	521,935	48,872	955,236	3,892	4,303
\$ 12,182	\$ 9,197	\$ 528,291	\$ 48,927	\$ 1,104,383	\$ 16,467	\$ 4,303

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

California Beverage
Container Recycling
Fund
(Continued from
previous page)

California Cannabis
Tax Fund

	PET Processing Fee Account (0278)	California Bingo Fund (3131)	California Cannabis Tax Fund (3314)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 9	\$ 23	\$ 376,519
Deposits in Surplus Money Investment Fund	33,514	—	—
Receivables	6,453	—	122,773
Due From Other Funds	367	—	131
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 40,343	\$ 23	\$ 499,423
LIABILITIES			
Accounts Payable	\$ 10,485	\$ —	\$ 309
Due To Other Funds	—	—	216,514
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	10,485	—	216,823
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	5,386
Contingency Reserve for Economic Uncertainties	29,858	23	277,102
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	29,858	23	282,488
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	112
Total Fund Balance (Deficit) – Adjusted	29,858	23	282,600
Total Liabilities and Fund Balance	\$ 40,343	\$ 23	\$ 499,423

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

California Cannabis Tax Fund
(Continued on next page)

California Highway Patrol (3347)	Cannabis Fines and Penalties Account (3388)	Cannabis Tax Fund – State Controller's Office (3341)	Department of Cannabis Control (3335)	Department of Cannabis Control – Allocation 2 (3346)	Department of Finance * (3342)	Department of Fish and Wildlife (3338)
\$ 9,261	\$ 1,157	\$ —	\$ 25	\$ 20,272	\$ —	\$ 5,635
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18	—	32	—	—	—	725
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,279	\$ 1,157	\$ 32	\$ 25	\$ 20,272	\$ —	\$ 6,360
\$ 117	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	988
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
117	—	—	—	—	—	988
8,246	—	—	25	20,272	—	3,882
—	1,157	—	—	—	—	—
—	—	—	—	—	—	(1,642)
8,246	1,157	—	25	20,272	—	2,240
18	—	32	—	—	—	648
898	—	—	—	—	—	2,484
9,162	1,157	32	25	20,272	—	5,372
\$ 9,279	\$ 1,157	\$ 32	\$ 25	\$ 20,272	\$ —	\$ 6,360

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Cannabis Tax Fund
(Continued from previous page)

June 30, 2025

(Amounts in thousands)

	Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account (3350)	Department of Pesticide Regulation (3340)	Department of Tax and Fee Administration (3333)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 250,419	\$ 2,711	\$ 820
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	12,094	—	—
Due From Other Funds	216,294	105	653
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 478,807	\$ 2,816	\$ 1,473
LIABILITIES			
Accounts Payable	\$ 19,569	\$ —	\$ —
Due To Other Funds	625	327	820
Due To Other Governments	1,088	264	—
Advance Collections	—	—	—
Deposits	59,167	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	80,449	591	820
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	319,260	2,186	2,141
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	(13)	(106)	(2,141)
Total Fund Balance (Deficit) – Unadjusted	319,247	2,080	—
Adjustments to Fund Balance			
Deferred Payroll	271	105	653
Reserved for Encumbrances	78,840	40	—
Total Fund Balance (Deficit) – Adjusted	398,358	2,225	653
Total Liabilities and Fund Balance	\$ 478,807	\$ 2,816	\$ 1,473

California Cannabis Tax Fund
(Continued on next page)

Environmental Restoration and Protection Account					State and Local Government Law Enforcement Account		
Employment Development Department (3345)	Department of Fish and Wildlife (3351)	Department of Parks and Recreation (3352)	Governor's Office of Business and Economic Development (3376)	Governor's Office of Business and Economic Development – Allocation 2 (3348)	Board of State and Community Corrections (3354)	California Highway Patrol (3353)	
\$ 3,446	\$ 141,256	\$ 1	\$ 21,426	\$ 134,473	\$ 169,621	\$ 166,549	
—	—	138,309	—	—	—	—	
—	—	—	—	—	—	—	
2,181	67,390	2,895	42	163	36	389	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 5,627	\$ 208,646	\$ 141,205	\$ 21,468	\$ 134,636	\$ 169,657	\$ 166,938	
\$ —	\$ 2,357	\$ 477	\$ 2	\$ 5,244	\$ —	\$ 331	
—	3,114	6,714	50	187	73	576	
—	660	—	510	175	1,219	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	6,131	7,191	562	5,606	1,292	907	
5,610	147,007	103,875	2,467	3,615	281,482	191,654	
—	—	—	—	—	—	—	
—	(43,922)	(13,491)	(4)	(120)	(197,006)	(50,001)	
5,610	103,085	90,384	2,463	3,495	84,476	141,653	
13	8,111	1,316	42	163	36	389	
4	91,319	42,314	18,401	125,372	83,853	23,989	
5,627	202,515	134,014	20,906	129,030	168,365	166,031	
\$ 5,627	\$ 208,646	\$ 141,205	\$ 21,468	\$ 134,636	\$ 169,657	\$ 166,938	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

California Cannabis Tax Fund
(Continued from previous page)

June 30, 2025

(Amounts in thousands)

	State Water Resources Control Board (3339)	University of California San Diego Center for Medical Cannabis Research (3349)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 7,937	\$ 9,162	\$ 315
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	623	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 8,560	\$ 9,162	\$ 315
LIABILITIES			
Accounts Payable	\$ 325	\$ 9,162	\$ —
Due To Other Funds	986	—	4
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,311	9,162	4
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	5,738	—	—
Contingency Reserve for Economic Uncertainties	—	—	306
Unreserved-Undesignated	(471)	—	—
Total Fund Balance (Deficit) – Unadjusted	5,267	—	306
Adjustments to Fund Balance			
Deferred Payroll	623	—	—
Reserved for Encumbrances	1,359	—	5
Total Fund Balance (Deficit) – Adjusted	7,249	—	311
Total Liabilities and Fund Balance	\$ 8,560	\$ 9,162	\$ 315

California Children and Families Trust Fund
(Continued on next page)

Administration Account (0638)	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)
\$ 51	\$ 910	\$ —	\$ —	\$ 1	\$ —	\$ 1
6,744	34,247	12,088	13,704	60,950	31,573	36,441
—	15,177	—	—	—	—	—
669	2,046	5,823	41,213	10,134	11,648	6,098
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 7,464</u>	<u>\$ 52,380</u>	<u>\$ 17,911</u>	<u>\$ 54,917</u>	<u>\$ 71,085</u>	<u>\$ 43,221</u>	<u>\$ 42,540</u>
\$ 89	\$ 74	\$ 551	\$ —	\$ 2,132	\$ 1,010	\$ 1,689
81	52,306	63	—	101	58	76
—	—	161	818	503	—	2,119
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>170</u>	<u>52,380</u>	<u>775</u>	<u>818</u>	<u>2,736</u>	<u>1,068</u>	<u>3,884</u>
13,981	—	6,826	12,886	47,478	20,811	24,728
—	—	5,821	41,213	12,257	14,320	6,021
(6,852)	(754)	—	—	—	—	—
<u>7,129</u>	<u>(754)</u>	<u>12,647</u>	<u>54,099</u>	<u>59,735</u>	<u>35,131</u>	<u>30,749</u>
82	333	62	—	99	56	75
83	421	4,427	—	8,515	6,966	7,832
<u>7,294</u>	<u>—</u>	<u>17,136</u>	<u>54,099</u>	<u>68,349</u>	<u>42,153</u>	<u>38,656</u>
<u>\$ 7,464</u>	<u>\$ 52,380</u>	<u>\$ 17,911</u>	<u>\$ 54,917</u>	<u>\$ 71,085</u>	<u>\$ 43,221</u>	<u>\$ 42,540</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

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

	Unallocated Account (0639)	California Circular Economy Fund (3408)	California Collegiate License Plate Fund (0072)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 13,836	\$ 11
Deposits in Surplus Money Investment Fund	35,140	—	—
Receivables	15	—	—
Due From Other Funds	4,550	502	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 39,706	\$ 14,338	\$ 11
LIABILITIES			
Accounts Payable	\$ 468	\$ 214	\$ —
Due To Other Funds	—	509	—
Due To Other Governments	113	—	11
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	581	723	11
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	34,397	8,509	—
Contingency Reserve for Economic Uncertainties	4,147	2,429	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	38,544	10,938	—
Adjustments to Fund Balance			
Deferred Payroll	50	502	—
Reserved for Encumbrances	531	2,175	—
Total Fund Balance (Deficit) – Adjusted	39,125	13,615	—
Total Liabilities and Fund Balance	\$ 39,706	\$ 14,338	\$ 11

California Electronic Cigarette Excise Tax Fund						
California Debt and Investment Advisory Commission Fund (0171)	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)
\$ 18	\$ 10	\$ 1	\$ 1,123	\$ 6,973	\$ 5,438	\$ 8,182
5,770	6,308	—	—	—	—	—
776	233	—	—	6,496	—	—
267	257	—	—	58	610	—
—	—	—	—	—	—	—
—	1	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,831	\$ 6,809	\$ 1	\$ 1,123	\$ 13,527	\$ 6,048	\$ 8,182
\$ 11	\$ 8	\$ —	\$ —	\$ 40	\$ —	\$ —
16	3	—	—	13,487	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
27	11	—	—	13,527	—	—
—	—	—	—	789	—	—
6,529	6,610	1	1,123	—	5,946	8,182
—	—	—	—	(847)	—	—
6,529	6,610	1	1,123	(58)	5,946	8,182
205	188	—	—	58	—	—
70	—	—	—	—	102	—
6,804	6,798	1	1,123	—	6,048	8,182
\$ 6,831	\$ 6,809	\$ 1	\$ 1,123	\$ 13,527	\$ 6,048	\$ 8,182

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

California Environmental License Plate Fund

ASSETS

	California Emergency Relief Fund (3398)	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)
Cash in State Treasury and Agency Accounts	\$ 2,566,050	\$ 1,591	\$ 301
Deposits in Surplus Money Investment Fund	—	—	34,657
Receivables	—	—	25
Due From Other Funds	444	53	6,584
Due From Other Governments	—	—	75
Prepaid Expenses	—	—	13
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,566,494	\$ 1,644	\$ 41,655

LIABILITIES

Accounts Payable	\$ 31,889	\$ 1	\$ 971
Due To Other Funds	4,785	34	1,902
Due To Other Governments	5,762	—	1,034
Advance Collections	—	—	43
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	42,436	35	3,950

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	4,094
Contingency Reserve for Economic Uncertainties	2,061,353	1,294	23,731
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,061,353	1,294	27,825
Adjustments to Fund Balance			
Deferred Payroll	444	39	2,554
Reserved for Encumbrances	462,261	276	7,326
Total Fund Balance (Deficit) – Adjusted	2,524,058	1,609	37,705
Total Liabilities and Fund Balance	\$ 2,566,494	\$ 1,644	\$ 41,655

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

Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (3304)	Graduate Medical Education Account (3306)
\$ 2,195	\$ 133	\$ 112	\$ —	\$ 1	\$ 71,176	\$ 29,903
—	—	19,700	27,802	38,998	—	—
—	—	465	—	4,396	58,619	—
17	7	368	3,383	3,179	19	—
—	—	309	—	1,311	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 2,212</u>	<u>\$ 140</u>	<u>\$ 20,954</u>	<u>\$ 31,185</u>	<u>\$ 47,885</u>	<u>\$ 129,814</u>	<u>\$ 29,903</u>
\$ 18	\$ 133	\$ 329	\$ 221	\$ 146	\$ 296	\$ —
78	—	658	795	825	129,518	—
—	—	1	—	—	—	—
238	—	—	21	1,453	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>334</u>	<u>133</u>	<u>988</u>	<u>1,037</u>	<u>2,424</u>	<u>129,814</u>	<u>—</u>
100	—	—	—	8,175	852	—
1,571	7	18,378	28,720	25,010	—	29,903
—	—	—	—	—	(875)	—
<u>1,671</u>	<u>7</u>	<u>18,378</u>	<u>28,720</u>	<u>33,185</u>	<u>(23)</u>	<u>29,903</u>
5	—	133	482	2,114	19	—
202	—	1,455	946	10,162	4	—
<u>1,878</u>	<u>7</u>	<u>19,966</u>	<u>30,148</u>	<u>45,461</u>	<u>—</u>	<u>29,903</u>
<u>\$ 2,212</u>	<u>\$ 140</u>	<u>\$ 20,954</u>	<u>\$ 31,185</u>	<u>\$ 47,885</u>	<u>\$ 129,814</u>	<u>\$ 29,903</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

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

June 30, 2025
(Amounts in thousands)

Tobacco Law
Enforcement Account

	Medical Research Program Account (3310)	State Dental Program Account (3307)	Department of Justice Subaccount (3320)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 86,456	\$ 47,921	\$ 1
Deposits in Surplus Money Investment Fund	—	—	127,841
Receivables	—	—	—
Due From Other Funds	—	235	2,331
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 86,456	\$ 48,156	\$ 130,173
LIABILITIES			
Accounts Payable	\$ —	\$ 1,002	\$ 28
Due To Other Funds	—	454	3,157
Due To Other Governments	—	2,786	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	4,242	3,185
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	86,456	29,603	63,055
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	86,456	29,603	63,055
Adjustments to Fund Balance			
Deferred Payroll	—	235	929
Reserved for Encumbrances	—	14,076	63,004
Total Fund Balance (Deficit) – Adjusted	86,456	43,914	126,988
Total Liabilities and Fund Balance	\$ 86,456	\$ 48,156	\$ 130,173

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

Tobacco Prevention and Control Programs Account						
Department of Public Health Subaccount (3318)	Department of Tax and Fee Administration Subaccount (3319)	Tobacco Law Enforcement Account (3308)	Department of Education Subaccount (3321)	Department of Public Health Subaccount (3322)	California Heritage Fund (0156)	California High-Cost Fund-A Administrative Committee Fund (0464)
\$ 2,865	\$ 11,958	\$ 1,230	\$ 11,350	\$ 41,560	\$ —	\$ 1
—	—	—	—	—	62	66,167
—	—	—	—	—	—	3,583
389	142	—	1,323	14,776	1	733
—	—	—	7	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,254	\$ 12,100	\$ 1,230	\$ 12,680	\$ 56,336	\$ 63	\$ 70,484
\$ 262	\$ —	\$ —	\$ 733	\$ 10,906	\$ —	\$ 4,658
283	286	—	32	679	—	114
4	—	—	2,217	12,868	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
549	286	—	2,982	24,453	—	4,772
—	—	—	—	—	—	—
2,191	11,466	1,230	1,270	20,073	63	59,035
—	—	—	—	—	—	—
2,191	11,466	1,230	1,270	20,073	63	59,035
110	142	—	25	353	—	62
404	206	—	8,403	11,457	—	6,615
2,705	11,814	1,230	9,698	31,883	63	65,712
\$ 3,254	\$ 12,100	\$ 1,230	\$ 12,680	\$ 56,336	\$ 63	\$ 70,484

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	California High-Cost Fund-B Administrative Committee Fund (0470)	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Account (1027)	California Student Housing Revolving Loan Fund (3433)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 176,894	\$ —
Deposits in Surplus Money Investment Fund	85,898	—	—
Receivables	—	—	—
Due From Other Funds	931	21	1,291
Due From Other Governments	—	328	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 86,830	\$ 177,243	\$ 1,291
LIABILITIES			
Accounts Payable	\$ 886	\$ —	\$ —
Due To Other Funds	62	73	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	948	73	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	29,600	—
Contingency Reserve for Economic Uncertainties	85,818	2,777	1,291
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	85,818	32,377	1,291
Adjustments to Fund Balance			
Deferred Payroll	9	21	—
Reserved for Encumbrances	55	144,772	—
Total Fund Balance (Deficit) – Adjusted	85,882	177,170	1,291
Total Liabilities and Fund Balance	\$ 86,830	\$ 177,243	\$ 1,291

California Teleconnect Fund Administrative
Committee Fund

California Teleconnect Fund Administrative Committee Fund (0493)	Digital Divide Account (3409)	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)
\$ 1	\$ —	\$ 412	\$ 2	\$ 1	\$ 1,386	\$ 5,319
211,572	1,827	125,974	75	39,935	—	127,573
7,850	—	15,885	—	5,410	—	59
2,284	251	2,345	1	762	—	9,057
—	—	—	—	—	—	—
—	—	—	—	—	—	281
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 221,707	\$ 2,078	\$ 144,616	\$ 78	\$ 46,108	\$ 1,386	\$ 142,289
\$ 7,820	\$ —	\$ 1,157	\$ —	\$ 1,711	\$ —	\$ 8,304
209	—	7,232	—	346	—	756
—	—	8,945	—	874	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,029	—	17,334	—	2,931	—	9,064
—	—	5,708	—	1,000	4,526	5
213,509	2,078	101,390	78	40,397	—	115,732
—	—	—	—	—	(3,140)	—
213,509	2,078	107,098	78	41,397	1,386	115,737
115	—	924	—	318	—	7,514
54	—	19,260	—	1,462	—	9,974
213,678	2,078	127,282	78	43,177	1,386	133,225
\$ 221,707	\$ 2,078	\$ 144,616	\$ 78	\$ 46,108	\$ 1,386	\$ 142,289

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	1,624	4,941	2,587
Receivables	—	15	15
Due From Other Funds	267	56	27
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,891	\$ 5,013	\$ 2,630
LIABILITIES			
Accounts Payable	\$ 36	\$ —	\$ —
Due To Other Funds	23	11	—
Due To Other Governments	150	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	209	11	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1,443	4,984	2,630
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,443	4,984	2,630
Adjustments to Fund Balance			
Deferred Payroll	168	3	—
Reserved for Encumbrances	71	15	—
Total Fund Balance (Deficit) – Adjusted	1,682	5,002	2,630
Total Liabilities and Fund Balance	\$ 1,891	\$ 5,013	\$ 2,630

CCRC Oversight Fund (0163)	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)
\$ —	\$ 450	\$ 15	\$ 14,961	\$ 3	\$ 2,173	\$ —
1,919	—	2,973	—	2,115	—	46,984
—	—	—	4,509	—	7	—
76	—	117	5,170	18	17	511
—	—	—	—	—	—	—
—	—	2	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,995	\$ 450	\$ 3,107	\$ 24,640	\$ 2,136	\$ 2,197	\$ 47,495
\$ —	\$ —	\$ 1	\$ 3	\$ —	\$ 1	\$ —
76	65	3	—	—	36	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
76	65	4	3	—	37	—
—	—	—	—	—	—	—
1,858	171	3,038	20,407	2,136	2,092	6,008
—	—	—	—	—	—	—
1,858	171	3,038	20,407	2,136	2,092	6,008
60	—	64	1,614	—	17	—
1	214	1	2,616	—	51	41,487
1,919	385	3,103	24,637	2,136	2,160	47,495
\$ 1,995	\$ 450	\$ 3,107	\$ 24,640	\$ 2,136	\$ 2,197	\$ 47,495

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	2,394	50,078
Receivables	—	—	103
Due From Other Funds	—	62	1,927
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1	\$ 2,456	\$ 52,109
LIABILITIES			
Accounts Payable	\$ —	\$ 61	\$ 40
Due To Other Funds	—	—	777
Due To Other Governments	—	783	1,547
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	844	2,364
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	1	1,603	32,071
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1	1,603	32,071
Adjustments to Fund Balance			
Deferred Payroll	—	—	736
Reserved for Encumbrances	—	9	16,938
Total Fund Balance (Deficit) – Adjusted	1	1,612	49,745
Total Liabilities and Fund Balance	\$ 1	\$ 2,456	\$ 52,109

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

Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	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)
\$ —	\$ 1	\$ 86	\$ 1,172	\$ —	\$ —	\$ —
149,701	46,893	14,103	10,614	31,334	—	—
—	—	85	9,790	—	—	—
—	—	644	323	7,066	7,458	2,131
—	—	—	—	31	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 149,701</u>	<u>\$ 46,894</u>	<u>\$ 14,918</u>	<u>\$ 21,899</u>	<u>\$ 38,431</u>	<u>\$ 7,458</u>	<u>\$ 2,131</u>
\$ —	\$ —	\$ 61	\$ 100	\$ 20,072	\$ —	\$ —
—	—	587	21,799	493	—	—
—	—	—	—	2,165	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>648</u>	<u>21,899</u>	<u>22,730</u>	<u>—</u>	<u>—</u>
—	—	—	—	3,433	—	—
149,701	46,894	13,731	—	—	7,458	2,131
—	—	—	(451)	(2,757)	—	—
<u>149,701</u>	<u>46,894</u>	<u>13,731</u>	<u>(451)</u>	<u>676</u>	<u>7,458</u>	<u>2,131</u>
—	—	504	199	90	—	—
—	—	35	252	14,935	—	—
<u>149,701</u>	<u>46,894</u>	<u>14,270</u>	<u>—</u>	<u>15,701</u>	<u>7,458</u>	<u>2,131</u>
<u>\$ 149,701</u>	<u>\$ 46,894</u>	<u>\$ 14,918</u>	<u>\$ 21,899</u>	<u>\$ 38,431</u>	<u>\$ 7,458</u>	<u>\$ 2,131</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

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

	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	187	20,605	7,505
Receivables	—	—	3
Due From Other Funds	7,005	1,326	5,506
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 7,192	\$ 21,932	\$ 13,014
LIABILITIES			
Accounts Payable	\$ —	\$ 18,872	\$ —
Due To Other Funds	24	73	4,280
Due To Other Governments	—	1,753	450
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	24	20,698	4,730
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	4,705	1,204	8,063
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	4,705	1,204	8,063
Adjustments to Fund Balance			
Deferred Payroll	157	30	97
Reserved for Encumbrances	2,306	—	124
Total Fund Balance (Deficit) – Adjusted	7,168	1,234	8,284
Total Liabilities and Fund Balance	\$ 7,192	\$ 21,932	\$ 13,014

Cigarette Fire Safety and Firefighter Protection Fund (3269)	Civil Rights Enforcement and Litigation Fund (3246)	Clandestine Drug Lab Clean-Up Account (0174)	Clean Energy Job Creation Fund (8080)	Clinical Laboratory Improvement Fund (0098)	Coastal Access Account (0593)	Coastal Act Services Fund (3123)
\$ 10	\$ 9,665	\$ 11	\$ 13,025	\$ 395	\$ 3,314	\$ 4,536
—	—	—	—	16,946	—	—
—	—	—	—	—	—	—
—	2,574	—	—	995	—	122
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 10	\$ 12,239	\$ 11	\$ 13,025	\$ 18,336	\$ 3,314	\$ 4,658
\$ —	\$ 3	\$ —	\$ —	\$ 326	\$ 311	\$ —
—	3,468	—	—	79	—	—
—	—	—	—	—	2	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	3,471	—	—	405	313	—
—	—	—	—	—	658	—
10	5,885	11	13,025	17,367	1,281	4,569
—	—	—	—	—	—	—
10	5,885	11	13,025	17,367	1,939	4,569
—	2,574	—	—	557	—	29
—	309	—	—	7	1,062	60
10	8,768	11	13,025	17,931	3,001	4,658
\$ 10	\$ 12,239	\$ 11	\$ 13,025	\$ 18,336	\$ 3,314	\$ 4,658

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	College Access Tax Credit Fund (3263)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 217	\$ 180
Deposits in Surplus Money Investment Fund	2,263	—	105,877
Receivables	—	—	337
Due From Other Funds	23	—	1,297
Due From Other Governments	—	—	6,019
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,286	\$ 217	\$ 113,710
LIABILITIES			
Accounts Payable	\$ 20	\$ —	\$ 9,490
Due To Other Funds	36	—	69
Due To Other Governments	—	—	—
Advance Collections	—	—	2,705
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	56	—	12,264
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,230	217	45,487
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,230	217	45,487
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	55,959
Total Fund Balance (Deficit) – Adjusted	2,230	217	101,446
Total Liabilities and Fund Balance	\$ 2,286	\$ 217	\$ 113,710

Court Interpreters' Fund (0327)	Covered Battery Recycling Fund (3416)	Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Data and Innovation Services Revolving Fund (9753)	Data Brokers' Registry Fund (3372)
\$ —	\$ 1,866	\$ 1	\$ 64	\$ 1,251	\$ 21,065	\$ 21
2,130	—	9,580	4,769	50,103	—	3,505
1	—	101	—	454	—	42
23	398	891	45	1,893	—	73
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 2,154</u>	<u>\$ 2,264</u>	<u>\$ 10,573</u>	<u>\$ 4,878</u>	<u>\$ 53,701</u>	<u>\$ 21,065</u>	<u>\$ 3,641</u>
\$ —	\$ —	\$ 21	\$ —	\$ 179	\$ 830	\$ 185
—	633	1,430	2,758	2,398	—	196
—	—	—	—	—	—	—
—	—	2	—	35,464	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>633</u>	<u>1,453</u>	<u>2,758</u>	<u>38,041</u>	<u>830</u>	<u>381</u>
—	—	—	—	—	23,664	179
1,589	1,212	7,709	835	13,854	—	2,246
—	—	—	—	—	(12,731)	—
<u>1,589</u>	<u>1,212</u>	<u>7,709</u>	<u>835</u>	<u>13,854</u>	<u>10,933</u>	<u>2,425</u>
—	398	768	—	1,422	—	34
565	21	643	1,285	384	9,302	801
<u>2,154</u>	<u>1,631</u>	<u>9,120</u>	<u>2,120</u>	<u>15,660</u>	<u>20,235</u>	<u>3,260</u>
<u>\$ 2,154</u>	<u>\$ 2,264</u>	<u>\$ 10,573</u>	<u>\$ 4,878</u>	<u>\$ 53,701</u>	<u>\$ 21,065</u>	<u>\$ 3,641</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Davis-Dolwig Account (3210)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Department of Fish and Wildlife – California Environmental Quality Act Fund (3364)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	11,704	117,956	2,728
Receivables	—	14	279
Due From Other Funds	125	1,445	332
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 11,829	\$ 119,415	\$ 3,339
LIABILITIES			
Accounts Payable	\$ 1,545	\$ 1,658	\$ —
Due To Other Funds	7,500	228	319
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	9,045	1,886	319
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,784	89,188	2,778
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,784	89,188	2,778
Adjustments to Fund Balance			
Deferred Payroll	—	150	238
Reserved for Encumbrances	—	28,191	4
Total Fund Balance (Deficit) – Adjusted	2,784	117,529	3,020
Total Liabilities and Fund Balance	\$ 11,829	\$ 119,415	\$ 3,339

Department of Food and Agriculture Fund

Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	Pierce's Disease Management Account (3010)	Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diablo Canyon Extension Fund (3413)
\$ —	\$ —	\$ —	\$ —	\$ 208	\$ —	\$ —
9,136	126	157,301	5,807	26,952	1,971	69,033
—	—	8,351	147	8	20	—
98	1	9,195	8,082	11,323	21	765
—	—	—	—	—	—	—
—	—	—	—	53	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,234	\$ 127	\$ 174,847	\$ 14,036	\$ 38,544	\$ 2,012	\$ 69,798
\$ —	\$ —	\$ 32	\$ —	\$ 947	\$ —	\$ 156
—	—	4,814	280	935	100	156
—	—	623	—	207	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	5,469	280	2,089	100	312
—	—	242,039	—	2,876	—	61,897
9,234	120	—	5,475	15,806	1,281	3,759
—	—	(100,949)	—	—	—	—
9,234	120	141,090	5,475	18,682	1,281	65,656
—	—	4,500	281	5,867	—	28
—	7	23,788	8,000	11,906	631	3,802
9,234	127	169,378	13,756	36,455	1,912	69,486
\$ 9,234	\$ 127	\$ 174,847	\$ 14,036	\$ 38,544	\$ 2,012	\$ 69,798

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

			Disaster Assistance Fund
	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)	Earthquake Emergency Investigations Account (0257)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 4,967	\$ 27
Deposits in Surplus Money Investment Fund	5,220	—	—
Receivables	—	—	—
Due From Other Funds	56	84	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,276	\$ 5,051	\$ 27
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	171	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	171	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	5,276	4,792	27
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	5,276	4,792	27
Adjustments to Fund Balance			
Deferred Payroll	—	84	—
Reserved for Encumbrances	—	4	—
Total Fund Balance (Deficit) – Adjusted	5,276	4,880	27
Total Liabilities and Fund Balance	\$ 5,276	\$ 5,051	\$ 27

Dispensing Opticians Fund (0175)	Distressed Hospital Loan Program Fund (3432)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)
\$ —	\$ 30,378	\$ 41	\$ 460	\$ 1	\$ 549	\$ 2,164
8	—	7,744	—	4,172	—	—
—	—	—	95	—	—	10
—	—	10,383	19	196	—	42
—	—	7,880	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 8	\$ 30,378	\$ 26,048	\$ 574	\$ 4,369	\$ 549	\$ 2,216
\$ —	\$ —	\$ 6,259	\$ 130	\$ 49	\$ —	\$ —
—	—	3,167	42	249	3	39
—	—	129	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	9,555	172	298	3	39
—	27,979	—	—	—	—	—
8	—	10,059	359	3,421	476	2,109
—	(1)	—	—	—	—	—
8	27,978	10,059	359	3,421	476	2,109
—	—	4,334	13	149	—	42
—	2,400	2,100	30	501	70	26
8	30,378	16,493	402	4,071	546	2,177
\$ 8	\$ 30,378	\$ 26,048	\$ 574	\$ 4,369	\$ 549	\$ 2,216

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Electric Program Investment Charge Fund (3211)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 10,263
Deposits in Surplus Money Investment Fund	2,894	—	478,399
Receivables	—	—	19,952
Due From Other Funds	721	—	5,784
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,616	\$ 1	\$ 514,398
LIABILITIES			
Accounts Payable	\$ 59	\$ —	\$ 5,491
Due To Other Funds	7	—	—
Due To Other Governments	5	—	866
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	71	—	6,357
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	146,381
Contingency Reserve for Economic Uncertainties	3,130	1	—
Unreserved-Undesignated	—	—	(79,873)
Total Fund Balance (Deficit) – Unadjusted	3,130	1	66,508
Adjustments to Fund Balance			
Deferred Payroll	350	—	—
Reserved for Encumbrances	65	—	441,533
Total Fund Balance (Deficit) – Adjusted	3,545	1	508,041
Total Liabilities and Fund Balance	\$ 3,616	\$ 1	\$ 514,398

Electrician Certification Fund (3002)	Electronic Recording Authorization Fund (3285)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Air Transportation and Children's Coverage Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)
\$ 20	\$ —	\$ —	\$ —	\$ —	\$ 152	\$ 12
20,429	229	51,471	492	231	1,153	374
—	—	6,988	—	—	—	—
217	30	2,446	4	—	502	18
—	—	—	—	—	39	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 20,666	\$ 259	\$ 60,905	\$ 496	\$ 231	\$ 1,846	\$ 404
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 39	\$ 1
164	87	2,872	6	—	159	29
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
164	87	2,872	6	—	198	30
—	—	—	—	—	—	—
20,175	145	53,039	490	231	1,307	356
—	—	—	—	—	—	—
20,175	145	53,039	490	231	1,307	356
—	27	1,903	—	—	230	14
327	—	3,091	—	—	111	4
20,502	172	58,033	490	231	1,648	374
\$ 20,666	\$ 259	\$ 60,905	\$ 496	\$ 231	\$ 1,846	\$ 404

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Emergency Medical Technician Certification Fund (3137)	Employee Housing Regulation Fund (3425)	Employment Development Department Benefit Audit Fund (0184)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 68	\$ 796	\$ 1
Deposits in Surplus Money Investment Fund	2,680	—	43,578
Receivables	—	13	1,507
Due From Other Funds	166	57	9,411
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,914	\$ 866	\$ 54,497
LIABILITIES			
Accounts Payable	\$ 7	\$ —	\$ 292
Due To Other Funds	61	51	14
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	68	51	306
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,686	671	53,160
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,686	671	53,160
Adjustments to Fund Balance			
Deferred Payroll	140	57	957
Reserved for Encumbrances	20	87	74
Total Fund Balance (Deficit) – Adjusted	2,846	815	54,191
Total Liabilities and Fund Balance	\$ 2,914	\$ 866	\$ 54,497

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

Employment Development Department Contingent Fund (0185)	Employment Opportunity Fund * (3273)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)
\$ 31	\$ —	\$ 36	\$ 69,999	\$ —	\$ —	\$ 1
335,232	—	16,999	—	251	59,797	8,533
147,000	—	66	15,725	—	—	2
46,249	—	1,051	139	3	660	93
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,235	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 529,747	\$ —	\$ 18,152	\$ 85,863	\$ 254	\$ 60,457	\$ 8,629
\$ —	\$ —	\$ 5	\$ 9	\$ —	\$ 34	\$ 227
48,559	—	964	70,003	—	16	98
—	—	—	—	—	32	50
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
13,796	—	—	—	—	—	—
62,355	—	969	70,012	—	82	375
—	—	—	—	—	8,198	1,117
459,906	—	7,950	15,851	254	37,766	1,155
—	—	—	—	—	—	—
459,906	—	7,950	15,851	254	45,964	2,272
3,419	—	868	—	—	17	—
4,067	—	8,365	—	—	14,394	5,982
467,392	—	17,183	15,851	254	60,375	8,254
\$ 529,747	\$ —	\$ 18,152	\$ 85,863	\$ 254	\$ 60,457	\$ 8,629

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Environmental Laboratory Improvement Fund (0179)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 3,024	\$ 888
Deposits in Surplus Money Investment Fund	5,038	—	—
Receivables	—	—	—
Due From Other Funds	82	—	12
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,120	\$ 3,024	\$ 900
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	9	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	9	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	5,025	3,024	900
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	5,025	3,024	900
Adjustments to Fund Balance			
Deferred Payroll	3	—	—
Reserved for Encumbrances	83	—	—
Total Fund Balance (Deficit) – Adjusted	5,111	3,024	900
Total Liabilities and Fund Balance	\$ 5,120	\$ 3,024	\$ 900

Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Farmworker Remedial Account (0023)	Film Promotion and Marketing Fund (3095)	Financial Empowerment Fund (3360)
\$ 19,259	\$ 1	\$ —	\$ 1	\$ 3	\$ 1	\$ 1
—	20,297	121,238	16,338	1,323	20	7,557
6,709	—	—	367	111	—	—
279	216	2,585	234	14	—	92
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 26,247	\$ 20,514	\$ 123,823	\$ 16,940	\$ 1,451	\$ 21	\$ 7,650
\$ 190	\$ —	\$ 151	\$ 2	\$ 6	\$ —	\$ 80
1,883	—	1,446	169	—	—	11
—	—	2	—	—	—	—
39	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,112	—	1,599	171	6	—	91
—	16,857	—	—	—	—	6,070
22,809	3,657	120,628	16,290	1,445	21	917
—	—	—	—	—	—	—
22,809	20,514	120,628	16,290	1,445	21	6,987
245	—	1,280	64	—	—	11
1,081	—	316	415	—	—	561
24,135	20,514	122,224	16,769	1,445	21	7,559
\$ 26,247	\$ 20,514	\$ 123,823	\$ 16,940	\$ 1,451	\$ 21	\$ 7,650

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Fish and Game
Preservation Fund

	Financial Protection Fund (3363)	Firearms Safety and Enforcement Special Fund (1008)	California Waterfowl Habitat Preservation Account (0211)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 840	\$ 631	\$ 1
Deposits in Surplus Money Investment Fund	76,023	13,136	2,354
Receivables	882	292	—
Due From Other Funds	12,974	1,563	25
Due From Other Governments	—	—	—
Prepaid Expenses	209	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 90,928	\$ 15,622	\$ 2,380
LIABILITIES			
Accounts Payable	\$ 1,111	\$ 379	\$ —
Due To Other Funds	408	43	—
Due To Other Governments	—	1	—
Advance Collections	3,717	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	5,236	423	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	67,342	14,542	2,380
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	67,342	14,542	2,380
Adjustments to Fund Balance			
Deferred Payroll	10,384	648	—
Reserved for Encumbrances	7,966	9	—
Total Fund Balance (Deficit) – Adjusted	85,692	15,199	2,380
Total Liabilities and Fund Balance	\$ 90,928	\$ 15,622	\$ 2,380

Fish and Game Preservation Fund						
Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Native Species Conservation and Enhancement Account (0213)	Nesting Bird Habitat Incentive Program Account (3392)	Fish and Wildlife Regional Conservation Investment Strategy Program Fund (3415)	Flood Risk Management Fund (3296)	Food Safety Fund (0177)
\$ 177,561	\$ —	\$ 1	\$ 1	\$ 1	\$ 11	\$ 2
—	3,574	1,117	4,851	106	812	5,995
902	—	—	—	—	—	1
24,883	42	22	110	1	15	958
—	—	—	—	—	—	—
1,047	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 204,393	\$ 3,616	\$ 1,140	\$ 4,962	\$ 108	\$ 838	\$ 6,956
\$ 2,888	\$ —	\$ —	\$ 774	\$ —	\$ —	\$ 81
10,578	5	109	158	—	202	40
352	—	—	129	—	—	1
4,219	—	—	—	—	139	—
235	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18,272	5	109	1,061	—	341	122
2,825	—	—	—	—	—	—
165,204	3,603	1,021	2,871	108	497	6,128
—	—	—	—	—	—	—
168,029	3,603	1,021	2,871	108	497	6,128
2,772	3	10	60	—	—	639
15,320	5	—	970	—	—	67
186,121	3,611	1,031	3,901	108	497	6,834
\$ 204,393	\$ 3,616	\$ 1,140	\$ 4,962	\$ 108	\$ 838	\$ 6,956

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Forced or Involuntary Sterilization Compensation Account (3383)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,592	\$ 1	\$ 8
Deposits in Surplus Money Investment Fund	—	19	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,592	\$ 20	\$ 8
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	53	—	4
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	53	—	4
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	1,539	—	—
Contingency Reserve for Economic Uncertainties	—	20	3
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,539	20	3
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	1
Total Fund Balance (Deficit) – Adjusted	1,539	20	4
Total Liabilities and Fund Balance	\$ 1,592	\$ 20	\$ 8

Gambling Addiction Program Fund (3110)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Golden State Stimulus Emergency Fund (3379)	Greenhouse Gas Reduction Fund (3228)	Gun Violence Prevention and School Safety Fund (3437)
\$ 631	\$ 9	\$ 1	\$ 1,732	\$ 68,135	\$ 9,992	\$ 43,464
—	2,094	36,648	34,795	—	15,743,160	—
—	—	257,515	54,385	—	270	13,010
—	116	1,549	2,704	—	185,124	38
—	—	—	—	—	153	—
—	—	—	—	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 631	\$ 2,219	\$ 295,713	\$ 93,616	\$ 68,135	\$ 15,938,702	\$ 56,512
\$ 64	\$ —	\$ 222,708	\$ 35,764	\$ —	\$ 137,998	\$ —
—	133	15	7	3,883	58,837	41
—	—	—	1,325	—	278,951	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
64	133	222,723	37,096	3,883	475,786	41
—	—	3,367	—	—	8,320,298	75,000
505	1,837	69,606	41,749	64,252	350,651	—
—	—	—	—	—	—	(18,569)
505	1,837	72,973	41,749	64,252	8,670,949	56,431
—	93	13	1,384	—	14,345	38
62	156	4	13,387	—	6,777,622	2
567	2,086	72,990	56,520	64,252	15,462,916	56,471
\$ 631	\$ 2,219	\$ 295,713	\$ 93,616	\$ 68,135	\$ 15,938,702	\$ 56,512

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle- Deserted Well Abatement Fund (0275)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 124,910	\$ 6	\$ —
Deposits in Surplus Money Investment Fund	—	11,078	16,388
Receivables	—	3	26
Due From Other Funds	4,125	1,314	168
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 129,035	\$ 12,401	\$ 16,582
LIABILITIES			
Accounts Payable	\$ 2,425	\$ —	\$ 51
Due To Other Funds	67	1,996	—
Due To Other Governments	76	—	4
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,568	1,996	55
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	74,733	—	—
Contingency Reserve for Economic Uncertainties	20,071	8,532	1,986
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	94,804	8,532	1,986
Adjustments to Fund Balance			
Deferred Payroll	63	1,191	—
Reserved for Encumbrances	31,600	682	14,541
Total Fund Balance (Deficit) – Adjusted	126,467	10,405	16,527
Total Liabilities and Fund Balance	\$ 129,035	\$ 12,401	\$ 16,582

Healthcare Treatment Fund						
Health Care Affordability Reserve Fund (3381)	Health Care Benefits Fund (3054)	Health Care Services Plan Fines and Penalties Fund (3311)	Health Plan Improvement Trust Fund (3209)	Health Statistics Special Fund (0099)	Healthcare Treatment Fund (3305)	Loan Repayment Program Account (3375)
\$ 146,093	\$ 3,795	\$ 5,111	\$ 1	\$ 1	\$ 268,423	\$ 167,321
—	—	—	5,089	18,833	—	—
—	—	—	—	5,545	—	—
16,852	—	3	140	2,078	77	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 162,945	\$ 3,795	\$ 5,114	\$ 5,230	\$ 26,457	\$ 268,500	\$ 167,321
\$ 27,915	\$ 2,568	\$ —	\$ —	\$ 2	\$ —	\$ —
—	—	—	157	1,026	106	—
3,772	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
31,687	2,568	—	157	1,028	106	—
—	—	—	—	—	—	—
131,258	1,227	5,114	4,810	21,293	268,131	167,321
—	—	—	—	—	—	—
131,258	1,227	5,114	4,810	21,293	268,131	167,321
—	—	—	84	1,505	77	—
—	—	—	179	2,631	186	—
131,258	1,227	5,114	5,073	25,429	268,394	167,321
\$ 162,945	\$ 3,795	\$ 5,114	\$ 5,230	\$ 26,457	\$ 268,500	\$ 167,321

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

High Polluter Repair or Removal Account

	Heritage Enrichment Resource Fund (3170)	Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,333	\$ 1	\$ 619
Deposits in Surplus Money Investment Fund	—	73,518	117,557
Receivables	—	—	3
Due From Other Funds	2	1,311	2,294
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,335	\$ 74,830	\$ 120,473
LIABILITIES			
Accounts Payable	\$ —	\$ 825	\$ 4,861
Due To Other Funds	3	—	20
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3	825	4,881
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	19,800	—
Contingency Reserve for Economic Uncertainties	1,330	49,756	113,615
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	1,330	69,556	113,615
Adjustments to Fund Balance			
Deferred Payroll	2	31	429
Reserved for Encumbrances	—	4,418	1,548
Total Fund Balance (Deficit) – Adjusted	1,332	74,005	115,592
Total Liabilities and Fund Balance	\$ 1,335	\$ 74,830	\$ 120,473

Historic Property Maintenance Fund (0365)	Home Care Fund (3255)	Home & Community- Based Services American Rescue Plan Fund (8507)	Horse and Jockey Safety and Welfare Account (3380)	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)
\$ 1	\$ 16	\$ 633	\$ 804	\$ 57	\$ 311	\$ —
351	1,958	—	—	4,744	174,026	180,825
—	—	—	28	4,202	13,103	—
553	1,175	—	22	565	9,743	138
—	—	—	—	—	—	—
—	—	—	—	2	387	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 905	\$ 3,149	\$ 633	\$ 854	\$ 9,570	\$ 197,570	\$ 180,963
\$ 6	\$ —	\$ —	\$ 59	\$ 337	\$ 946	\$ —
80	—	—	—	51	2,287	258
—	—	—	—	2,063	1	—
—	—	—	—	—	1,668	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
86	—	—	59	2,451	4,902	258
—	—	—	—	—	—	—
636	2,170	633	739	3,930	180,358	180,226
—	—	—	—	—	—	—
636	2,170	633	739	3,930	180,358	180,226
—	794	—	22	507	4,156	138
183	185	—	34	2,682	8,154	341
819	3,149	633	795	7,119	192,668	180,705
\$ 905	\$ 3,149	\$ 633	\$ 854	\$ 9,570	\$ 197,570	\$ 180,963

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Indian Gaming Special Distribution Fund (0367)	Industrial Hemp Enrollment and Oversight Fund (3396)	Infant Botulism Treatment and Prevention Fund (0272)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 611	\$ 115
Deposits in Surplus Money Investment Fund	119,235	—	22,746
Receivables	—	—	917
Due From Other Funds	3,113	667	312
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 122,348	\$ 1,278	\$ 24,090
LIABILITIES			
Accounts Payable	\$ 2,037	\$ —	\$ 5,183
Due To Other Funds	1,292	—	78
Due To Other Governments	204	—	141
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,533	—	5,402
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	115,395	1,278	16,728
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	115,395	1,278	16,728
Adjustments to Fund Balance			
Deferred Payroll	1,737	—	61
Reserved for Encumbrances	1,683	—	1,899
Total Fund Balance (Deficit) – Adjusted	118,815	1,278	18,688
Total Liabilities and Fund Balance	\$ 122,348	\$ 1,278	\$ 24,090

Integrated Waste Management Fund
(Continued on next page)

							Integrated Waste Management Account (Continued on next page)
							Electronic Waste Recovery and Recycling Account
Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Carpet Stewardship Penalty Subaccount (3196)	Covered Battery-Embedded Waste Recycling Fee Subaccount (3418)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	
\$ 48,660	\$ 473	\$ 695	\$ 2,885	\$ 1,847	\$ 2,597	\$ 2	
72,567	—	—	—	—	218,839	40,879	
28,768	128	176	—	—	8,321	16,214	
19,166	52	65	—	234	2,902	7,769	
118	—	—	—	—	—	37	
605	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ 169,884	\$ 653	\$ 936	\$ 2,885	\$ 2,081	\$ 232,659	\$ 64,901	
\$ 1,895	\$ —	\$ —	\$ —	\$ —	\$ 33,201	\$ 4	
46,030	47	60	—	379	748	10,405	
209	—	—	—	—	438	1,209	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
678	—	—	—	—	—	—	
48,812	47	60	—	379	34,387	11,618	
—	—	—	—	—	—	—	
54,592	554	811	2,885	1,445	194,690	42,682	
—	—	—	—	—	—	—	
54,592	554	811	2,885	1,445	194,690	42,682	
16,300	52	65	—	234	(81)	6,909	
50,180	—	—	—	23	3,663	3,692	
121,072	606	876	2,885	1,702	198,272	53,283	
\$ 169,884	\$ 653	\$ 936	\$ 2,885	\$ 2,081	\$ 232,659	\$ 64,901	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Integrated Waste
Management
Fund
(Continued from
previous page)

Integrated Waste
Management
Account
(Continued from
previous page)

Recycling Market
Development
Revolving Loan
Subaccount
(0281)

Internal Health
Information Integrity
Quality Improvement
Account
(3151)

Labor and Workforce
Development Fund
(3078)

ASSETS

Cash in State Treasury and Agency Accounts	\$	19	\$	—	\$	10
Deposits in Surplus Money Investment Fund		25,858		1		738,531
Receivables		—		—		2
Due From Other Funds		457		—		551
Due From Other Governments		—		—		—
Prepaid Expenses		—		—		—
Advances and Loans Receivable		—		—		—
Interfund Loans Receivable		—		—		—
Other Assets		—		—		—
Total Assets	\$	26,334	\$	1	\$	739,094

LIABILITIES

Accounts Payable	\$	17	\$	—	\$	1,459
Due To Other Funds		281		—		3,340
Due To Other Governments		3		—		1,000
Advance Collections		—		—		—
Deposits		—		—		—
Interfund Loans Payable		—		—		—
Other Liabilities		—		—		—
Total Liabilities		301		—		5,799

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations		2,000		—		77,568
Contingency Reserve for Economic Uncertainties		22,149		1		600,931
Unreserved-Undesignated		—		—		—
Total Fund Balance (Deficit) – Unadjusted		24,149		1		678,499
Adjustments to Fund Balance						
Deferred Payroll		187		—		542
Reserved for Encumbrances		1,697		—		54,254
Total Fund Balance (Deficit) – Adjusted		26,033		1		733,295
Total Liabilities and Fund Balance	\$	26,334	\$	1	\$	739,094

Labor Enforcement and Compliance Fund (3152)	Lead-Acid Battery Cleanup Fund (3301)	Lead-Related Construction Fund (3155)	Learning Recovery Emergency Fund (3402)	Local Agency Deposit Security Fund (0240)	Local Charges for Prepaid Mobile Telephony Services Fund (3270)	Local Public Prosecutors and Public Defenders Training Fund (0241)
\$ 22	\$ —	\$ 1,817	\$ 588	\$ 2	\$ 179	\$ 1
148,657	99,921	—	—	476	—	1,121
266	5,000	—	39	—	525	—
7,327	1,881	13	—	28	2	12
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 156,272	\$ 106,802	\$ 1,830	\$ 627	\$ 506	\$ 706	\$ 1,134
\$ —	\$ 3,562	\$ —	\$ —	\$ —	\$ —	\$ —
9,025	652	73	—	41	300	—
—	382	—	—	—	406	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9,025	4,596	73	—	41	706	—
—	25,685	—	—	—	—	—
130,250	40,349	1,734	627	418	—	1,134
—	—	—	—	—	—	—
130,250	66,034	1,734	627	418	—	1,134
5,626	768	2	—	23	—	—
11,371	35,404	21	—	24	—	—
147,247	102,206	1,757	627	465	—	1,134
\$ 156,272	\$ 106,802	\$ 1,830	\$ 627	\$ 506	\$ 706	\$ 1,134

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Local Revenue Fund		
		Sales Tax Account	
	Local Revenue Fund (0330)	CalWORKs Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 11,200	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	4,501	—	—
Due From Other Funds	517,198	79,433	55,767
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 532,899	\$ 79,433	\$ 55,767
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	514,361	—	—
Due To Other Governments	—	79,433	55,767
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	514,361	79,433	55,767
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	18,466	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	18,466	—	—
Adjustments to Fund Balance			
Deferred Payroll	72	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	18,538 *	—	—
Total Liabilities and Fund Balance	\$ 532,899	\$ 79,433	\$ 55,767

* Fund balance exists due to timing factor.

† 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 Account						Vehicle License Fee Account (Continued on next page)
Family Support Subaccount (3248)	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)	Vehicle License Collection Account (0329)	CalWORKs Maintenance of Effort Subaccount † (3276)
\$ —	\$ —	\$ —	\$ 1	\$ —	\$ 1	\$ —
—	—	757	419,530	—	100,734	—
—	—	—	—	—	—	—
26,065	66,015	566,674	428,151	268,603	13,529	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 26,065</u>	<u>\$ 66,015</u>	<u>\$ 567,431</u>	<u>\$ 847,682</u>	<u>\$ 268,603</u>	<u>\$ 114,264</u>	<u>\$ —</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	26,065	43,430	847,682	—	—	—
26,065	39,950	524,001	—	268,603	114,264	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>26,065</u>	<u>66,015</u>	<u>567,431</u>	<u>847,682</u>	<u>268,603</u>	<u>114,264</u>	<u>—</u>
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 26,065</u>	<u>\$ 66,015</u>	<u>\$ 567,431</u>	<u>\$ 847,682</u>	<u>\$ 268,603</u>	<u>\$ 114,264</u>	<u>\$ —</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

Vehicle License Fee Account
(Continued from previous page)

Child Poverty and Family Supplemental Support Subaccount *	Family Support Subaccount *	Health Subaccount *
(3282)	(3281)	(3279)

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		—		—		—
Advances and Loans Receivable		—		—		—
Interfund Loans Receivable		—		—		—
Other Assets		—		—		—
Total Assets	\$	—	\$	—	\$	—

LIABILITIES

Accounts Payable	\$	—	\$	—	\$	—
Due To Other Funds		—		—		—
Due To Other Governments		—		—		—
Advance Collections		—		—		—
Deposits		—		—		—
Interfund Loans Payable		—		—		—
Other Liabilities		—		—		—
Total Liabilities		—		—		—

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	—	—	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	—	—	—
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
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.

Local Revenue Fund					Local Revenue Fund 2011 (Continued on next page)	
					Law Enforcement Services Account (Continued on next page)	
Vehicle License Fee Growth Account						
Mental Health Subaccount (3278)	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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	100,210	—	—	—	—
—	—	—	—	—	—	—
123,609	—	81,263	57,864	57,864	348,508	14,450
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 123,609</u>	<u>\$ —</u>	<u>\$ 181,473</u>	<u>\$ 57,864</u>	<u>\$ 57,864</u>	<u>\$ 348,508</u>	<u>\$ 14,450</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	181,473	—	57,864	—	—
123,609	—	—	57,864	—	348,508	14,450
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>123,609</u>	<u>—</u>	<u>181,473</u>	<u>57,864</u>	<u>57,864</u>	<u>348,508</u>	<u>14,450</u>
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 123,609</u>	<u>\$ —</u>	<u>\$ 181,473</u>	<u>\$ 57,864</u>	<u>\$ 57,864</u>	<u>\$ 348,508</u>	<u>\$ 14,450</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Local Revenue Fund 2011
(Continued from previous page)

Law Enforcement Services Account
(Continued from previous page)

June 30, 2025

(Amounts in thousands)

ASSETS

	Enhancing Law Enforcement Activities Subaccount	Juvenile Justice Subaccount
	Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount (3222)
		Juvenile Justice Subaccount (3225)
Cash in State Treasury and Agency Accounts	\$ 214,986	\$ 5,833
Deposits in Surplus Money Investment Fund	—	—
Receivables	—	—
Due From Other Funds	186,586	—
Due From Other Governments	—	—
Prepaid Expenses	—	—
Advances and Loans Receivable	—	—
Interfund Loans Receivable	—	—
Other Assets	—	—
Total Assets	\$ 401,572	\$ 5,833
		\$ 44,204

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	44,204
Due To Other Governments	401,572	5,833	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	401,572	5,833	44,204

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			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 401,572	\$ 5,833	\$ 44,204

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account					Sales and Use Tax Growth Account (Continued on next page)	
					Law Enforcement Services Growth Subaccount (Continued on next page)	
Juvenile Reentry Grant Special Account (3226)	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)
\$ —	\$ —	\$ —	\$ —	\$ 841,337	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,440	41,764	521,900	114,738	930,926	186,759	15,276
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 2,440</u>	<u>\$ 41,764</u>	<u>\$ 521,900</u>	<u>\$ 114,738</u>	<u>\$ 1,772,263</u>	<u>\$ 186,759</u>	<u>\$ 15,276</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	521,900	—	1,705,929	186,759	—
2,440	41,764	—	114,738	—	—	15,276
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,440</u>	<u>41,764</u>	<u>521,900</u>	<u>114,738</u>	<u>1,705,929</u>	<u>186,759</u>	<u>15,276</u>
—	—	—	—	—	—	—
—	—	—	—	66,334	—	—
—	—	—	—	—	—	—
—	—	—	—	<u>66,334</u>	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	<u>66,334 *</u>	—	—
<u>\$ 2,440</u>	<u>\$ 41,764</u>	<u>\$ 521,900</u>	<u>\$ 114,738</u>	<u>\$ 1,772,263</u>	<u>\$ 186,759</u>	<u>\$ 15,276</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

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)

ASSETS

	District Attorney and Public Defender Growth Special Account (3232)	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	1,018	2,037	20,368
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,018	\$ 2,037	\$ 20,368

LIABILITIES

	District Attorney and Public Defender Growth Special Account (3232)	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	20,368
Due To Other Governments	1,018	2,037	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,018	2,037	20,368

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			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 1,018	\$ 2,037	\$ 20,368

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Local Revenue Fund 2011
(Continued from previous page)

June 30, 2025
(Amounts in thousands)

Support Services Account
(Continued from previous page)

	County Intervention Support Services Subaccount (3325)	Protective Services Subaccount (3216)	Support Services Account (3214)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 6,857	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	543,573	939,076
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,857	\$ 543,573	\$ 939,076
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	6,857	—	939,076
Due To Other Governments	—	543,573	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6,857	543,573	939,076
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			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 6,857	\$ 543,573	\$ 939,076

Long-Term Care Quality Assurance Fund (3213)	Low Income Health Program MCE Out- of-Network Emergency Care Services Fund (3201)	Major League Sporting Event Raffle Fund (3297)	Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Enrollment Fund (3428)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)
\$ 143,553	\$ —	\$ 22	\$ 1	\$ 10,380	\$ 898	\$ 5,715
—	895	3,397	38,627	—	89,434	—
—	—	—	—	—	838	—
—	—	93	384	104	10,533	205
—	—	—	—	—	—	—
—	—	—	—	—	45	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 143,553	\$ 895	\$ 3,512	\$ 39,012	\$ 10,484	\$ 101,748	\$ 5,920
\$ —	\$ —	\$ 1	\$ —	\$ —	\$ 2,865	\$ 2
—	—	16	—	177	223	616
—	—	—	—	—	1	—
—	—	—	—	—	2,108	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	17	—	177	5,197	618
—	—	—	—	—	—	—
143,553	895	3,482	39,012	9,179	81,850	4,863
—	—	—	—	—	—	—
143,553	895	3,482	39,012	9,179	81,850	4,863
—	—	12	—	104	9,347	205
—	—	1	—	1,024	5,354	234
143,553	895	3,495	39,012	10,307	96,551	5,302
\$ 143,553	\$ 895	\$ 3,512	\$ 39,012	\$ 10,484	\$ 101,748	\$ 5,920

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Medi-Cal County Behavioral Health Fund (3420)	Medi-Cal Drug Rebate Fund (3331)	Medi-Cal Emergency Medical Transport Fund (3323)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 129,917	\$ 33,377
Deposits in Surplus Money Investment Fund	654,746	—	—
Receivables	—	—	—
Due From Other Funds	—	—	12
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 654,746	\$ 129,917	\$ 33,389
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	3
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	3
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	654,746	129,917	33,374
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	654,746	129,917	33,374
Adjustments to Fund Balance			
Deferred Payroll	—	—	12
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	654,746	129,917	33,386
Total Liabilities and Fund Balance	\$ 654,746	\$ 129,917	\$ 33,389

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

Medi-Cal Loan Repayment Program Special Fund (3401)	Medi-Cal Provider Payment Reserve Fund * (3431)	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Diversion Fund (3404)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)
\$ 56,102	\$ —	\$ 1	\$ 10	\$ 18,276	\$ 4,245	\$ —
—	—	11	3,086	—	—	3,118
—	—	—	—	27,616	—	—
—	—	—	178	—	4	157
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 56,102</u>	<u>\$ —</u>	<u>\$ 12</u>	<u>\$ 3,274</u>	<u>\$ 45,892</u>	<u>\$ 4,249</u>	<u>\$ 3,275</u>
\$ —	\$ —	\$ —	\$ 2	\$ —	\$ —	\$ 15
—	—	—	9	—	—	33
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>—</u>	<u>11</u>	<u>—</u>	<u>—</u>	<u>48</u>
—	—	—	—	—	—	—
56,102	—	12	3,164	45,892	4,249	2,161
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>56,102</u>	<u>—</u>	<u>12</u>	<u>3,164</u>	<u>45,892</u>	<u>4,249</u>	<u>2,161</u>
—	—	—	98	—	—	32
—	—	—	1	—	—	1,034
<u>56,102</u>	<u>—</u>	<u>12</u>	<u>3,263</u>	<u>45,892</u>	<u>4,249</u>	<u>3,227</u>
<u>\$ 56,102</u>	<u>\$ —</u>	<u>\$ 12</u>	<u>\$ 3,274</u>	<u>\$ 45,892</u>	<u>\$ 4,249</u>	<u>\$ 3,275</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Mine Reclamation Account		
	Mercury Thermostat Collection Program Fund (3390)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	117	7,084	2,835
Receivables	—	8	285
Due From Other Funds	12	121	392
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 130	\$ 7,213	\$ 3,512
LIABILITIES			
Accounts Payable	\$ —	\$ 5	\$ 25
Due To Other Funds	31	55	195
Due To Other Governments	—	—	—
Advance Collections	—	—	148
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	31	60	368
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	87	6,976	2,792
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	87	6,976	2,792
Adjustments to Fund Balance			
Deferred Payroll	11	44	303
Reserved for Encumbrances	1	133	49
Total Fund Balance (Deficit) – Adjusted	99	7,153	3,144
Total Liabilities and Fund Balance	\$ 130	\$ 7,213	\$ 3,512

Missing Persons DNA Data Base Fund (3016)	Mobilehome and Recreational Vehicle Park Training Fund (3419)	Mobilehome Dispute Resolution Fund (3329)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources and Parks Preservation Fund (3312)
\$ 1	\$ 112	\$ 9,468	\$ —	\$ —	\$ 5,545	\$ 31,337
4,993	—	—	18,728	5,839	—	—
—	20	51	800	271	28	—
772	—	80	18,487	703	95	87
662	—	—	—	—	—	—
—	—	—	516	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 6,428	\$ 132	\$ 9,599	\$ 38,531	\$ 6,813	\$ 5,668	\$ 31,424
\$ 523	\$ —	\$ 34	\$ 2,914	\$ —	\$ —	\$ 16
22	—	117	15,981	254	29	199
—	—	—	12	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	538	—	—	—
545	—	151	19,445	254	29	215
—	—	—	—	—	—	10,225
5,693	132	7,327	15,798	5,329	5,518	18,335
—	—	—	—	—	—	—
5,693	132	7,327	15,798	5,329	5,518	28,560
187	—	80	1,757	660	83	86
3	—	2,041	1,531	570	38	2,563
5,883	132	9,448	19,086	6,559	5,639	31,209
\$ 6,428	\$ 132	\$ 9,599	\$ 38,531	\$ 6,813	\$ 5,668	\$ 31,424

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 357	\$ 143
Deposits in Surplus Money Investment Fund	7,028	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 7,028	\$ 357	\$ 143
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	7,028	357	143
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	7,028	357	143
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	7,028	357	143
Total Liabilities and Fund Balance	\$ 7,028	\$ 357	\$ 143

Oil, Gas, and Geothermal Administrative Fund

Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (0263)	Oil and Gas Environmental Remediation Account (3299)	Oil, Gas, and Geothermal Administrative Fund (3046)
\$ —	\$ 1	\$ 59	\$ —	\$ 128	\$ 1	\$ 460
1,596	155,642	1,629	1,034	176,593	35,209	73,377
23	774	—	—	98	198	928
16	9,116	203	117	27,274	122	20,820
—	—	—	—	—	—	—
—	—	—	—	—	—	167
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,635	\$ 165,533	\$ 1,891	\$ 1,151	\$ 204,093	\$ 35,530	\$ 95,752
\$ —	\$ —	\$ 6	\$ —	\$ 516	\$ —	\$ 2,831
2	12,404	25	—	1,373	—	3,050
—	—	—	1,151	541	—	—
—	—	293	—	1,119	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2	12,404	324	1,151	3,549	—	5,881
—	—	—	—	21,307	—	1,380
1,617	133,083	1,435	—	117,049	35,530	44,926
—	—	—	—	—	—	—
1,617	133,083	1,435	—	138,356	35,530	46,306
—	7,293	127	—	2,337	—	9,042
16	12,753	5	—	59,851	—	34,523
1,633	153,129	1,567	—	200,544	35,530	89,871
\$ 1,635	\$ 165,533	\$ 1,891	\$ 1,151	\$ 204,093	\$ 35,530	\$ 95,752

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2,213	\$ —	\$ 235,341
Deposits in Surplus Money Investment Fund	60,452	54,256	—
Receivables	6,526	438	—
Due From Other Funds	3,827	625	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 73,018	\$ 55,319	\$ 235,341
LIABILITIES			
Accounts Payable	\$ 6,131	\$ —	\$ 235,304
Due To Other Funds	3,301	280	—
Due To Other Governments	128	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	9,560	280	235,304
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	25
Contingency Reserve for Economic Uncertainties	59,648	54,988	12
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	59,648	54,988	37
Adjustments to Fund Balance			
Deferred Payroll	2,889	46	—
Reserved for Encumbrances	921	5	—
Total Fund Balance (Deficit) – Adjusted	63,458	55,039	37
Total Liabilities and Fund Balance	\$ 73,018	\$ 55,319	\$ 235,341

Prepaid Mobile
Telephony Services
Surcharge Fund
(Continued on next
page)

Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	PACE Oversight Fund of the State Department of Health Care Services (3362)	Perinatal Insurance Fund (0309)	Pharmaceutical and Sharps Stewardship Fund (3328)	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Prepaid Mobile Telephony Services Surcharge Fund (3251)
\$ 129	\$ —	\$ 1,869	\$ 10,446	\$ 7,431	\$ 2	\$ 317
4,832	725	—	—	—	1,159	—
2	—	—	—	1,162	—	4
311	8	14	7	302	42	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,274	\$ 733	\$ 1,883	\$ 10,453	\$ 8,895	\$ 1,203	\$ 321
\$ 34	\$ —	\$ —	\$ —	\$ —	\$ 13	\$ —
95	—	15	3	329	1	—
—	—	—	—	—	—	—
3	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
132	—	15	3	329	14	—
—	—	—	68	—	—	1,197
4,944	733	1,853	10,370	8,275	466	—
—	—	—	—	—	—	(876)
4,944	733	1,853	10,438	8,275	466	321
160	—	14	7	291	29	—
38	—	1	5	—	694	—
5,142	733	1,868	10,450	8,566	1,189	321
\$ 5,274	\$ 733	\$ 1,883	\$ 10,453	\$ 8,895	\$ 1,203	\$ 321

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Prepaid Mobile
Telephony Services
Surcharge Fund
(Continued from
previous page)

	Prepaid MTS PUC Account (3265)	Prescribed Fire Claims Fund (3429)	Pressure Vessel Account (0453)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 31	\$ 20,000	\$ —
Deposits in Surplus Money Investment Fund	—	—	389
Receivables	—	—	977
Due From Other Funds	—	—	486
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 31	\$ 20,000	\$ 1,852
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	10
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	10
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	31	20,000	936
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	31	20,000	936
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	906
Total Fund Balance (Deficit) – Adjusted	31	20,000	1,842
Total Liabilities and Fund Balance	\$ 31	\$ 20,000	\$ 1,852

Professions and Vocations Fund
(Continued on next page)

Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Accountancy Fund (0704)	Acupuncture Fund (0108)
\$ —	\$ 1	\$ —	\$ 15	\$ —	\$ 492	\$ 64
83,590	2	8,725	974	265	25,745	6,412
—	—	3	—	—	5	1
—	—	1,479	48	2	1,388	277
—	—	—	—	—	—	—
—	—	—	—	—	5	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 83,590</u>	<u>\$ 3</u>	<u>\$ 10,207</u>	<u>\$ 1,037</u>	<u>\$ 267</u>	<u>\$ 27,635</u>	<u>\$ 6,754</u>
\$ —	\$ —	\$ 107	\$ 2	\$ —	\$ 206	\$ 80
—	—	47	—	—	51	13
—	—	—	—	—	—	—
—	—	—	123	179	1,555	214
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>154</u>	<u>125</u>	<u>179</u>	<u>1,812</u>	<u>307</u>
—	—	—	—	—	—	—
83,590	3	8,757	885	47	24,664	6,170
—	—	—	—	—	—	—
<u>83,590</u>	<u>3</u>	<u>8,757</u>	<u>885</u>	<u>47</u>	<u>24,664</u>	<u>6,170</u>
—	—	1,044	23	—	905	128
—	—	252	4	41	254	149
<u>83,590</u>	<u>3</u>	<u>10,053</u>	<u>912</u>	<u>88</u>	<u>25,823</u>	<u>6,447</u>
<u>\$ 83,590</u>	<u>\$ 3</u>	<u>\$ 10,207</u>	<u>\$ 1,037</u>	<u>\$ 267</u>	<u>\$ 27,635</u>	<u>\$ 6,754</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Professions and Vocations Fund
(Continued from previous page)

June 30, 2025

(Amounts in thousands)

	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3	\$ 569	\$ 401
Deposits in Surplus Money Investment Fund	227	41,251	27,657
Receivables	2	5	2
Due From Other Funds	156	1,711	1,071
Due From Other Governments	—	—	—
Prepaid Expenses	—	3	2
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 388	\$ 43,539	\$ 29,133
LIABILITIES			
Accounts Payable	\$ 46	\$ 622	\$ 218
Due To Other Funds	49	109	110
Due To Other Governments	—	—	—
Advance Collections	—	1,351	1,696
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	95	2,082	2,024
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	138	39,480	26,151
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	138	39,480	26,151
Adjustments to Fund Balance			
Deferred Payroll	128	733	600
Reserved for Encumbrances	27	1,244	358
Total Fund Balance (Deficit) – Adjusted	293	41,457	27,109
Total Liabilities and Fund Balance	\$ 388	\$ 43,539	\$ 29,133

Professions and Vocations Fund
(Continued on next page)

						Contractors' License Fund (Continued on next page)
Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	California Architects Board Fund (0706)	California Board of Architectural Examiners – Landscape Architects Fund (0757)	Cemetery and Funeral Fund (0717)	Contingent Fund of the Medical Board of California (0758)	Construction Management Education Account (0093)
\$ 42	\$ 1,710	\$ 248	\$ 39	\$ 74	\$ 1,947	\$ 4
612	80,766	3,716	1,286	2,231	27,748	486
1	4	1	—	—	14	—
75	5,264	388	70	468	3,801	5
—	—	—	—	—	—	—
—	6	3	1	2	6	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 730	\$ 87,750	\$ 4,356	\$ 1,396	\$ 2,775	\$ 33,516	\$ 495
\$ 2	\$ 448	\$ 70	\$ 14	\$ 109	\$ 574	\$ —
59	507	2	24	21	518	—
—	—	—	—	—	—	—
224	8,383	767	150	522	16,603	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
285	9,338	839	188	652	17,695	2
—	268	—	—	—	—	—
379	75,502	3,270	1,152	1,701	13,802	493
—	—	—	—	—	—	—
379	75,770	3,270	1,152	1,701	13,802	493
56	1,953	206	38	307	1,714	—
10	689	41	18	115	305	—
445	78,412	3,517	1,208	2,123	15,821	493
\$ 730	\$ 87,750	\$ 4,356	\$ 1,396	\$ 2,775	\$ 33,516	\$ 495

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Professions and Vocations Fund
(Continued from previous page)

Contractors' License
Fund
(Continued from
previous page)

Contractors' License Fund (0735)	Court Reporters Fund (0771)	Electronic and Appliance Repair Fund (0325)

ASSETS

Cash in State Treasury and Agency Accounts	\$	2,135	\$	26	\$	—
Deposits in Surplus Money Investment Fund		61,643		1,745		291
Receivables		14		1		—
Due From Other Funds		5,212		93		69
Due From Other Governments		—		—		—
Prepaid Expenses		19		—		—
Advances and Loans Receivable		—		—		—
Interfund Loans Receivable		—		—		—
Other Assets		—		—		—
Total Assets	\$	69,023	\$	1,865	\$	360

LIABILITIES

Accounts Payable	\$	563	\$	29	\$	2
Due To Other Funds		499		10		—
Due To Other Governments		—		—		—
Advance Collections		6,668		148		—
Deposits		—		—		—
Interfund Loans Payable		—		—		—
Other Liabilities		—		—		—
Total Liabilities		7,730		187		2

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	56,170	1,579	355
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	56,170	1,579	355
Adjustments to Fund Balance			
Deferred Payroll	3,873	62	—
Reserved for Encumbrances	1,250	37	3
Total Fund Balance (Deficit) – Adjusted	61,293	1,678	358
Total Liabilities and Fund Balance	\$ 69,023	\$ 1,865	\$ 360

Professions and Vocations Fund
(Continued on next page)

Home Furnishings and Thermal Insulation Fund (0752)	Household Goods and Services Fund (3438)	Household Movers Fund (3315)	Licensed Midwifery Fund (0755)	Naturopathic Doctor's Fund (3069)	Optometry Fund (0763)	Pharmacy Board Contingent Fund (0767)
\$ 2	\$ 78	\$ 1,592	\$ 2	\$ 17	\$ 82	\$ 405
1,389	13,849	—	207	812	3,380	30,457
—	1	—	—	1	1	2
96	782	49	2	64	203	2,437
—	—	—	—	—	—	—
—	—	—	—	—	1	15
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1,487	\$ 14,710	\$ 1,641	\$ 211	\$ 894	\$ 3,667	\$ 33,316
\$ 1	\$ 178	\$ —	\$ —	\$ 2	\$ 13	\$ 595
—	20	1	13	—	20	85
—	30	—	—	—	—	1
—	320	—	10	58	434	3,651
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1	548	1	23	60	467	4,332
—	—	—	—	—	—	—
1,485	13,434	1,634	188	787	3,073	26,218
—	—	—	—	—	—	—
1,485	13,434	1,634	188	787	3,073	26,218
—	524	—	—	35	106	1,814
1	204	6	—	12	21	952
1,486	14,162	1,640	188	834	3,200	28,984
\$ 1,487	\$ 14,710	\$ 1,641	\$ 211	\$ 894	\$ 3,667	\$ 33,316

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Professions and Vocations Fund
(Continued from previous page)

June 30, 2025

(Amounts in thousands)

	Physical Therapy Fund (0759)	Physician Assistant Fund (0280)	Private Security Services Fund (0239)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 146	\$ 55	\$ 460
Deposits in Surplus Money Investment Fund	6,109	4,017	11,143
Receivables	1	1	2
Due From Other Funds	623	203	1,298
Due From Other Governments	—	—	—
Prepaid Expenses	1	—	5
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 6,880	\$ 4,276	\$ 12,908
LIABILITIES			
Accounts Payable	\$ 37	\$ 17	\$ 118
Due To Other Funds	67	109	76
Due To Other Governments	—	—	—
Advance Collections	642	467	1,596
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	746	593	1,790
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	5,788	3,534	10,135
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	5,788	3,534	10,135
Adjustments to Fund Balance			
Deferred Payroll	296	126	677
Reserved for Encumbrances	50	23	306
Total Fund Balance (Deficit) – Adjusted	6,134	3,683	11,118
Total Liabilities and Fund Balance	\$ 6,880	\$ 4,276	\$ 12,908

Professions and Vocations Fund
(Continued on next page)

					State Dentistry Fund	
Professional Engineer's, Land Surveyor's, and Geologist's Fund (0770)	Psychology Fund (0310)	Respiratory Care Fund (0319)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Dental Hygiene Fund (3140)	Dentally Underserved Account (3039)	State Dentistry Fund (0741)
\$ 341	\$ 174	\$ 104	\$ 69	\$ 71	\$ —	\$ 407
6,562	8,606	2,946	2,219	5,062	803	27,942
2	1	—	—	1	—	2
742	640	258	193	177	9	1,336
—	—	—	—	—	—	—
3	1	1	3	—	—	9
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,650	\$ 9,422	\$ 3,309	\$ 2,484	\$ 5,311	\$ 812	\$ 29,696
\$ 264	\$ 81	\$ 40	\$ 53	\$ 24	\$ —	\$ 110
38	77	15	48	22	—	125
—	—	—	—	—	—	1
2,702	1,041	355	280	311	—	1,879
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
3,004	1,199	410	381	357	—	2,115
—	—	—	—	—	853	—
3,680	7,913	2,670	1,922	4,842	—	26,439
—	—	—	—	—	(41)	—
3,680	7,913	2,670	1,922	4,842	812	26,439
463	243	154	128	85	—	820
503	67	75	53	27	—	322
4,646	8,223	2,899	2,103	4,954	812	27,581
\$ 7,650	\$ 9,422	\$ 3,309	\$ 2,484	\$ 5,311	\$ 812	\$ 29,696

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

Professions and Vocations Fund
(Continued from previous page)

June 30, 2025

(Amounts in thousands)

	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 27	\$ —
Deposits in Surplus Money Investment Fund	2,690	2,162	1,460
Receivables	—	1	—
Due From Other Funds	28	367	15
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,718	\$ 2,557	\$ 1,475
LIABILITIES			
Accounts Payable	\$ —	\$ 144	\$ —
Due To Other Funds	293	44	—
Due To Other Governments	—	—	—
Advance Collections	—	166	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	293	354	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	2,129	1,636	1,425
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	2,129	1,636	1,425
Adjustments to Fund Balance			
Deferred Payroll	—	250	—
Reserved for Encumbrances	296	317	50
Total Fund Balance (Deficit) – Adjusted	2,425	2,203	1,475
Total Liabilities and Fund Balance	\$ 2,718	\$ 2,557	\$ 1,475

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

Protect Access to Health Care Fund							Public Interest Research, Development, and Demonstration Fund (Continued on next page)	
Veterinary Medical Board Contingent Fund (0777)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Health Care Oversight & Accountability Subfund (3443)	Protect Access to Health Care Fund * (3442)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)	Natural Gas Subaccount (3109)		
\$ 154	\$ 584	\$ —	\$ —	\$ 8,605	\$ 618	\$ —		
11,239	24,693	—	—	—	—	137,843		
4	2	—	—	—	—	—		
590	1,371	—	—	—	—	1,652		
—	—	—	—	—	—	—		
6	5	—	—	—	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
\$ 11,993	\$ 26,655	\$ —	\$ —	\$ 8,605	\$ 618	\$ 139,495		
\$ 85	\$ 46	\$ —	\$ —	\$ —	\$ —	\$ 541		
108	202	—	—	—	—	210		
—	—	—	—	—	—	100		
817	1,939	—	—	671	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
—	—	—	—	—	—	—		
1,010	2,187	—	—	671	—	851		
—	—	2,334,222	—	—	—	—		
10,583	23,703	—	—	7,708	618	94,899		
—	—	(2,409,222)	—	—	—	—		
10,583	23,703	(75,000)	—	7,708	618	94,899		
343	667	—	—	—	—	192		
57	98	75,000	—	226	—	43,553		
10,983	24,468	—	—	7,934	618	138,644		
\$ 11,993	\$ 26,655	\$ —	\$ —	\$ 8,605	\$ 618	\$ 139,495		

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Public Interest
Research,
Development, and
Demonstration Fund
(Continued from
previous page)

	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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	11,321	69,576	217,588
Receivables	—	—	120
Due From Other Funds	175	1,585	7,308
Due From Other Governments	—	—	3,593
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 11,497	\$ 71,162	\$ 228,611
LIABILITIES			
Accounts Payable	\$ —	\$ 225	\$ 128
Due To Other Funds	54	6	13,365
Due To Other Governments	—	9	186
Advance Collections	—	—	83,009
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	54	240	96,688
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	11,391	70,325	123,277
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	11,391	70,325	123,277
Adjustments to Fund Balance			
Deferred Payroll	52	575	5,034
Reserved for Encumbrances	—	22	3,612
Total Fund Balance (Deficit) – Adjusted	11,443	70,922	131,923
Total Liabilities and Fund Balance	\$ 11,497	\$ 71,162	\$ 228,611

Real Estate Fund						
Public Utilities Commission Public Advocate's Office Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund (0058)	Real Estate Appraisers Regulation Fund (0400)	Consumer Recovery Account (3294)	Education and Research Account (3295)	Real Estate Fund (0317)
\$ 1	\$ 1,511	\$ 1	\$ 38	\$ 2,218	\$ 1,425	\$ 785
32,523	16,391	3	4,886	—	—	16,834
75	1,254	—	2	—	—	74
5,067	2,995	—	368	—	—	4,123
—	—	—	—	—	—	—
—	—	—	—	—	—	400
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 37,666	\$ 22,151	\$ 4	\$ 5,294	\$ 2,218	\$ 1,425	\$ 22,216
\$ 57	\$ 667	\$ —	\$ 42	\$ —	\$ —	\$ 373
5,802	—	—	10	—	—	413
3	—	—	—	—	—	5
—	—	—	207	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
5,862	667	—	259	—	—	791
—	—	—	—	—	—	—
25,806	13,858	4	4,765	2,218	1,425	16,782
—	—	—	—	—	—	—
25,806	13,858	4	4,765	2,218	1,425	16,782
4,644	1,424	—	259	—	—	3,940
1,354	6,202	—	11	—	—	703
31,804	21,484	4	5,035	2,218	1,425	21,425
\$ 37,666	\$ 22,151	\$ 4	\$ 5,294	\$ 2,218	\$ 1,425	\$ 22,216

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charities and Fundraisers Fund (3088)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 289
Deposits in Surplus Money Investment Fund	369	3,540	19,632
Receivables	37	—	19
Due From Other Funds	40	267	1,005
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 446	\$ 3,808	\$ 20,945
LIABILITIES			
Accounts Payable	\$ —	\$ 15	\$ 293
Due To Other Funds	69	23	43
Due To Other Governments	—	—	1
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	69	38	337
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	333	2,265	20,047
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	333	2,265	20,047
Adjustments to Fund Balance			
Deferred Payroll	23	21	521
Reserved for Encumbrances	21	1,484	40
Total Fund Balance (Deficit) – Adjusted	377	3,770	20,608
Total Liabilities and Fund Balance	\$ 446	\$ 3,808	\$ 20,945

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Subaccount (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Restitution Fund (0214)	Reusable Grocery Bag Fund (3267)
\$ 1	\$ —	\$ 1	\$ 1	\$ 2,692	\$ 2,652	\$ 1,377
205	101,398	180	67,550	—	85,469	—
—	—	—	—	—	1,131	—
2	1,084	2	722	617	11,075	—
—	—	—	—	—	4,500	—
—	—	—	—	—	48	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 208	\$ 102,482	\$ 183	\$ 68,273	\$ 3,309	\$ 104,875	\$ 1,377
\$ —	\$ 17	\$ —	\$ —	\$ —	\$ 3,587	\$ —
—	—	—	—	115	95	—
—	—	—	—	—	5,550	—
—	86,668	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	28	—
—	86,685	—	—	115	9,260	—
—	—	—	68	—	—	—
208	10,504	183	68,205	2,338	86,221	1,377
—	—	—	—	—	—	—
208	10,504	183	68,273	2,338	86,221	1,377
—	—	—	—	617	2,617	—
—	5,293	—	—	239	6,777	—
208	15,797	183	68,273	3,194	95,615	1,377
\$ 208	\$ 102,482	\$ 183	\$ 68,273	\$ 3,309	\$ 104,875	\$ 1,377

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Rigid Container Account (3024)	Safe and Affordable Drinking Water Fund (3324)	Safe Drinking Water Account (0306)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 546	\$ 438,395	\$ —
Deposits in Surplus Money Investment Fund	—	—	16,198
Receivables	—	—	1,007
Due From Other Funds	51	627	2,365
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 597	\$ 439,022	\$ 19,570
LIABILITIES			
Accounts Payable	\$ —	\$ 10,305	\$ 12
Due To Other Funds	101	953	887
Due To Other Governments	—	759	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	101	12,017	899
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	445	192,765	15,686
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	445	192,765	15,686
Adjustments to Fund Balance			
Deferred Payroll	51	627	2,071
Reserved for Encumbrances	—	233,613	914
Total Fund Balance (Deficit) – Adjusted	496	427,005	18,671
Total Liabilities and Fund Balance	\$ 597	\$ 439,022	\$ 19,570

Safe Drinking Water and Toxic Enforcement Fund (3056)	Safe Energy Infrastructure and Excavation Fund (3302)	Safe Neighborhoods and Schools Fund (3286)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
\$ —	\$ 12,111	\$ 38,461	\$ 13	\$ 97	\$ 3,708	\$ 873
11,544	—	—	1,585	—	—	—
—	—	—	392	—	—	—
237	292	90	291	—	—	—
—	—	234	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 11,781</u>	<u>\$ 12,403</u>	<u>\$ 38,785</u>	<u>\$ 2,281</u>	<u>\$ 97</u>	<u>\$ 3,708</u>	<u>\$ 873</u>
\$ —	\$ 31	\$ 2,384	\$ 7	\$ —	\$ 2	\$ —
170	331	486	351	—	—	—
—	—	697	—	—	—	—
—	—	—	—	—	179	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>170</u>	<u>362</u>	<u>3,567</u>	<u>358</u>	<u>—</u>	<u>181</u>	<u>—</u>
—	—	12,681	—	—	—	—
11,430	10,551	—	1,712	97	3,468	873
—	—	(1,181)	—	—	—	—
<u>11,430</u>	<u>10,551</u>	<u>11,500</u>	<u>1,712</u>	<u>97</u>	<u>3,468</u>	<u>873</u>
118	292	90	205	—	—	—
63	1,198	23,628	6	—	59	—
<u>11,611</u>	<u>12,041</u>	<u>35,218</u>	<u>1,923</u>	<u>97</u>	<u>3,527</u>	<u>873</u>
<u>\$ 11,781</u>	<u>\$ 12,403</u>	<u>\$ 38,785</u>	<u>\$ 2,281</u>	<u>\$ 97</u>	<u>\$ 3,708</u>	<u>\$ 873</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	School Land Bank Fund (0347)	Second Chance Fund (3287)	Secondhand Dealer and Pawnbroker Fund (3240)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 328,071	\$ 9
Deposits in Surplus Money Investment Fund	47,952	—	3,006
Receivables	—	—	3
Due From Other Funds	606	85	75
Due From Other Governments	—	—	2
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 48,558	\$ 328,156	\$ 3,095
LIABILITIES			
Accounts Payable	\$ 6	\$ —	\$ 4
Due To Other Funds	152	190	53
Due To Other Governments	—	6,640	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	158	6,830	57
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	3,599	70,459	—
Contingency Reserve for Economic Uncertainties	44,600	—	2,992
Unreserved-Undesignated	—	(114)	—
Total Fund Balance (Deficit) – Unadjusted	48,199	70,345	2,992
Adjustments to Fund Balance			
Deferred Payroll	93	85	43
Reserved for Encumbrances	108	250,896	3
Total Fund Balance (Deficit) – Adjusted	48,400	321,326	3,038
Total Liabilities and Fund Balance	\$ 48,558	\$ 328,156	\$ 3,095

Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Small and Rural Hospital Relief Fund (3391)
\$ 2,780	\$ —	\$ 12,101	\$ 3	\$ 1	\$ —	\$ 59,316
61,031	3,671	—	10,334	18	1,999	—
—	—	—	605	—	—	—
2,838	272	—	154	—	—	1,225
—	—	—	—	—	—	—
—	—	28	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 66,649	\$ 3,943	\$ 12,129	\$ 11,096	\$ 19	\$ 1,999	\$ 60,541
\$ 2,456	\$ —	\$ 12,101	\$ —	\$ —	\$ —	\$ —
33,503	353	—	656	—	—	6
295	—	—	—	—	—	—
22,649	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
58,903	353	12,101	656	—	—	6
—	—	11,089	—	—	781	—
1,001	3,139	—	10,396	19	1,218	55,063
—	—	(11,061)	—	—	—	—
1,001	3,139	28	10,396	19	1,999	55,063
2,209	227	—	44	—	—	6
4,536	224	—	—	—	—	5,466
7,746	3,590	28	10,440	19	1,999	60,535
\$ 66,649	\$ 3,943	\$ 12,129	\$ 11,096	\$ 19	\$ 1,999	\$ 60,541

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Small Business Hiring Credit Fund (3378)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1,988	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	7,574	22,779
Receivables	—	—	—
Due From Other Funds	1,092	1,470	306
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,080	\$ 9,044	\$ 23,085
LIABILITIES			
Accounts Payable	\$ —	\$ 12	\$ 148
Due To Other Funds	17	263	43
Due To Other Governments	—	9	2,358
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	17	284	2,549
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	104,063	—	—
Contingency Reserve for Economic Uncertainties	—	8,470	6,171
Unreserved-Undesignated	(101,000)	—	—
Total Fund Balance (Deficit) – Unadjusted	3,063	8,470	6,171
Adjustments to Fund Balance			
Deferred Payroll	—	230	46
Reserved for Encumbrances	—	60	14,319
Total Fund Balance (Deficit) – Adjusted	3,063	8,760	20,536
Total Liabilities and Fund Balance	\$ 3,080	\$ 9,044	\$ 23,085

Southern California Veterans Cemetery Master Development Fund (3313)	Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	State Audit Fund (0126)	State Board of Chiropractic Examiners Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Court Facilities Construction Fund (3037)
\$ —	\$ 59	\$ 585	\$ 10,429	\$ 42	\$ 29,907	\$ 1,246
31,236	—	—	—	3,791	—	134,589
—	—	—	106	1	—	39,642
333	—	6	7,443	332	91	3,049
—	—	—	—	—	—	11,178
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 31,569	\$ 59	\$ 591	\$ 17,978	\$ 4,166	\$ 29,998	\$ 189,704
\$ —	\$ —	\$ 37	\$ 900	\$ 49	\$ —	\$ 3,960
—	—	6	5	18	196	273
—	—	—	—	—	29,036	—
—	—	—	—	207	—	109
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	43	905	274	29,232	4,342
—	—	—	—	—	702	—
31,569	59	257	12,064	3,652	—	108,078
—	—	—	—	—	(27)	—
31,569	59	257	12,064	3,652	675	108,078
—	—	—	2,446	124	91	1,699
—	—	291	2,563	116	—	75,585
31,569	59	548	17,073	3,892	766	185,362
\$ 31,569	\$ 59	\$ 591	\$ 17,978	\$ 4,166	\$ 29,998	\$ 189,704

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 6	\$ 240	\$ 8,762
Deposits in Surplus Money Investment Fund	205,874	—	—
Receivables	1	—	—
Due From Other Funds	13,747	—	697
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 219,628	\$ 240	\$ 9,459
LIABILITIES			
Accounts Payable	\$ 442	\$ —	\$ 76
Due To Other Funds	—	—	557
Due To Other Governments	17,472	—	1
Advance Collections	—	—	2,279
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	17,914	—	2,913
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	149,407	240	6,237
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	149,407	240	6,237
Adjustments to Fund Balance			
Deferred Payroll	4,669	—	240
Reserved for Encumbrances	47,638	—	69
Total Fund Balance (Deficit) – Adjusted	201,714	240	6,546
Total Liabilities and Fund Balance	\$ 219,628	\$ 240	\$ 9,459

State Parks and Recreation Fund

State HICAP Fund (0289)	State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)	State Project Infrastructure Fund (3292)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)
\$ —	\$ 4,835	\$ 1	\$ —	\$ 951	\$ 1,674	\$ —
9,676	176,035	5,790	44,669	45,907	—	—
174	33,552	—	—	—	—	—
107	82,756	67	476	1,303	1	1,894,367
—	2,155	—	—	—	—	16,837
—	1,361	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 9,957	\$ 300,694	\$ 5,858	\$ 45,145	\$ 48,161	\$ 1,675	\$ 1,911,204
\$ 164	\$ 16,119	\$ —	\$ —	\$ —	\$ —	\$ 593
96	33,921	8	—	2,140	—	16,837
24	4,913	—	—	—	—	1,890,941
1,149	83,807	—	—	6,396	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,433	138,760	8	—	8,536	—	1,908,371
—	4,200	—	131,301	—	—	—
7,836	91,973	5,654	—	37,110	1,675	2,833
—	—	—	(86,156)	—	—	—
7,836	96,173	5,654	45,145	37,110	1,675	2,833
—	12,588	6	—	853	—	—
688	53,173	190	—	1,662	—	—
8,524	161,934	5,850	45,145	39,625	1,675	2,833
\$ 9,957	\$ 300,694	\$ 5,858	\$ 45,145	\$ 48,161	\$ 1,675	\$ 1,911,204

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	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)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	65,134	57,840	22,748
Receivables	4,499	—	2,092
Due From Other Funds	1,151	598	4,630
Due From Other Governments	—	2,833	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 70,785	\$ 61,271	\$ 29,470
LIABILITIES			
Accounts Payable	\$ 110	\$ —	\$ 657
Due To Other Funds	212	—	1,314
Due To Other Governments	—	—	—
Advance Collections	—	—	1,950
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	322	—	3,921
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	6,061	—
Contingency Reserve for Economic Uncertainties	44,510	41,490	22,870
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	44,510	47,551	22,870
Adjustments to Fund Balance			
Deferred Payroll	377	—	932
Reserved for Encumbrances	25,576	13,720	1,747
Total Fund Balance (Deficit) – Adjusted	70,463	61,271	25,549
Total Liabilities and Fund Balance	\$ 70,785	\$ 61,271	\$ 29,470

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

Tax Credit Allocation Fee Account			Teacher Credentials Fund			
Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	The Health Care Services Special Fund * (3334)
\$ 277	\$ 1	\$ 46	\$ 1,366	\$ —	\$ 49	\$ —
—	103,099	157,877	35,928	—	7,550	—
—	269	2,438	59	—	44	—
—	1,943	2,917	1,835	19	5,464	—
—	—	—	—	—	—	—
—	—	—	4	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 277</u>	<u>\$ 105,312</u>	<u>\$ 163,278</u>	<u>\$ 39,192</u>	<u>\$ 19</u>	<u>\$ 13,107</u>	<u>\$ —</u>
\$ —	\$ 371	\$ 495	\$ 156	\$ —	\$ —	\$ —
—	892	422	346	—	—	—
—	107	—	3	—	—	—
—	—	—	—	—	—	—
—	—	46,483	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,370	47,400	505	—	—	—
1,316	—	—	190	—	—	—
—	103,517	115,545	36,483	19	7,750	—
(1,039)	—	—	—	—	—	—
<u>277</u>	<u>103,517</u>	<u>115,545</u>	<u>36,673</u>	<u>19</u>	<u>7,750</u>	<u>—</u>
—	424	332	1,249	—	5,357	—
—	1	1	765	—	—	—
<u>277</u>	<u>103,942</u>	<u>115,878</u>	<u>38,687</u>	<u>19</u>	<u>13,107</u>	<u>—</u>
<u>\$ 277</u>	<u>\$ 105,312</u>	<u>\$ 163,278</u>	<u>\$ 39,192</u>	<u>\$ 19</u>	<u>\$ 13,107</u>	<u>\$ —</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)	TNC Access for All Fund (3330)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 187,829	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	4,574	60,813
Receivables	12,091	1	3,866
Due From Other Funds	2,072	101	637
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 201,992	\$ 4,676	\$ 65,317
LIABILITIES			
Accounts Payable	\$ 1,357	\$ 7	\$ 22
Due To Other Funds	4,506	121	—
Due To Other Governments	339	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	6,202	128	22
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	6,198	—	—
Contingency Reserve for Economic Uncertainties	73,549	4,506	62,877
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	79,747	4,506	62,877
Adjustments to Fund Balance			
Deferred Payroll	2,004	42	—
Reserved for Encumbrances	114,039	—	2,418
Total Fund Balance (Deficit) – Adjusted	195,790	4,548	65,295
Total Liabilities and Fund Balance	\$ 201,992	\$ 4,676	\$ 65,317

Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transgender, Gender Nonconforming, and Intersex (TGI) Wellness and Equity Fund (3385)	Transportation Debt Service Fund (3107)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)
\$ 1,215	\$ 27,938	\$ —	\$ 13,260	\$ —	\$ 6	\$ 924
—	—	172	—	—	—	—
—	—	—	—	—	—	—
—	9	2	55	70,256	—	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 1,215</u>	<u>\$ 27,947</u>	<u>\$ 174</u>	<u>\$ 13,315</u>	<u>\$ 70,256</u>	<u>\$ 6</u>	<u>\$ 938</u>
\$ —	\$ —	\$ 24	\$ —	\$ —	\$ —	\$ —
—	—	—	149	70,256	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>—</u>	<u>24</u>	<u>149</u>	<u>70,256</u>	<u>—</u>	<u>—</u>
—	1,532	111	—	—	33	—
1,215	26,406	39	12,226	—	—	924
—	—	—	—	—	(27)	—
<u>1,215</u>	<u>27,938</u>	<u>150</u>	<u>12,226</u>	<u>—</u>	<u>6</u>	<u>924</u>
—	9	—	55	—	—	14
—	—	—	885	—	—	—
<u>1,215</u>	<u>27,947</u>	<u>150</u>	<u>13,166</u>	<u>—</u>	<u>6</u>	<u>938</u>
<u>\$ 1,215</u>	<u>\$ 27,947</u>	<u>\$ 174</u>	<u>\$ 13,315</u>	<u>\$ 70,256</u>	<u>\$ 6</u>	<u>\$ 938</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)	Truck Emission Check Fund (3358)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 7	\$ 541	\$ 28,426
Deposits in Surplus Money Investment Fund	649	338,523	—
Receivables	—	94,685	—
Due From Other Funds	199	50,831	778
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 855	\$ 484,580	\$ 29,204
LIABILITIES			
Accounts Payable	\$ 34	\$ 19,705	\$ 23
Due To Other Funds	3	192	1,055
Due To Other Governments	—	—	326
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	37	19,897	1,404
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	5,422	—
Contingency Reserve for Economic Uncertainties	775	267,376	16,098
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	775	272,798	16,098
Adjustments to Fund Balance			
Deferred Payroll	40	29,867	775
Reserved for Encumbrances	3	162,018	10,927
Total Fund Balance (Deficit) – Adjusted	818	464,683	27,800
Total Liabilities and Fund Balance	\$ 855	\$ 484,580	\$ 29,204

Underground Storage Tank Cleanup Fund						
Umbilical Cord Blood Collection Program Fund (1017)	Expedited Claim Account (3262)	School District Account (3134)	Site Cleanup Subaccount (3264)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)
\$ 20,808	\$ 16,141	\$ 1	\$ 154,799	\$ 4,228	\$ 1	\$ 1
—	—	6,429	—	701,787	48,166	218,309
—	—	—	—	51,095	—	—
—	—	68	43	95,285	518	4,554
—	—	—	—	—	—	—
—	—	—	—	499	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 20,808	\$ 16,141	\$ 6,498	\$ 154,842	\$ 852,894	\$ 48,685	\$ 222,864
\$ 7,500	\$ —	\$ —	\$ 882	\$ 58	\$ 846	\$ 707
—	—	—	1	5,884	—	3,689
—	—	—	—	729	—	4
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
7,500	—	—	883	6,671	846	4,400
—	—	—	55,103	212,772	27,335	—
13,308	3,016	6,498	42,360	573,382	7,684	215,912
—	—	—	—	—	—	—
13,308	3,016	6,498	97,463	786,154	35,019	215,912
—	—	—	25	13,886	—	2,148
—	13,125	—	56,471	46,183	12,820	404
13,308	16,141	6,498	153,959	846,223	47,839	218,464
\$ 20,808	\$ 16,141	\$ 6,498	\$ 154,842	\$ 852,894	\$ 48,685	\$ 222,864

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund * (0643)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 85	\$ —
Deposits in Surplus Money Investment Fund	478,968	—	—
Receivables	27,369	—	—
Due From Other Funds	5,455	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 511,792	\$ 85	\$ —
LIABILITIES			
Accounts Payable	\$ 90,162	\$ —	\$ —
Due To Other Funds	663	—	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	90,825	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	—
Contingency Reserve for Economic Uncertainties	419,680	85	—
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	419,680	85	—
Adjustments to Fund Balance			
Deferred Payroll	253	—	—
Reserved for Encumbrances	1,034	—	—
Total Fund Balance (Deficit) – Adjusted	420,967	85	—
Total Liabilities and Fund Balance	\$ 511,792	\$ 85	\$ —

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

Used Mattress Recycling Fund

Mattress Recovery and Recycling Penalty Account (3258)	Used Mattress Recycling Fund (3257)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Vessel Operator Certification Account (3261)	Veterans Service Office Fund (0083)	Victim-Witness Assistance Fund (0425)
\$ 119	\$ 2,130	\$ 2	\$ 2,955	\$ 1	\$ —	\$ 1
—	—	244	180,800	2,921	3,335	44
—	197	—	10	—	—	—
—	77	8	10,430	45	47	—
—	—	—	—	—	—	—
—	—	—	97	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 119	\$ 2,404	\$ 254	\$ 194,292	\$ 2,967	\$ 3,382	\$ 45
\$ —	\$ —	\$ —	\$ 3,525	\$ —	\$ 252	\$ —
—	71	—	2,157	44	1	—
—	—	—	35	—	—	—
—	—	—	990	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	71	—	6,707	44	253	—
—	—	—	—	—	—	—
119	2,256	254	172,792	2,538	3,129	45
—	—	—	—	—	—	—
119	2,256	254	172,792	2,538	3,129	45
—	77	—	6,761	14	—	—
—	—	—	8,032	371	—	—
119	2,333	254	187,585	2,923	3,129	45
\$ 119	\$ 2,404	\$ 254	\$ 194,292	\$ 2,967	\$ 3,382	\$ 45

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Waste Discharge Permit Fund (0193)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	5,537	593	68,948
Receivables	—	—	9,920
Due From Other Funds	416	102	8,919
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 5,953	\$ 696	\$ 87,789
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,087
Due To Other Funds	—	75	12,135
Due To Other Governments	—	—	437
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	75	13,659
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	—	36
Contingency Reserve for Economic Uncertainties	5,953	401	48,158
Unreserved-Undesignated	—	—	—
Total Fund Balance (Deficit) – Unadjusted	5,953	401	48,194
Adjustments to Fund Balance			
Deferred Payroll	—	75	7,737
Reserved for Encumbrances	—	145	18,199
Total Fund Balance (Deficit) – Adjusted	5,953	621	74,130
Total Liabilities and Fund Balance	\$ 5,953	\$ 696	\$ 87,789

Wildlife Restoration Fund						
Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Western Joshua Tree Conservation Fund (3430)	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)
\$ —	\$ 1	\$ 12	\$ 421	\$ 1	\$ —	\$ 49
963	2,073	18,366	—	803	3,674	11,141
—	—	559	9	—	—	—
22	27	2,130	—	8	39	805
—	—	—	—	—	—	—
—	—	—	—	—	—	159
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 985	\$ 2,101	\$ 21,067	\$ 430	\$ 812	\$ 3,713	\$ 12,154
\$ 12	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 19
15	7	3,694	—	—	—	900
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
27	7	3,694	—	—	—	919
—	—	—	—	—	—	7,206
842	2,087	12,534	430	812	3,713	4,023
—	—	—	—	—	—	—
842	2,087	12,534	430	812	3,713	11,229
11	5	1,830	—	—	—	6
105	2	3,009	—	—	—	—
958	2,094	17,373	430	812	3,713	11,235
\$ 985	\$ 2,101	\$ 21,067	\$ 430	\$ 812	\$ 3,713	\$ 12,154

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 4,855	\$ —
Deposits in Surplus Money Investment Fund	2,114	428,824	680
Receivables	—	383	—
Due From Other Funds	25	61,684	7
Due From Other Governments	—	22	—
Prepaid Expenses	—	2,554	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Other Assets	—	—	—
Total Assets	\$ 2,140	\$ 498,322	\$ 687
LIABILITIES			
Accounts Payable	\$ 15	\$ 10,420	\$ —
Due To Other Funds	27	2,209	1
Due To Other Governments	—	61	—
Advance Collections	—	—	—
Deposits	—	—	—
Interfund Loans Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	42	12,690	1
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	480,104	—
Contingency Reserve for Economic Uncertainties	1,770	—	685
Unreserved-Undesignated	—	(38,140)	—
Total Fund Balance (Deficit) – Unadjusted	1,770	441,964	685
Adjustments to Fund Balance			
Deferred Payroll	3	19,316	—
Reserved for Encumbrances	325	24,352	1
Total Fund Balance (Deficit) – Adjusted	2,098	485,632	686
Total Liabilities and Fund Balance	\$ 2,140	\$ 498,322	\$ 687

Workers' Occupational Safety and Health Education Fund (3030)		Total
\$	1	\$ 9,168,638
	4,925	33,184,256
	—	1,689,916
	67	10,961,836
	—	58,365
	—	8,990
	—	1,235
	—	—
	—	—
\$	4,993	\$ 55,073,236
\$	—	\$ 1,419,324
	95	6,279,251
	—	5,819,686
	—	403,816
	—	105,885
	—	—
	—	42,823
	95	14,070,785
	—	14,890,673
	4,399	17,307,915
	—	(3,192,180)
	4,399	29,006,408
	—	359,155
	499	11,636,888
	4,898	41,002,451
\$	4,993	\$ 55,073,236

(Concluded)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	988 State Suicide and Behavioral Health Crisis Services Fund (3414)	Abandoned Watercraft Abatement Fund (0577)	AIDS Drug Assistance Program Rebate Fund (3080)
FUND BALANCE (DEFICIT), BEGINNING	\$ 52,121	\$ 8,758	\$ 710,822
ADDITIONS			
Revenues	49,841	1	357,212
Transfers From Other Funds	—	2,750	—
Prior Year Revenue Adjustments	(141)	—	17,470
Other Additions	—	—	—
Total Additions	49,700	2,751	374,682
DEDUCTIONS			
Appropriation Expenditures			
State Operations	5,034	—	12,719
Local Assistance	548	3,296	238,338
Capital Outlay	—	—	—
Total Appropriation Expenditures	5,582	3,296	251,057
Transfers To Other Funds	—	—	505,003
Adjustments to Prior Year Appropriation Expenditures	(1,882)	(469)	—
Total Deductions	3,700	2,827	756,060
FUND BALANCE (DEFICIT), ENDING	\$ 98,121	\$ 8,682	\$ 329,444

Air Pollution Control Fund						
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)	Aliso Canyon Recovery Account (3371)	Alternative and Renewable Fuel and Vehicle Technology Fund (3117)
\$ 808,015	\$ 45,249	\$ 71,356	\$ 24,998	\$ 6,727	\$ 71,102	\$ 678,878
443,447	123,738	35,824	103,031	2,360	3,189	132,262
56,010	—	—	—	—	—	25,000
561	(241)	—	(50)	—	—	—
—	—	—	—	—	—	—
500,018	123,497	35,824	102,981	2,360	3,189	157,262
102,870	118,161	3,303	94,867	1,491	—	97,096
95,145	—	5,000	3,390	—	40,000	1,314
—	—	—	—	—	—	—
198,015	118,161	8,303	98,257	1,491	40,000	98,410
300,308	458	12	3,186	1	—	244
5,947	(2,149)	(30)	(3,159)	(123)	—	4,491
504,270	116,470	8,285	98,284	1,369	40,000	103,145
\$ 803,763	\$ 52,276	\$ 98,895	\$ 29,695	\$ 7,718	\$ 34,291	\$ 732,995

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Ammunition Safety and Enforcement Special Fund (3303)	Ammunition Vendors Special Account (3300)	Antiterrorism Fund (3034)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,525	\$ —	\$ 1,068
ADDITIONS			
Revenues	1,136	98	785
Transfers From Other Funds	4,300	—	—
Prior Year Revenue Adjustments	20	—	—
Other Additions	—	—	—
Total Additions	5,456	98	785
DEDUCTIONS			
Appropriation Expenditures			
State Operations	3,614	35	729
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	3,614	35	729
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	605
Total Deductions	3,614	35	1,334
FUND BALANCE (DEFICIT), ENDING	\$ 4,367	\$ 63	\$ 519

Appellate Court Trust Fund (3060)	Appliance Efficiency Enforcement Subaccount (3205)	Apprenticeship Training Contribution Fund (3022)	Army Facilities Agreement Program Income Fund (3427)	Arts and Entertainment Fund (3159)	Assembly Operating Fund (0125)	Asset Forfeiture Fund (0847)
\$ 33,193	\$ 2,738	\$ 81,187	\$ 724	\$ 32	\$ 195	\$ 21,297
7,037	4,158	33,228	2,095	—	57	825
—	—	—	—	—	—	—
—	—	(44)	2,202	—	—	216
—	—	—	—	—	—	—
<u>7,037</u>	<u>4,158</u>	<u>33,184</u>	<u>4,297</u>	<u>—</u>	<u>57</u>	<u>1,041</u>
5,489	3,590	12,362	2,317	—	3,000	1,196
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>5,489</u>	<u>3,590</u>	<u>12,362</u>	<u>2,317</u>	<u>—</u>	<u>3,000</u>	<u>1,196</u>
—	48	59	—	—	—	—
(232)	(340)	662	2,256	—	(2,976)	—
<u>5,257</u>	<u>3,298</u>	<u>13,083</u>	<u>4,573</u>	<u>—</u>	<u>24</u>	<u>1,196</u>
<u>\$ 34,973</u>	<u>\$ 3,598</u>	<u>\$ 101,288</u>	<u>\$ 448</u>	<u>\$ 32</u>	<u>\$ 228</u>	<u>\$ 21,142</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Behavioral Health Services Fund		
	Behavioral Health Services Fund (3085)	Reversion Account Subaccount (3327)	The Supportive Housing Program Subaccount (3357)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,238,420	\$ —	\$ 91,252
ADDITIONS			
Revenues	2,309,432	2,501	6,281
Transfers From Other Funds	609,548	—	279,011
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,918,980	2,501	285,292
DEDUCTIONS			
Appropriation Expenditures			
State Operations	51,664	—	139,495
Local Assistance	4,001,494	2,422	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	4,053,158	2,422	139,495
Transfers To Other Funds	139,678	—	139,505
Adjustments to Prior Year Appropriation Expenditures	(313)	—	—
Total Deductions	4,192,523	2,422	279,000
FUND BALANCE (DEFICIT), ENDING	\$ 964,877	\$ 79	\$ 97,544

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

Board of Pilot Commissioners' Special Fund					Breast Cancer Fund (Continued on next page)	
Better for Families Tax Refund Fund * (3399)	Birth Defects Monitoring Program Fund (3114)	Board of Pilot Commissioners' Special Fund (0290)	Pilot Boat Surcharge Account (3439)	Bosco-Keene Renewable Resources Investment Fund (0940)	Breast Cancer Control Account (0009)	Breast Cancer Fund (0004)
\$ —	\$ 7,054	\$ 6,503	\$ 8,693	\$ 3,443	\$ 3,019	\$ —
—	4,555	3,637	7,287	—	329	7,393
—	—	—	—	1,244	6,288	5,647
—	41	(1,240)	1,235	—	2	61
—	—	—	—	—	—	—
—	4,596	2,397	8,522	1,244	6,619	13,101
—	3,194	1,687	2,384	901	3,173	385
—	—	—	—	—	2,999	—
—	—	—	—	—	—	—
—	3,194	1,687	2,384	901	6,172	385
—	5,001	5	—	9	—	12,725
—	(675)	(313)	—	(14)	(197)	(9)
—	7,520	1,379	2,384	896	5,975	13,101
\$ —	\$ 4,130	\$ 7,521	\$ 14,831	\$ 3,791	\$ 3,663	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

Breast Cancer Fund
(Continued from
previous page)

	Breast Cancer Research Account (0007)	Broadband Loan Loss Reserve Fund (3411)	Building Initiative for Low-Emissions Development Program Fund (3373)
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,780	\$ 175,252	\$ 73,199
ADDITIONS			
Revenues	892	3,659	3,159
Transfers From Other Funds	6,359	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	7,251	3,659	3,159
DEDUCTIONS			
Appropriation Expenditures			
State Operations	16,008	—	2,105
Local Assistance	—	—	4,794
Capital Outlay	—	—	—
Total Appropriation Expenditures	16,008	—	6,899
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	125,000	—
Total Deductions	16,008	125,000	6,899
FUND BALANCE (DEFICIT), ENDING	\$ 23	\$ 53,911	\$ 69,459

California Beverage Container Recycling Fund (Continued on next page)						
Building Standards Administration Special Revolving Fund (3144)	Business Programs Modernization Fund (3254)	California Advanced Services Fund (3141)	Bimetal Processing Fee Account (0277)	California Beverage Container Recycling Fund (0133)	Glass Processing Fee Account (0269)	Penalty Account (0276)
\$ 10,515	\$ 5,955	\$ 411,027	\$ 43,134	\$ 933,947	\$ 16,088	\$ 3,591
3,578	2,491	161,590	6,287	1,619,292	21,915	934
1,850	—	—	—	—	74,213	—
(32)	3	87	(51)	(54,702)	739	(218)
—	—	—	—	—	—	—
<u>5,396</u>	<u>2,494</u>	<u>161,677</u>	<u>6,236</u>	<u>1,564,590</u>	<u>96,867</u>	<u>716</u>
3,889	70	8,205	—	76,369	—	—
—	—	54,716	498	1,300,346	109,063	—
—	—	—	—	—	—	—
<u>3,889</u>	<u>70</u>	<u>62,921</u>	<u>498</u>	<u>1,376,715</u>	<u>109,063</u>	<u>—</u>
2	—	11	—	173,156	—	4
228	(818)	(12,163)	—	(6,570)	—	—
<u>4,119</u>	<u>(748)</u>	<u>50,769</u>	<u>498</u>	<u>1,543,301</u>	<u>109,063</u>	<u>4</u>
<u>\$ 11,792</u>	<u>\$ 9,197</u>	<u>\$ 521,935</u>	<u>\$ 48,872</u>	<u>\$ 955,236</u>	<u>\$ 3,892</u>	<u>\$ 4,303</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Beverage Container Recycling Fund (Continued from previous page)		California Cannabis Tax Fund
	PET Processing Fee Account (0278)	California Bingo Fund (3131)	California Cannabis Tax Fund (3314)
FUND BALANCE (DEFICIT), BEGINNING	\$ 34,326	\$ —	\$ 344,979
ADDITIONS			
Revenues	28,261	—	586,923
Transfers From Other Funds	87,702	—	—
Prior Year Revenue Adjustments	1,399	—	1,271
Other Additions	—	—	—
Total Additions	117,362	—	588,194
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	(41)	14,617
Local Assistance	121,830	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	121,830	(41)	14,617
Transfers To Other Funds	—	18	635,956
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	121,830	(23)	650,573
FUND BALANCE (DEFICIT), ENDING	\$ 29,858	\$ 23	\$ 282,600

California Cannabis Tax Fund
(Continued on next page)

California Highway Patrol (3347)	Cannabis Fines and Penalties Account (3388)	Cannabis Tax Fund – State Controller's Office (3341)	Department of Cannabis Control (3335)	Department of Cannabis Control – Allocation 2 (3346)	Department of Finance (3342)	Department of Fish and Wildlife (3338)
\$ 9,517	\$ 1,409	\$ —	\$ 25	\$ 11,127	\$ 440	\$ 4,207
—	320	—	—	—	—	—
—	—	489	—	10,000	—	10,681
—	(572)	—	—	—	—	—
—	—	—	—	—	—	—
—	(252)	489	—	10,000	—	10,681
355	—	457	—	855	440	9,516
—	—	—	—	—	—	—
—	—	—	—	—	—	—
355	—	457	—	855	440	9,516
—	—	—	—	—	—	—
—	—	—	—	—	—	—
355	—	457	—	855	440	9,516
\$ 9,162	\$ 1,157	\$ 32	\$ 25	\$ 20,272	\$ —	\$ 5,372

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Cannabis Tax Fund
(Continued from previous page)

Year Ended June 30, 2025

(Amounts in thousands)

	Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account (3350)	Department of Pesticide Regulation (3340)	Department of Tax and Fee Administration (3333)
FUND BALANCE (DEFICIT), BEGINNING	\$ 445,238	\$ 1,626	\$ 2,460
ADDITIONS			
Revenues	1	—	—
Transfers From Other Funds	297,610	2,752	10,666
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	297,611	2,752	10,666
DEDUCTIONS			
Appropriation Expenditures			
State Operations	269,781	1,479	12,473
Local Assistance	74,710	674	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	344,491	2,153	12,473
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	344,491	2,153	12,473
FUND BALANCE (DEFICIT), ENDING	\$ 398,358	\$ 2,225	\$ 653

California Cannabis Tax Fund
(Continued on next page)

Environmental Restoration and Protection Account					State and Local Government Law Enforcement Account	
Employment Development Department (3345)	Department of Fish and Wildlife (3351)	Department of Parks and Recreation (3352)	Governor's Office of Business and Economic Development (3376)	Governor's Office of Business and Economic Development – Allocation 2 (3348)	Board of State and Community Corrections (3354)	California Highway Patrol (3353)
\$ 4,642	\$ 185,423	\$ 127,030	\$ 14,452	\$ 122,370	\$ 299,816	\$ 138,215
—	—	7,001	—	—	—	—
1,637	64,984	43,323	15,765	50,000	58,309	50,000
—	—	—	22	(4)	—	—
—	—	—	—	—	—	—
<u>1,637</u>	<u>64,984</u>	<u>50,324</u>	<u>15,787</u>	<u>49,996</u>	<u>58,309</u>	<u>50,000</u>
652	47,892	43,340	592	1,673	518	5,866
—	—	—	8,741	41,663	14,242	16,318
—	—	—	—	—	—	—
<u>652</u>	<u>47,892</u>	<u>43,340</u>	<u>9,333</u>	<u>43,336</u>	<u>14,760</u>	<u>22,184</u>
—	—	—	—	—	175,000	—
—	—	—	—	—	—	—
<u>652</u>	<u>47,892</u>	<u>43,340</u>	<u>9,333</u>	<u>43,336</u>	<u>189,760</u>	<u>22,184</u>
<u>\$ 5,627</u>	<u>\$ 202,515</u>	<u>\$ 134,014</u>	<u>\$ 20,906</u>	<u>\$ 129,030</u>	<u>\$ 168,365</u>	<u>\$ 166,031</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

California Cannabis Tax Fund
(Continued from previous page)

Year Ended June 30, 2025

(Amounts in thousands)

	State Water Resources Control Board (3339)	University of California San Diego Center for Medical Cannabis Research (3349)	California Central Coast State Veterans' Cemetery at Fort Ord Operations Fund (3013)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,852	\$ 9,961	\$ 246
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	17,739	2,000	89
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	17,739	2,000	89
DEDUCTIONS			
Appropriation Expenditures			
State Operations	13,342	11,961	28
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	13,342	11,961	28
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(4)
Total Deductions	13,342	11,961	24
FUND BALANCE (DEFICIT), ENDING	\$ 7,249	\$ —	\$ 311

California Children and Families Trust Fund
(Continued on next page)

Administration Account (0638)	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)
\$ 6,746	\$ —	\$ 11,534	\$ 55,199	\$ 59,914	\$ 25,653	\$ 37,746
286	204,720	594	393	2,765	1,232	1,722
2,687	83,774	12,140	214,971	20,234	24,281	12,140
—	1,209	—	—	(100)	—	—
—	—	—	—	—	—	—
<u>2,973</u>	<u>289,703</u>	<u>12,734</u>	<u>215,364</u>	<u>22,899</u>	<u>25,513</u>	<u>13,862</u>
2,343	7,848	—	—	—	—	—
—	—	7,132	216,464	14,464	9,013	12,952
—	—	—	—	—	—	—
<u>2,343</u>	<u>7,848</u>	<u>7,132</u>	<u>216,464</u>	<u>14,464</u>	<u>9,013</u>	<u>12,952</u>
82	282,033	—	—	—	—	—
—	(178)	—	—	—	—	—
<u>2,425</u>	<u>289,703</u>	<u>7,132</u>	<u>216,464</u>	<u>14,464</u>	<u>9,013</u>	<u>12,952</u>
<u>\$ 7,294</u>	<u>\$ —</u>	<u>\$ 17,136</u>	<u>\$ 54,099</u>	<u>\$ 68,349</u>	<u>\$ 42,153</u>	<u>\$ 38,656</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

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

	Unallocated Account (0639)	California Circular Economy Fund (3408)	California Collegiate License Plate Fund (0072)
FUND BALANCE (DEFICIT), BEGINNING	\$ 32,149	\$ 12,852	\$ —
ADDITIONS			
Revenues	1,479	—	22
Transfers From Other Funds	8,094	10,833	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	9,573	10,833	22
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	10,079	—
Local Assistance	2,597	—	22
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,597	10,079	22
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(9)	—
Total Deductions	2,597	10,070	22
FUND BALANCE (DEFICIT), ENDING	\$ 39,125	\$ 13,615	\$ —

California Electronic Cigarette Excise Tax Fund						
California Debt and Investment Advisory Commission Fund (0171)	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)
\$ 5,978	\$ 3,179	\$ 1	\$ 1,123	\$ 1,878	\$ 3,963	\$ 5,548
4,027	2,446	—	—	32,027	—	—
—	4,000	—	—	—	2,491	2,634
168	(157)	—	—	243	—	—
—	—	—	—	—	—	—
<u>4,195</u>	<u>6,289</u>	<u>—</u>	<u>—</u>	<u>32,270</u>	<u>2,491</u>	<u>2,634</u>
3,357	2,660	—	—	1,474	—	—
—	—	—	—	—	406	—
—	—	—	—	—	—	—
<u>3,357</u>	<u>2,660</u>	<u>—</u>	<u>—</u>	<u>1,474</u>	<u>406</u>	<u>—</u>
25	10	—	—	32,675	—	—
(13)	—	—	—	(1)	—	—
<u>3,369</u>	<u>2,670</u>	<u>—</u>	<u>—</u>	<u>34,148</u>	<u>406</u>	<u>—</u>
<u>\$ 6,804</u>	<u>\$ 6,798</u>	<u>\$ 1</u>	<u>\$ 1,123</u>	<u>\$ —</u>	<u>\$ 6,048</u>	<u>\$ 8,182</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Environmental License Plate Fund		
	California Emergency Relief Fund (3398)	California Beach and Coastal Enhancement Account (0371)	California Environmental License Plate Fund (0140)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,412,772	\$ 1,504	\$ 37,343
ADDITIONS			
Revenues	256	1,031	67,081
Transfers From Other Funds	—	—	378
Prior Year Revenue Adjustments	(2,467)	—	(545)
Other Additions	—	—	—
Total Additions	(2,211)	1,031	66,914
DEDUCTIONS			
Appropriation Expenditures			
State Operations	136,168	784	56,755
Local Assistance	338,631	137	12,243
Capital Outlay	—	—	—
Total Appropriation Expenditures	474,799	921	68,998
Transfers To Other Funds	769,074	13	1,417
Adjustments to Prior Year Appropriation Expenditures	(357,370)	(8)	(3,863)
Total Deductions	886,503	926	66,552
FUND BALANCE (DEFICIT), ENDING	\$ 2,524,058	\$ 1,609	\$ 37,705

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

Lake Tahoe Conservancy Account (0286)	Yosemite Foundation Account (0071)	California Fire and Arson Training Fund (0198)	California Hazardous Liquid Pipeline Safety Fund (0209)	California Health Data and Planning Fund (0143)	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund (3304)	Graduate Medical Education Account (3306)
\$ 2,145	\$ 7	\$ 15,838	\$ 26,273	\$ 46,786	\$ —	\$ 89,876
779	523	7,785	8,524	50,870	811,128	—
—	—	—	—	1,116	—	24,725
—	—	(58)	—	(1,830)	534	—
—	—	—	—	—	—	—
<u>779</u>	<u>523</u>	<u>7,727</u>	<u>8,524</u>	<u>50,156</u>	<u>811,662</u>	<u>24,725</u>
1,034	—	3,416	4,296	33,886	396	84,698
—	523	—	—	7,315	—	—
—	—	—	—	—	—	—
<u>1,034</u>	<u>523</u>	<u>3,416</u>	<u>4,296</u>	<u>41,201</u>	<u>396</u>	<u>84,698</u>
—	—	49	35	11,037	811,266	—
12	—	134	318	(757)	—	—
<u>1,046</u>	<u>523</u>	<u>3,599</u>	<u>4,649</u>	<u>51,481</u>	<u>811,662</u>	<u>84,698</u>
<u>\$ 1,878</u>	<u>\$ 7</u>	<u>\$ 19,966</u>	<u>\$ 30,148</u>	<u>\$ 45,461</u>	<u>\$ —</u>	<u>\$ 29,903</u>

(Continued)

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, 2025

(Amounts in thousands)

Tobacco Law
Enforcement Account

	Medical Research Program Account (3310)	State Dental Program Account (3307)	Department of Justice Subaccount (3320)
FUND BALANCE (DEFICIT), BEGINNING	\$ 88,497	\$ 54,712	\$ 128,171
ADDITIONS			
Revenues	860	—	5,529
Transfers From Other Funds	30,478	18,543	22,252
Prior Year Revenue Adjustments	—	—	(57)
Other Additions	—	—	—
Total Additions	31,338	18,543	27,724
DEDUCTIONS			
Appropriation Expenditures			
State Operations	33,379	11,695	7,054
Local Assistance	—	17,646	21,853
Capital Outlay	—	—	—
Total Appropriation Expenditures	33,379	29,341	28,907
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	33,379	29,341	28,907
FUND BALANCE (DEFICIT), ENDING	\$ 86,456	\$ 43,914	\$ 126,988

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

Tobacco Prevention and Control Programs Account							California High-Cost Fund-A Administrative Committee Fund (0464)
Department of Public Health Subaccount (3318)	Department of Tax and Fee Administration Subaccount (3319)	Tobacco Law Enforcement Account (3308)	Department of Education Subaccount (3321)	Department of Public Health Subaccount (3322)	California Heritage Fund (0156)		
\$ 1,147	\$ 11,344	\$ 1,230	\$ 18,096	\$ 26,540	\$ 60		\$ 40,684
—	—	—	—	54	3		57,744
3,709	3,709	—	13,107	65,915	—		—
—	—	—	(1)	(222)	—		55
—	—	—	—	—	—		—
<u>3,709</u>	<u>3,709</u>	<u>—</u>	<u>13,106</u>	<u>65,747</u>	<u>3</u>		<u>57,799</u>
2,092	3,239	—	686	37,681	—		1,450
—	—	—	20,818	21,384	—		29,623
—	—	—	—	—	—		—
<u>2,092</u>	<u>3,239</u>	<u>—</u>	<u>21,504</u>	<u>59,065</u>	<u>—</u>		<u>31,073</u>
59	—	—	—	1,339	—		2
—	—	—	—	—	—		1,696
<u>2,151</u>	<u>3,239</u>	<u>—</u>	<u>21,504</u>	<u>60,404</u>	<u>—</u>		<u>32,771</u>
<u>\$ 2,705</u>	<u>\$ 11,814</u>	<u>\$ 1,230</u>	<u>\$ 9,698</u>	<u>\$ 31,883</u>	<u>\$ 63</u>		<u>\$ 65,712</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California High-Cost Fund-B Administrative Committee Fund (0470)	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Account (1027)	California Student Housing Revolving Loan Fund (3433)
FUND BALANCE (DEFICIT), BEGINNING	\$ 88,138	\$ 353,485	\$ 205,499
ADDITIONS			
Revenues	3,859	9	8,241
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	4	—	—
Other Additions	—	—	—
Total Additions	3,863	9	8,241
DEDUCTIONS			
Appropriation Expenditures			
State Operations	622	1,300	159,422
Local Assistance	5,506	175,024	53,027
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,128	176,324	212,449
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(9)	—	—
Total Deductions	6,119	176,324	212,449
FUND BALANCE (DEFICIT), ENDING	\$ 85,882	\$ 177,170	\$ 1,291

California Teleconnect Fund Administrative Committee Fund						
California Teleconnect Fund Administrative Committee Fund (0493)	Digital Divide Account (3409)	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)
\$ 120,383	\$ 2,117	\$ 119,476	\$ 50	\$ 40,367	\$ 1,386	\$ 149,231
128,560	522	68,958	28	22,528	—	135,212
—	—	—	—	—	—	153
2,837	—	(279)	—	(117)	—	357
—	—	16	—	—	—	—
<u>131,397</u>	<u>522</u>	<u>68,695</u>	<u>28</u>	<u>22,411</u>	<u>—</u>	<u>135,722</u>
2,901	—	22,612	—	11,877	—	162,548
35,734	561	16,400	—	7,816	—	—
—	—	—	—	—	—	—
<u>38,635</u>	<u>561</u>	<u>39,012</u>	<u>—</u>	<u>19,693</u>	<u>—</u>	<u>162,548</u>
5	—	27,619	—	37	—	118
(538)	—	(5,742)	—	(129)	—	(10,938)
<u>38,102</u>	<u>561</u>	<u>60,889</u>	<u>—</u>	<u>19,601</u>	<u>—</u>	<u>151,728</u>
<u>\$ 213,678</u>	<u>\$ 2,078</u>	<u>\$ 127,282</u>	<u>\$ 78</u>	<u>\$ 43,177</u>	<u>\$ 1,386</u>	<u>\$ 133,225</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Cannery Inspection Fund (3081)	Car Wash Worker Fund (3072)	Car Wash Worker Restitution Fund (3071)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,309	\$ 4,617	\$ 2,310
ADDITIONS			
Revenues	4,504	457	251
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	71	71
Other Additions	—	—	—
Total Additions	4,504	528	322
DEDUCTIONS			
Appropriation Expenditures			
State Operations	4,221	138	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	4,221	138	—
Transfers To Other Funds	1,218	—	—
Adjustments to Prior Year Appropriation Expenditures	(308)	5	2
Total Deductions	5,131	143	2
FUND BALANCE (DEFICIT), ENDING	\$ 1,682	\$ 5,002	\$ 2,630

CCRC Oversight Fund (0163)	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)
\$ 769	\$ 213	\$ 2,486	\$ 24,447	\$ 612	\$ 2,188	\$ 58,837
2,360	—	1,855	34,030	3,595	360	2,380
—	—	5	—	—	—	—
—	—	—	(1,679)	2	(1)	—
—	—	—	—	—	—	—
<u>2,360</u>	<u>—</u>	<u>1,860</u>	<u>32,351</u>	<u>3,597</u>	<u>359</u>	<u>2,380</u>
1,203	(168)	1,228	32,380	2,064	403	—
—	—	—	—	—	—	13,851
—	—	—	—	—	—	—
<u>1,203</u>	<u>(168)</u>	<u>1,228</u>	<u>32,380</u>	<u>2,064</u>	<u>403</u>	<u>13,851</u>
7	—	12	—	9	—	—
—	(4)	3	(219)	—	(16)	(129)
<u>1,210</u>	<u>(172)</u>	<u>1,243</u>	<u>32,161</u>	<u>2,073</u>	<u>387</u>	<u>13,722</u>
<u>\$ 1,919</u>	<u>\$ 385</u>	<u>\$ 3,103</u>	<u>\$ 24,637</u>	<u>\$ 2,136</u>	<u>\$ 2,160</u>	<u>\$ 47,495</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Charity Bingo Mitigation Fund (3132)	Child Health and Safety Fund (0279)	Childhood Lead Poisoning Prevention Fund (0080)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 1,773	\$ 70,109
ADDITIONS			
Revenues	—	3,171	33,017
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	150	—
Other Additions	—	—	—
Total Additions	—	3,321	33,017
DEDUCTIONS			
Appropriation Expenditures			
State Operations	(256)	2,091	16,545
Local Assistance	—	1,474	19,394
Capital Outlay	—	—	—
Total Appropriation Expenditures	(256)	3,565	35,939
Transfers To Other Funds	255	40	18,102
Adjustments to Prior Year Appropriation Expenditures	—	(123)	(660)
Total Deductions	(1)	3,482	53,381
FUND BALANCE (DEFICIT), ENDING	\$ 1	\$ 1,612	\$ 49,745

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

Children's Health and Human Services Special Fund (3156)	Children's Medical Services Rebate Fund (3079)	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)
\$ 143,102	\$ 46,280	\$ 12,148	\$ —	\$ 13,678	\$ 10,678	\$ 3,029
4,897	2,317	10,243	125,029	1,398	343	97
—	—	—	53,078	45,528	57,535	16,439
1,702	550	(250)	(548)	(1)	—	—
—	—	—	—	—	—	—
<u>6,599</u>	<u>2,867</u>	<u>9,993</u>	<u>177,559</u>	<u>46,925</u>	<u>57,878</u>	<u>16,536</u>
—	—	7,783	4,712	17,468	—	—
—	2,253	—	—	28,344	61,098	17,434
—	—	—	—	—	—	—
<u>—</u>	<u>2,253</u>	<u>7,783</u>	<u>4,712</u>	<u>45,812</u>	<u>61,098</u>	<u>17,434</u>
—	—	153	172,954	51	—	—
—	—	(65)	(107)	(961)	—	—
<u>—</u>	<u>2,253</u>	<u>7,871</u>	<u>177,559</u>	<u>44,902</u>	<u>61,098</u>	<u>17,434</u>
<u>\$ 149,701</u>	<u>\$ 46,894</u>	<u>\$ 14,270</u>	<u>\$ —</u>	<u>\$ 15,701</u>	<u>\$ 7,458</u>	<u>\$ 2,131</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

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

	Public Resources Account (0235)	Research Account (0234)	Unallocated Account (0236)
FUND BALANCE (DEFICIT), BEGINNING	\$ 12,216	\$ 6,160	\$ 12,588
ADDITIONS			
Revenues	374	777	562
Transfers From Other Funds	8,219	9,911	41,097
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	8,593	10,688	41,659
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7,364	15,900	2,637
Local Assistance	—	—	39,431
Capital Outlay	—	—	—
Total Appropriation Expenditures	7,364	15,900	42,068
Transfers To Other Funds	5,206	7	4,071
Adjustments to Prior Year Appropriation Expenditures	1,071	(293)	(176)
Total Deductions	13,641	15,614	45,963
FUND BALANCE (DEFICIT), ENDING	\$ 7,168	\$ 1,234	\$ 8,284

Cigarette Fire Safety and Firefighter Protection Fund (3269)	Civil Rights Enforcement and Litigation Fund (3246)	Clandestine Drug Lab Clean-Up Account (0174)	Clean Energy Job Creation Fund (8080)	Clinical Laboratory Improvement Fund (0098)	Coastal Access Account (0593)	Coastal Act Services Fund (3123)
\$ 10	\$ 10,823	\$ 11	\$ 13,025	\$ 15,584	\$ 3,896	\$ 4,176
—	4,846	—	—	14,636	(1)	1,767
—	—	—	—	—	519	735
—	—	—	—	90	—	—
—	—	—	—	—	—	—
—	4,846	—	—	14,726	518	2,502
—	6,901	—	—	12,766	69	1,521
—	—	—	—	—	658	—
—	—	—	—	—	—	—
—	6,901	—	—	12,766	727	1,521
—	—	—	—	108	735	519
—	—	—	—	(495)	(49)	(20)
—	6,901	—	—	12,379	1,413	2,020
\$ 10	\$ 8,768	\$ 11	\$ 13,025	\$ 17,931	\$ 3,001	\$ 4,658

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	College Access Tax Credit Fund (3263)	Corrections Training Fund (0170)	Court Facilities Trust Fund (3066)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,737	\$ 216	\$ 81,628
ADDITIONS			
Revenues	1,088	1	107,489
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(230)
Other Additions	—	—	—
Total Additions	1,088	1	107,259
DEDUCTIONS			
Appropriation Expenditures			
State Operations	79	—	93,191
Local Assistance	50	—	(8)
Capital Outlay	—	—	—
Total Appropriation Expenditures	129	—	93,183
Transfers To Other Funds	466	—	3,178
Adjustments to Prior Year Appropriation Expenditures	—	—	(8,920)
Total Deductions	595	—	87,441
FUND BALANCE (DEFICIT), ENDING	\$ 2,230	\$ 217	\$ 101,446

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

Court Interpreters' Fund (0327)	Covered Battery Recycling Fund (3416)	Credit Union Fund (0299)	CURES Fund (3252)	Dam Safety Fund (3057)	Data and Innovation Services Revolving Fund (9753)	Data Brokers' Registry Fund (3372)
\$ 2,008	\$ 722	\$ 6,909	\$ 4,676	\$ 12,314	\$ 27,643	\$ 961
292	—	16,416	3,285	27,761	500	3,745
—	3,033	—	—	—	—	—
(1)	—	—	—	—	2,103	—
—	—	—	—	—	—	—
<u>291</u>	<u>3,033</u>	<u>16,416</u>	<u>3,285</u>	<u>27,761</u>	<u>2,603</u>	<u>3,745</u>
145	2,122	14,102	6,025	24,788	(4,907) *	1,446
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>145</u>	<u>2,122</u>	<u>14,102</u>	<u>6,025</u>	<u>24,788</u>	<u>(4,907)</u>	<u>1,446</u>
—	—	166	—	158	15,000	—
—	2	(63)	(184)	(531)	(82)	—
<u>145</u>	<u>2,124</u>	<u>14,205</u>	<u>5,841</u>	<u>24,415</u>	<u>10,011</u>	<u>1,446</u>
<u>\$ 2,154</u>	<u>\$ 1,631</u>	<u>\$ 9,120</u>	<u>\$ 2,120</u>	<u>\$ 15,660</u>	<u>\$ 20,235</u>	<u>\$ 3,260</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Davis-Dolwig Account (3210)	Deaf and Disabled Telecommunications Program Administrative Committee Fund (0483)	Department of Fish and Wildlife – California Environmental Quality Act Fund (3364)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,923	\$ 110,196	\$ 2,094
ADDITIONS			
Revenues	544	43,562	4,309
Transfers From Other Funds	10,000	—	—
Prior Year Revenue Adjustments	—	67	251
Other Additions	—	—	—
Total Additions	10,544	43,629	4,560
DEDUCTIONS			
Appropriation Expenditures			
State Operations	10,683	49,180	3,631
Local Assistance	—	643	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	10,683	49,823	3,631
Transfers To Other Funds	—	6	—
Adjustments to Prior Year Appropriation Expenditures	—	(13,533)	3
Total Deductions	10,683	36,296	3,634
FUND BALANCE (DEFICIT), ENDING	\$ 2,784	\$ 117,529	\$ 3,020

Department of Food and Agriculture Fund

Analytical Laboratory Account (3101)	California Agricultural Export Promotion Account (0124)	Department of Agriculture Account (0111)	Pierce's Disease Management Account (3010)	Department of Pesticide Regulation Fund (0106)	Developmental Disabilities Program Development Fund (0172)	Diablo Canyon Extension Fund (3413)
\$ 8,488	\$ 124	\$ 173,058	\$ 10,158	\$ 19,107	\$ 1,846	\$ 47,201
357	6	111,938	4,875	154,217	748	3,759
—	—	87,633	—	—	—	400,000
512	—	5,942	75	(505)	(20)	—
—	—	—	—	—	—	—
869	6	205,513	4,950	153,712	728	403,759
123	3	138,340	8,215	97,439	451	381,474
—	—	85,272	—	37,457	211	—
—	—	—	—	—	—	—
123	3	223,612	8,215	134,896	662	381,474
—	—	569	—	2,043	—	—
—	—	(14,988)	(6,863)	(575)	—	—
123	3	209,193	1,352	136,364	662	381,474
\$ 9,234	\$ 127	\$ 169,378	\$ 13,756	\$ 36,455	\$ 1,912	\$ 69,486

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

			Disaster Assistance Fund
	Diesel Emission Reduction Fund (0314)	Disability Access and Education Revolving Fund (3245)	Earthquake Emergency Investigations Account (0257)
FUND BALANCE (DEFICIT), BEGINNING	\$ 999	\$ 4,335	\$ 27
ADDITIONS			
Revenues	277	950	—
Transfers From Other Funds	4,000	—	—
Prior Year Revenue Adjustments	—	(3)	—
Other Additions	—	—	—
Total Additions	4,277	947	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	409	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	409	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(7)	—
Total Deductions	—	402	—
FUND BALANCE (DEFICIT), ENDING	\$ 5,276	\$ 4,880	\$ 27

Dispensing Opticians Fund (0175)	Distressed Hospital Loan Program Fund (3432)	DNA Identification Fund (3086)	Domestic Violence Training and Education Fund (0642)	Drinking Water Operator Certification Special Account (0247)	Driver Training Penalty Assessment Fund (0178)	Driving-Under-the- Influence Program Licensing Trust Fund (0139)
\$ 8	\$ 61,367	\$ 13,296	\$ 2,019	\$ 3,944	\$ 247	\$ 1,297
—	—	34,781	435	1,843	—	1,523
—	150,000	8	—	—	—	—
—	—	1,590	(44)	57	—	—
—	—	—	—	—	—	—
—	150,000	36,379	391	1,900	—	1,523
—	1,090	35,192	287	2,242	121	635
—	29,899	—	285	—	—	—
—	—	—	—	—	—	—
—	30,989	35,192	572	2,242	121	635
—	150,000	1,314	1,600	9	—	—
—	—	(3,324)	(164)	(478)	(420)	8
—	180,989	33,182	2,008	1,773	(299)	643
\$ 8	\$ 30,378	\$ 16,493	\$ 402	\$ 4,071	\$ 546	\$ 2,177

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Drug and Device Safety Fund (3018)	Earthquake Risk Reduction Fund of 1996 (0308)	Electric Program Investment Charge Fund (3211)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,876	\$ 1	\$ 425,114
ADDITIONS			
Revenues	7,109	—	216,296
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	2	—	1,220
Other Additions	—	—	—
Total Additions	7,111	—	217,516
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6,717	—	20,744
Local Assistance	—	—	113,760
Capital Outlay	—	—	—
Total Appropriation Expenditures	6,717	—	134,504
Transfers To Other Funds	169	—	—
Adjustments to Prior Year Appropriation Expenditures	(444)	—	85
Total Deductions	6,442	—	134,589
FUND BALANCE (DEFICIT), ENDING	\$ 3,545	\$ 1	\$ 508,041

Electrician Certification Fund (3002)	Electronic Recording Authorization Fund (3285)	Elevator Safety Account (0452)	Emergency Food Assistance Program Fund (0122)	Emergency Medical Air Transportation and Children's Coverage Fund (3168)	Emergency Medical Services Personnel Fund (0312)	Emergency Medical Services Training Program Approval Fund (0194)
\$ 18,428	\$ 32	\$ 46,700	\$ 523	\$ 222	\$ 928	\$ 315
3,506	389	42,835	477	7	3,574	278
—	—	—	—	—	—	—
(4)	—	(580)	—	2	41	—
—	—	—	—	—	—	—
<u>3,502</u>	<u>389</u>	<u>42,255</u>	<u>477</u>	<u>9</u>	<u>3,615</u>	<u>278</u>
1,412	249	30,483	6	—	3,544	219
—	—	—	504	—	—	—
—	—	—	—	—	—	—
<u>1,412</u>	<u>249</u>	<u>30,483</u>	<u>510</u>	<u>—</u>	<u>3,544</u>	<u>219</u>
5	—	218	—	—	2	5
11	—	221	—	—	(651)	(5)
<u>1,428</u>	<u>249</u>	<u>30,922</u>	<u>510</u>	<u>—</u>	<u>2,895</u>	<u>219</u>
<u>\$ 20,502</u>	<u>\$ 172</u>	<u>\$ 58,033</u>	<u>\$ 490</u>	<u>\$ 231</u>	<u>\$ 1,648</u>	<u>\$ 374</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Emergency Medical Technician Certification Fund (3137)	Employee Housing Regulation Fund (3425)	Employment Development Department Benefit Audit Fund (0184)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,142	\$ 449	\$ 42,080
ADDITIONS			
Revenues	1,953	1,189	30,228
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	77	—	78
Other Additions	—	—	—
Total Additions	2,030	1,189	30,306
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,296	782	17,975
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,296	782	17,975
Transfers To Other Funds	1	—	145
Adjustments to Prior Year Appropriation Expenditures	29	41	75
Total Deductions	1,326	823	18,195
FUND BALANCE (DEFICIT), ENDING	\$ 2,846	\$ 815	\$ 54,191

Employment Development Department Contingent Fund (0185)	Employment Opportunity Fund (3273)	Energy Facility License and Compliance Fund (3062)	Energy Resources Surcharge Fund (0186)	Enterprise Zone Fund (3165)	Environmental Enhancement and Mitigation Program Fund (0183)	Environmental Enhancement Fund (0322)
\$ 400,270	\$ 1,109	\$ 13,825	\$ 16,022	\$ 243	\$ 50,599	\$ 9,353
246,290	—	9,059	69,771	11	2,471	925
—	—	—	—	—	14,000	—
1,656	—	17	58	—	—	(375)
—	—	—	—	—	—	—
247,946	—	9,076	69,829	11	16,471	550
173,716	—	5,785	—	—	360	1,701
—	1,109	—	—	—	6,979	—
—	—	—	—	—	—	—
173,716	1,109	5,785	—	—	7,339	1,701
12,656	—	74	70,000	—	—	—
(5,548)	—	(141)	—	—	(644)	(52)
180,824	1,109	5,718	70,000	—	6,695	1,649
\$ 467,392	\$ —	\$ 17,183	\$ 15,851	\$ 254	\$ 60,375	\$ 8,254

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Environmental Laboratory Improvement Fund (0179)	Environmental Water Fund (0244)	Equality in Prevention and Services for Domestic Abuse Fund (3112)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,544	\$ 3,024	\$ 593
ADDITIONS			
Revenues	5,148	—	259
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	443	—	48
Other Additions	—	—	—
Total Additions	5,591	—	307
DEDUCTIONS			
Appropriation Expenditures			
State Operations	4,046	—	—
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	4,046	—	—
Transfers To Other Funds	9	—	—
Adjustments to Prior Year Appropriation Expenditures	(31)	—	—
Total Deductions	4,024	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 5,111	\$ 3,024	\$ 900

Exposition Park Improvement Fund (0267)	Fair and Exposition Fund (0191)	False Claims Act Fund (0378)	Family Law Trust Fund (0587)	Farmworker Remedial Account (0023)	Film Promotion and Marketing Fund (3095)	Financial Empowerment Fund (3360)
\$ 21,062	\$ 21,867	\$ 122,732	\$ 14,613	\$ 968	\$ 20	\$ 8,981
17,756	1,122	22,358	3,397	527	1	370
—	—	—	—	—	—	—
488	—	—	91	—	—	—
—	469	—	—	—	—	—
<u>18,244</u>	<u>1,591</u>	<u>22,358</u>	<u>3,488</u>	<u>527</u>	<u>1</u>	<u>370</u>
13,883	118	23,212	1,332	—	—	136
—	2,871	—	—	—	—	1,656
—	—	—	—	—	—	—
<u>13,883</u>	<u>2,989</u>	<u>23,212</u>	<u>1,332</u>	<u>—</u>	<u>—</u>	<u>1,792</u>
74	4	72	—	—	—	—
1,214	(49)	(418)	—	50	—	—
<u>15,171</u>	<u>2,944</u>	<u>22,866</u>	<u>1,332</u>	<u>50</u>	<u>—</u>	<u>1,792</u>
<u>\$ 24,135</u>	<u>\$ 20,514</u>	<u>\$ 122,224</u>	<u>\$ 16,769</u>	<u>\$ 1,445</u>	<u>\$ 21</u>	<u>\$ 7,559</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

Fish and Game
Preservation Fund

	Financial Protection Fund (3363)	Firearms Safety and Enforcement Special Fund (1008)	California Waterfowl Habitat Preservation Account (0211)
FUND BALANCE (DEFICIT), BEGINNING	\$ 88,114	\$ 11,319	\$ 2,280
ADDITIONS			
Revenues	144,473	8,591	102
Transfers From Other Funds	—	5,844	—
Prior Year Revenue Adjustments	15	127	—
Other Additions	—	—	—
Total Additions	144,488	14,562	102
DEDUCTIONS			
Appropriation Expenditures			
State Operations	149,107	11,323	2
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	149,107	11,323	2
Transfers To Other Funds	731	62	—
Adjustments to Prior Year Appropriation Expenditures	(2,928)	(703)	—
Total Deductions	146,910	10,682	2
FUND BALANCE (DEFICIT), ENDING	\$ 85,692	\$ 15,199	\$ 2,380

Fish and Game Preservation Fund						
Fish and Game Preservation Fund (0200)	Fish and Wildlife Pollution Account (0207)	Native Species Conservation and Enhancement Account (0213)	Nesting Bird Habitat Incentive Program Account (3392)	Fish and Wildlife Regional Conservation Investment Strategy Program Fund (3415)	Flood Risk Management Fund (3296)	Food Safety Fund (0177)
\$ 174,531	\$ 2,891	\$ 990	\$ 2,934	\$ 69	\$ 1,680	\$ 4,621
128,906	372	216	2,264	39	375	11,905
450	—	—	—	—	—	—
157	375	—	—	—	27	4
—	—	—	—	—	—	—
129,513	747	216	2,264	39	402	11,909
123,477	29	135	1,194	—	1,585	10,052
—	—	—	132	—	—	—
—	—	—	—	—	—	—
123,477	29	135	1,326	—	1,585	10,052
1,963	—	—	—	—	—	157
(7,517)	(2)	40	(29)	—	—	(513)
117,923	27	175	1,297	—	1,585	9,696
\$ 186,121	\$ 3,611	\$ 1,031	\$ 3,901	\$ 108	\$ 497	\$ 6,834

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Forced or Involuntary Sterilization Compensation Account (3383)	Foreclosure Consultant Regulation Fund (3136)	Foster Family Home and Small Family Home Insurance Fund (0131)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,019	\$ 19	\$ 106
ADDITIONS			
Revenues	—	1	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	1	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	480	—	(93)
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	480	—	(93)
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	195
Total Deductions	480	—	102
FUND BALANCE (DEFICIT), ENDING	\$ 1,539	\$ 20	\$ 4

Gambling Addiction Program Fund (3110)	Garment Industry Regulations Fund (3004)	Gas Consumption Surcharge Fund (3015)	Genetic Disease Testing Fund (0203)	Golden State Stimulus Emergency Fund (3379)	Greenhouse Gas Reduction Fund (3228)	Gun Violence Prevention and School Safety Fund (3437)
\$ 3,163	\$ 2,013	\$ 102,972	\$ 80,454	\$ 58,639	\$ 14,661,271	\$ —
194	1,605	1,024,931	178,335	—	4,051,553	56,994
—	—	—	—	—	—	—
—	—	(7,530)	546	5,613	—	—
—	—	—	—	—	—	—
194	1,605	1,017,401	178,881	5,613	4,051,553	56,994
90	1,514	342	37,300	—	398,549	523
—	—	1,023,044	182,610	—	2,313,698	—
—	—	—	—	—	279,279	—
90	1,514	1,023,386	219,910	—	2,991,526	523
2,700	—	24,006	208	—	289,178	—
—	18	(9)	(17,303)	—	(30,796)	—
2,790	1,532	1,047,383	202,815	—	3,249,908	523
\$ 567	\$ 2,086	\$ 72,990	\$ 56,520	\$ 64,252	\$ 15,462,916	\$ 56,471

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Habitat Conservation Fund (0262)	Hatchery and Inland Fisheries Fund (3103)	Hazardous and Idle- Deserted Well Abatement Fund (0275)
FUND BALANCE (DEFICIT), BEGINNING	\$ 122,968	\$ 10,866	\$ 26,178
ADDITIONS			
Revenues	—	25,961	2,261
Transfers From Other Funds	9,176	—	—
Prior Year Revenue Adjustments	—	—	31
Other Additions	—	—	—
Total Additions	9,176	25,961	2,292
DEDUCTIONS			
Appropriation Expenditures			
State Operations	550	26,452	11,943
Local Assistance	(3,528) *	—	—
Capital Outlay	8,655	—	—
Total Appropriation Expenditures	5,677	26,452	11,943
Transfers To Other Funds	—	124	—
Adjustments to Prior Year Appropriation Expenditures	—	(154)	—
Total Deductions	5,677	26,422	11,943
FUND BALANCE (DEFICIT), ENDING	\$ 126,467	\$ 10,405	\$ 16,527

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

Healthcare Treatment Fund						
Health Care Affordability Reserve Fund (3381)	Health Care Benefits Fund (3054)	Health Care Services Plan Fines and Penalties Fund (3311)	Health Plan Improvement Trust Fund (3209)	Health Statistics Special Fund (0099)	Healthcare Treatment Fund (3305)	Loan Repayment Program Account (3375)
\$ 89,971	\$ 1,153	\$ 31,220	\$ 5,108	\$ 34,196	\$ 64	\$ 219,566
295,166	2,274	212	234	38,298	—	144
—	—	44,517	2,380	—	499,641	—
—	—	—	—	(10)	—	—
—	—	—	—	—	—	—
295,166	2,274	44,729	2,614	38,288	499,641	144
—	2,200	126	2,814	28,417	1,169	—
79,246	—	70,712	—	510	229,899	52,449
—	—	—	—	—	—	—
79,246	2,200	70,838	2,814	28,927	231,068	52,449
162,000	—	9	3	17,249	—	—
12,633	—	(12)	(168)	879	243	(60)
253,879	2,200	70,835	2,649	47,055	231,311	52,389
\$ 131,258	\$ 1,227	\$ 5,114	\$ 5,073	\$ 25,429	\$ 268,394	\$ 167,321

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

High Polluter Repair or Removal Account

	Heritage Enrichment Resource Fund (3170)	Enhanced Fleet Modernization Subaccount (3122)	High Polluter Repair or Removal Account (0582)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,160	\$ 43,284	\$ 45,915
ADDITIONS			
Revenues	206	36,768	41,719
Transfers From Other Funds	—	3,405	60,033
Prior Year Revenue Adjustments	—	—	(8)
Other Additions	—	—	—
Total Additions	206	40,173	101,744
DEDUCTIONS			
Appropriation Expenditures			
State Operations	34	9,485	31,912
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	34	9,485	31,912
Transfers To Other Funds	—	3	51
Adjustments to Prior Year Appropriation Expenditures	—	(36)	104
Total Deductions	34	9,452	32,067
FUND BALANCE (DEFICIT), ENDING	\$ 1,332	\$ 74,005	\$ 115,592

Historic Property Maintenance Fund (0365)	Home Care Fund (3255)	Home & Community- Based Services American Rescue Plan Fund (8507)	Horse and Jockey Safety and Welfare Account (3380)	Horse Racing Fund (3153)	Hospital Building Fund (0121)	Hospital Quality Assurance Revenue Fund (3158)
\$ 1,030	\$ 5,095	\$ 327,916	\$ 792	\$ 3,726	\$ 195,052	\$ 218,683
686	9,839	1	852	20,303	115,227	4,883,990
—	—	—	—	—	—	—
—	38	—	4	64	(2,110)	9,366
—	—	—	—	—	—	—
686	9,877	1	856	20,367	113,117	4,893,356
903	11,789	24,171	862	18,178	67,426	2,335
—	—	303,751	—	—	—	4,928,999
—	—	—	—	—	—	—
903	11,789	327,922	862	18,178	67,426	4,931,334
—	34	—	—	62	50,755	—
(6)	—	(638)	(9)	(1,266)	(2,680)	—
897	11,823	327,284	853	16,974	115,501	4,931,334
\$ 819	\$ 3,149	\$ 633	\$ 795	\$ 7,119	\$ 192,668	\$ 180,705

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Indian Gaming Special Distribution Fund (0367)	Industrial Hemp Enrollment and Oversight Fund (3396)	Infant Botulism Treatment and Prevention Fund (0272)
FUND BALANCE (DEFICIT), BEGINNING	\$ 155,653	\$ 856	\$ 39,017
ADDITIONS			
Revenues	7,367	495	15,509
Transfers From Other Funds	255	—	—
Prior Year Revenue Adjustments	(8,267)	—	(509)
Other Additions	—	—	—
Total Additions	(645)	495	15,000
DEDUCTIONS			
Appropriation Expenditures			
State Operations	31,188	73	21,180
Local Assistance	4,944	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	36,132	73	21,180
Transfers To Other Funds	200	—	17,015
Adjustments to Prior Year Appropriation Expenditures	(139)	—	(2,866)
Total Deductions	36,193	73	35,329
FUND BALANCE (DEFICIT), ENDING	\$ 118,815	\$ 1,278	\$ 18,688

Integrated Waste Management Fund
(Continued on next page)

							Integrated Waste Management Account (Continued on next page)
							Electronic Waste Recovery and Recycling Account
Insurance Fund (0217)	Architectural Paint Stewardship Account (3202)	Carpet Stewardship Account (3195)	Carpet Stewardship Penalty Subaccount (3196)	Covered Battery-Embedded Waste Recycling Fee Subaccount (3418)	Electronic Waste Recovery and Recycling Account (3065)	Integrated Waste Management Account (0387)	
\$ 88,169	\$ 575	\$ 864	\$ 1,185	\$ 1,023	\$ 216,727	\$ 46,726	
350,486	616	599	1,700	—	87,849	59,318	
—	—	—	—	2,024	—	—	
2,064	—	—	—	—	156	(345)	
—	—	—	—	—	—	—	
352,550	616	599	1,700	2,024	88,005	58,973	
248,577	585	581	—	1,343	91,867	43,241	
73,475	—	—	—	—	7,458	3,490	
—	—	—	—	—	—	—	
322,052	585	581	—	1,343	99,325	46,731	
4,827	—	5	—	—	7,603	6,588	
(7,232)	—	1	—	2	(468)	(903)	
319,647	585	587	—	1,345	106,460	52,416	
\$ 121,072	\$ 606	\$ 876	\$ 2,885	\$ 1,702	\$ 198,272	\$ 53,283	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

Integrated Waste
Management
Fund
(Continued from
previous page)

Integrated Waste
Management
Account
(Continued from
previous page)

	Recycling Market Development Revolving Loan Subaccount (0281)	Internal Health Information Integrity Quality Improvement Account (3151)	Labor and Workforce Development Fund (3078)
FUND BALANCE (DEFICIT), BEGINNING	\$ 23,890	\$ 1	\$ 682,853
ADDITIONS			
Revenues	3,447	—	216,088
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	(45)
Other Additions	5,928	—	—
Total Additions	9,375	—	216,043
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,230	—	32,614
Local Assistance	1,497	—	8,599
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,727	—	41,213
Transfers To Other Funds	6	—	125,018
Adjustments to Prior Year Appropriation Expenditures	4,499	—	(630)
Total Deductions	7,232	—	165,601
FUND BALANCE (DEFICIT), ENDING	\$ 26,033	\$ 1	\$ 733,295

Labor Enforcement and Compliance Fund (3152)	Lead-Acid Battery Cleanup Fund (3301)	Lead-Related Construction Fund (3155)	Learning Recovery Emergency Fund (3402)	Local Agency Deposit Security Fund (0240)	Local Charges for Prepaid Mobile Telephony Services Fund (3270)	Local Public Prosecutors and Public Defenders Training Fund (0241)
\$ 209,584	\$ 83,652	\$ 1,122	\$ 39	\$ 525	\$ —	\$ 1,085
39,556	36,110	1,215	—	421	1,898	49
—	—	—	—	—	—	—
27	1,117	12	—	—	35	—
—	—	—	—	—	—	—
39,583	37,227	1,227	—	421	1,933	49
101,323	19,569	687	—	475	599	—
—	—	—	—	—	1,347	—
—	—	—	—	—	—	—
101,323	19,569	687	—	475	1,946	—
399	21	3	—	8	—	—
198	(917)	(98)	(588)	(2)	(13)	—
101,920	18,673	592	(588)	481	1,933	—
\$ 147,247	\$ 102,206	\$ 1,757	\$ 627	\$ 465	\$ —	\$ 1,134

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Local Revenue Fund		
		Sales Tax Account	
	Local Revenue Fund (0330)	CalWORKs Maintenance of Effort Subaccount (3200)	Child Poverty and Family Supplemental Support Subaccount (3249)
FUND BALANCE (DEFICIT), BEGINNING	\$ 720	\$ —	\$ —
ADDITIONS			
Revenues	2,673,501	—	—
Transfers From Other Funds	4,735,516	791,848	560,932
Prior Year Revenue Adjustments	6,422	—	—
Other Additions	—	—	—
Total Additions	7,415,439	791,848	560,932
DEDUCTIONS			
Appropriation Expenditures			
State Operations	898	—	—
Local Assistance	—	791,848	560,932
Capital Outlay	—	—	—
Total Appropriation Expenditures	898	791,848	560,932
Transfers To Other Funds	7,396,723	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	7,397,621	791,848	560,932
FUND BALANCE (DEFICIT), ENDING	\$ 18,538 *	\$ —	\$ —

* Fund balance exists due to timing factor.

Local Revenue Fund
(Continued on next page)

Sales Tax Account						Vehicle License Fee Account (Continued on next page)
Family Support Subaccount (3248)	Health Subaccount (0353)	Mental Health Subaccount (0351)	Sales Tax Account (0331)	Social Services Subaccount (0352)	Vehicle License Collection Account (0329)	CalWORKs Maintenance of Effort Subaccount (3276)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	918	17,934	—	121,656	—
291,959	680,952	1,138,905	4,733,461	2,701,201	—	435,326
—	—	—	—	—	—	—
—	—	—	—	—	—	—
291,959	680,952	1,139,823	4,751,395	2,701,201	121,656	435,326
—	—	—	—	—	—	—
291,959	388,993	1,138,905	—	2,701,201	121,656	435,326
—	—	—	—	—	—	—
291,959	388,993	1,138,905	—	2,701,201	121,656	435,326
—	291,959	918	4,751,395	—	—	—
—	—	—	—	—	—	—
291,959	680,952	1,139,823	4,751,395	2,701,201	121,656	435,326
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

Local Revenue Fund
(Continued from previous page)

Vehicle License Fee Account
(Continued from previous page)

	Child Poverty and Family Supplemental Support Subaccount (3282)	Family Support Subaccount (3281)	Health Subaccount (3279)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	559,546	403,885	1,512,370
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	559,546	403,885	1,512,370
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	559,546	403,885	1,108,485
Capital Outlay	—	—	—
Total Appropriation Expenditures	559,546	403,885	1,108,485
Transfers To Other Funds	—	—	403,885
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	559,546	403,885	1,512,370
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

* Abnormal balance in Local Assistance is due to prior year accrual reversals being greater than current year accruals.

Local Revenue Fund					Local Revenue Fund 2011 (Continued on next page)	
					Law Enforcement Services Account (Continued on next page)	
Vehicle License Fee Growth Account						
Mental Health Subaccount (3278)	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)
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	10,846	—	—	—	—
123,609	256,014	2,513,379	57,864	57,864	1,964,660	81,484
—	—	—	—	—	—	—
—	—	—	—	—	—	—
123,609	256,014	2,524,225	57,864	57,864	1,964,660	81,484
—	—	—	—	—	—	—
(26,270) *	256,014	—	(62,882) *	—	1,964,660	81,484
—	—	—	—	—	—	—
(26,270)	256,014	—	(62,882)	—	1,964,660	81,484
149,879	—	2,524,225	120,746	57,864	—	—
—	—	—	—	—	—	—
123,609	256,014	2,524,225	57,864	57,864	1,964,660	81,484
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Local Revenue Fund 2011
(Continued from previous page)

Law Enforcement Services Account
(Continued from previous page)

Year Ended June 30, 2025

(Amounts in thousands)

	Enhancing Law Enforcement Activities Subaccount		Juvenile Justice Subaccount
	Enhancing Law Enforcement Activities Growth Special Account (3231)	Enhancing Law Enforcement Activities Subaccount (3222)	Juvenile Justice Subaccount (3225)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	401,572	489,900	249,195
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	401,572	489,900	249,195
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	401,572	489,900	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	401,572	489,900	—
Transfers To Other Funds	—	—	249,195
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	401,572	489,900	249,195
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

* Fund balance exists due to timing factor.

Local Revenue Fund 2011
(Continued on next page)

Law Enforcement Services Account					Sales and Use Tax Growth Account (Continued on next page)	
					Law Enforcement Services Growth Subaccount (Continued on next page)	
Juvenile Reentry Grant Special Account (3226)	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)
\$ —	\$ —	\$ —	\$ —	\$ 40,732	\$ —	\$ —
—	—	—	—	—	—	—
13,753	235,442	2,942,158	646,820	9,440,433	1,120,551	15,276
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>13,753</u>	<u>235,442</u>	<u>2,942,158</u>	<u>646,820</u>	<u>9,440,433</u>	<u>1,120,551</u>	<u>15,276</u>
—	—	—	—	—	—	—
13,753	235,442	—	646,820	—	—	15,276
—	—	—	—	—	—	—
<u>13,753</u>	<u>235,442</u>	<u>—</u>	<u>646,820</u>	<u>—</u>	<u>—</u>	<u>15,276</u>
—	—	2,942,158	—	9,414,831	1,120,551	—
—	—	—	—	—	—	—
<u>13,753</u>	<u>235,442</u>	<u>2,942,158</u>	<u>646,820</u>	<u>9,414,831</u>	<u>1,120,551</u>	<u>15,276</u>
<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 66,334 *</u>	<u>\$ —</u>	<u>\$ —</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

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)

	District Attorney and Public Defender Growth Special Account (3232)	Juvenile Justice Growth Special Account (3230)	Law Enforcement Services Growth Subaccount (3220)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	1,018	2,037	20,368
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,018	2,037	20,368
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	1,018	2,037	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,018	2,037	—
Transfers To Other Funds	—	—	20,368
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,018	2,037	20,368
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

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
Trial Court Security Growth Special Account (3234)	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)	
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—	—
2,037	58,195	18,913	17,022	37,827	2,229,605	5,104	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
2,037	58,195	18,913	17,022	37,827	2,229,605	5,104	—
—	—	—	—	—	—	—	—
2,037	—	18,913	17,022	—	2,224,501	5,104	—
—	—	—	—	—	—	—	—
2,037	—	18,913	17,022	—	2,224,501	5,104	—
—	58,195	—	—	37,827	5,104	—	—
—	—	—	—	—	—	—	—
2,037	58,195	18,913	17,022	37,827	2,229,605	5,104	—
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Local Revenue Fund 2011
(Continued from previous page)

Year Ended June 30, 2025
(Amounts in thousands)

Support Services Account
(Continued from previous page)

	County Intervention Support Services Subaccount * (3325)	Protective Services Subaccount (3216)	Support Services Account (3214)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Revenues	—	—	—
Transfers From Other Funds	—	3,064,322	5,293,926
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	<u>—</u>	<u>3,064,322</u>	<u>5,293,926</u>
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	—
Local Assistance	—	3,064,322	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	<u>—</u>	<u>3,064,322</u>	<u>—</u>
Transfers To Other Funds	—	—	5,293,926
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	<u>—</u>	<u>3,064,322</u>	<u>5,293,926</u>
FUND BALANCE (DEFICIT), ENDING	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

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

Long-Term Care Quality Assurance Fund (3213)	Low Income Health Program MCE Out- of-Network Emergency Care Services Fund (3201)	Major League Sporting Event Raffle Fund (3297)	Managed Care Administrative Fines and Penalties Fund (3133)	Managed Care Enrollment Fund (3428)	Managed Care Fund (0933)	Marine Invasive Species Control Fund (0212)
\$ 171,271	\$ 857	\$ 2,802	\$ 45,517	\$ 642,064	\$ 79,591	\$ 5,249
588,321	29	855	39,012	11,583,239	178,581	5,080
—	—	—	—	8,843	—	—
7,976	9	—	—	(60)	—	495
—	—	—	—	—	—	—
<u>596,297</u>	<u>38</u>	<u>855</u>	<u>39,012</u>	<u>11,592,022</u>	<u>178,581</u>	<u>5,575</u>
—	—	240	—	537	138,177	5,636
624,015	—	—	—	11,679,210	—	—
—	—	—	—	—	—	—
<u>624,015</u>	<u>—</u>	<u>240</u>	<u>—</u>	<u>11,679,747</u>	<u>138,177</u>	<u>5,636</u>
—	—	—	45,517	544,032	26,943	15
—	—	(78)	—	—	(3,499)	(129)
<u>624,015</u>	<u>—</u>	<u>162</u>	<u>45,517</u>	<u>12,223,779</u>	<u>161,621</u>	<u>5,522</u>
<u>\$ 143,553</u>	<u>\$ 895</u>	<u>\$ 3,495</u>	<u>\$ 39,012</u>	<u>\$ 10,307</u>	<u>\$ 96,551</u>	<u>\$ 5,302</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Medi-Cal County Behavioral Health Fund (3420)	Medi-Cal Drug Rebate Fund (3331)	Medi-Cal Emergency Medical Transport Fund (3323)
FUND BALANCE (DEFICIT), BEGINNING	\$ 496,816	\$ 126,551	\$ 25,047
ADDITIONS			
Revenues	2,594,601	—	67,595
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	1,487	—	(107)
Other Additions	—	—	—
Total Additions	2,596,088	—	67,488
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	149
Local Assistance	2,438,158	(3,366) *	59,000
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,438,158	(3,366)	59,149
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	2,438,158	(3,366)	59,149
FUND BALANCE (DEFICIT), ENDING	\$ 654,746	\$ 129,917	\$ 33,386

* Abnormal balance in Local Assistance is due to Medi-Cal rebate deposits did not match transfers out due to timing issues.

† Abnormal Balance in State Operations is due to abatements.

Medi-Cal Loan Repayment Program Special Fund (3401)	Medi-Cal Provider Payment Reserve Fund (3431)	Medical Marijuana Program Fund (3074)	Medical Waste Management Fund (0074)	Mental Health Diversion Fund (3404)	Mental Health Facility Licensing Fund (3099)	Mental Health Practitioner Education Fund (3064)
\$ 38,046	\$ —	\$ 12	\$ 2,662	\$ —	\$ 3,708	\$ 3,473
—	—	—	3,175	—	728	1,273
18,056	544,032	—	—	—	—	—
—	—	—	18	—	(4)	134
—	—	—	—	—	—	—
<u>18,056</u>	<u>544,032</u>	<u>—</u>	<u>3,193</u>	<u>—</u>	<u>724</u>	<u>1,407</u>
—	—	—	2,704	(45,892)†	175	36
—	344,032	—	—	—	—	617
—	—	—	—	—	—	—
<u>—</u>	<u>344,032</u>	<u>—</u>	<u>2,704</u>	<u>(45,892)</u>	<u>175</u>	<u>653</u>
—	200,000	—	38	—	5	1,002
—	—	—	(150)	—	3	(2)
<u>—</u>	<u>544,032</u>	<u>—</u>	<u>2,592</u>	<u>(45,892)</u>	<u>183</u>	<u>1,653</u>
<u>\$ 56,102</u>	<u>\$ —</u>	<u>\$ 12</u>	<u>\$ 3,263</u>	<u>\$ 45,892</u>	<u>\$ 4,249</u>	<u>\$ 3,227</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

		Mine Reclamation Account	
	Mercury Thermostat Collection Program Fund (3390)	Abandoned Mine Reclamation and Minerals Fund Subaccount (3025)	Mine Reclamation Account (0336)
FUND BALANCE (DEFICIT), BEGINNING	\$ 340	\$ 6,745	\$ 2,920
ADDITIONS			
Revenues	66	1,200	4,588
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(101)	55
Other Additions	—	—	—
Total Additions	66	1,099	4,643
DEDUCTIONS			
Appropriation Expenditures			
State Operations	306	595	4,406
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	306	595	4,406
Transfers To Other Funds	—	7	20
Adjustments to Prior Year Appropriation Expenditures	1	89	(7)
Total Deductions	307	691	4,419
FUND BALANCE (DEFICIT), ENDING	\$ 99	\$ 7,153	\$ 3,144

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

Missing Persons DNA Data Base Fund (3016)	Mobilehome and Recreational Vehicle Park Training Fund (3419)	Mobilehome Dispute Resolution Fund (3329)	Mobilehome- Manufactured Home Revolving Fund (0648)	Mobilehome Parks and Special Occupancy Parks Revolving Fund (0245)	Narcotic Treatment Program Licensing Trust Fund (0243)	Natural Resources and Parks Preservation Fund (3312)
\$ 6,209	\$ —	\$ 7,053	\$ 11,508	\$ 3,867	\$ 5,290	\$ 98,161
3,624	132	4,114	26,425	10,995	2,208	—
—	—	—	—	—	—	—
(12)	—	—	(22)	—	(2)	—
—	—	—	—	—	—	—
<u>3,612</u>	<u>132</u>	<u>4,114</u>	<u>26,403</u>	<u>10,995</u>	<u>2,206</u>	<u>—</u>
4,483	—	3,972	24,618	9,831	2,062	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(48,047)*
<u>4,483</u>	<u>—</u>	<u>3,972</u>	<u>24,618</u>	<u>9,831</u>	<u>2,062</u>	<u>(48,047)</u>
25	—	—	—	—	21	114,999
(570)	—	(2,253)	(5,793)	(1,528)	(226)	—
<u>3,938</u>	<u>—</u>	<u>1,719</u>	<u>18,825</u>	<u>8,303</u>	<u>1,857</u>	<u>66,952</u>
<u>\$ 5,883</u>	<u>\$ 132</u>	<u>\$ 9,448</u>	<u>\$ 19,086</u>	<u>\$ 6,559</u>	<u>\$ 5,639</u>	<u>\$ 31,209</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Nondesignated Public Hospital Supplemental Fund (3096)	Nontoxic Dry Cleaning Incentive Trust Fund (3070)	Northern California Veterans Cemetery Master Development Fund (0180)
FUND BALANCE (DEFICIT), BEGINNING	\$ 6,449	\$ 359	\$ 143
ADDITIONS			
Revenues	274	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	274	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	2	—
Local Assistance	(305)	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	(305)	2	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	(305)	2	—
FUND BALANCE (DEFICIT), ENDING	\$ 7,028	\$ 357	\$ 143

Oil, Gas, and Geothermal Administrative Fund						
Northern California Veterans Cemetery Perpetual Maintenance Fund (0238)	Occupational Safety and Health Fund (3121)	Occupational Therapy Fund (3017)	Off-Highway License Fee Fund (0261)	Off-Highway Vehicle Trust Fund (0263)	Oil and Gas Environmental Remediation Account (3299)	Oil, Gas, and Geothermal Administrative Fund (3046)
\$ 1,367	\$ 218,136	\$ 1,525	\$ —	\$ 210,133	\$ 8,170	\$ 43,614
289	58,121	3,322	1,715	26,548	27,097	170,116
—	—	11	10	64,865	—	—
—	(10)	(1)	—	262	263	(3,660)
—	—	—	—	—	—	—
289	58,111	3,332	1,725	91,675	27,360	166,456
23	122,109	3,286	—	74,176	—	127,907
—	—	—	1,725	27,226	—	—
—	—	—	—	2,824	—	—
23	122,109	3,286	1,725	104,226	—	127,907
—	726	3	—	—	—	622
—	283	1	—	(2,962)	—	(8,330)
23	123,118	3,290	1,725	101,264	—	120,199
\$ 1,633	\$ 153,129	\$ 1,567	\$ —	\$ 200,544	\$ 35,530	\$ 89,871

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Oil Spill Prevention and Administration Fund (0320)	Oil Spill Response Trust Fund (0321)	Operating Funds of the Assembly and Senate (0160)
FUND BALANCE (DEFICIT), BEGINNING	\$ 42,017	\$ 41,592	\$ 39
ADDITIONS			
Revenues	76,082	6,008	5
Transfers From Other Funds	—	10,000	300,000
Prior Year Revenue Adjustments	1,843	195	—
Other Additions	—	—	—
Total Additions	77,925	16,203	300,005
DEDUCTIONS			
Appropriation Expenditures			
State Operations	55,353	2,745	300,007
Local Assistance	994	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	56,347	2,745	300,007
Transfers To Other Funds	380	11	—
Adjustments to Prior Year Appropriation Expenditures	(243)	—	—
Total Deductions	56,484	2,756	300,007
FUND BALANCE (DEFICIT), ENDING	\$ 63,458	\$ 55,039	\$ 37

Prepaid Mobile
Telephony Services
Surcharge Fund
(Continued on next
page)

Osteopathic Medical Board of California Contingent Fund (0264)	Outpatient Setting Fund of the Medical Board of California (0210)	PACE Oversight Fund of the State Department of Health Care Services (3362)	Perinatal Insurance Fund (0309)	Pharmaceutical and Sharps Stewardship Fund (3328)	Political Disclosure, Accountability, Transparency, and Access Fund (3244)	Prepaid Mobile Telephony Services Surcharge Fund (3251)
\$ 5,134	\$ 703	\$ 625	\$ 11,606	\$ 5,526	\$ 152	\$ 306
4,118	31	1,596	—	3,063	752	4
8	—	—	—	2,434	—	—
(14)	—	(26)	—	39	—	11
—	—	—	—	—	—	—
<u>4,112</u>	<u>31</u>	<u>1,570</u>	<u>—</u>	<u>5,536</u>	<u>752</u>	<u>15</u>
4,144	1	9	146	2,477	(81)	—
—	—	—	1,002	—	—	—
—	—	—	—	—	—	—
<u>4,144</u>	<u>1</u>	<u>9</u>	<u>1,148</u>	<u>2,477</u>	<u>(81)</u>	<u>—</u>
13	—	—	7	—	—	—
(53)	—	318	1	19	(204)	—
<u>4,104</u>	<u>1</u>	<u>327</u>	<u>1,156</u>	<u>2,496</u>	<u>(285)</u>	<u>—</u>
<u>\$ 5,142</u>	<u>\$ 733</u>	<u>\$ 1,868</u>	<u>\$ 10,450</u>	<u>\$ 8,566</u>	<u>\$ 1,189</u>	<u>\$ 321</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

Prepaid Mobile
Telephony Services
Surcharge Fund
(Continued from
previous page)

	Prepaid MTS PUC Account (3265)	Prescribed Fire Claims Fund (3429)	Pressure Vessel Account (0453)
FUND BALANCE (DEFICIT), BEGINNING	\$ 31	\$ 20,000	\$ 1,207
ADDITIONS			
Revenues	—	—	5,667
Transfers From Other Funds	—	20,000	—
Prior Year Revenue Adjustments	—	—	(60)
Other Additions	—	—	—
Total Additions	—	20,000	5,607
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	—	4,993
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	—	4,993
Transfers To Other Funds	—	20,000	46
Adjustments to Prior Year Appropriation Expenditures	—	—	(67)
Total Deductions	—	20,000	4,972
FUND BALANCE (DEFICIT), ENDING	\$ 31	\$ 20,000	\$ 1,842

Professions and Vocations Fund
(Continued on next page)

Private Hospital Supplemental Fund (3097)	Private Investigator Fund (0769)	Private Postsecondary Education Administration Fund (0305)	Professional Fiduciary Fund (3108)	Professional Forester Registration Fund (0300)	Accountancy Fund (0704)	Acupuncture Fund (0108)
\$ 45,840	\$ 2	\$ 8,528	\$ 304	\$ 107	\$ 21,713	\$ 5,041
40,479	1	15,849	1,297	203	21,862	4,449
—	—	62	2	—	61	10
—	—	—	2	—	2	—
—	—	—	—	—	—	—
<u>40,479</u>	<u>1</u>	<u>15,911</u>	<u>1,301</u>	<u>203</u>	<u>21,925</u>	<u>4,459</u>
—	—	14,081	691	214	18,042	3,317
2,729	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2,729</u>	<u>—</u>	<u>14,081</u>	<u>691</u>	<u>214</u>	<u>18,042</u>	<u>3,317</u>
—	—	117	1	2	117	11
—	—	188	1	6	(344)	(275)
<u>2,729</u>	<u>—</u>	<u>14,386</u>	<u>693</u>	<u>222</u>	<u>17,815</u>	<u>3,053</u>
<u>\$ 83,590</u>	<u>\$ 3</u>	<u>\$ 10,053</u>	<u>\$ 912</u>	<u>\$ 88</u>	<u>\$ 25,823</u>	<u>\$ 6,447</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Professions and Vocations Fund
(Continued from previous page)

Year Ended June 30, 2025

(Amounts in thousands)

	Athletic Commission Fund (0326)	Barbering and Cosmetology Contingent Fund (0069)	Behavioral Science Examiners Fund (0773)
FUND BALANCE (DEFICIT), BEGINNING	\$ 540	\$ 12,269	\$ 16,497
ADDITIONS			
Revenues	2,136	23,962	24,260
Transfers From Other Funds	6	25,055	38
Prior Year Revenue Adjustments	(1)	3	(67)
Other Additions	—	—	—
Total Additions	2,141	49,020	24,231
DEDUCTIONS			
Appropriation Expenditures			
State Operations	2,362	19,448	13,581
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	2,362	19,448	13,581
Transfers To Other Funds	10	106	62
Adjustments to Prior Year Appropriation Expenditures	16	278	(24)
Total Deductions	2,388	19,832	13,619
FUND BALANCE (DEFICIT), ENDING	\$ 293	\$ 41,457	\$ 27,109

Professions and Vocations Fund
(Continued on next page)

						Contractors' License Fund (Continued on next page)
Board of Podiatric Medicine Fund (0295)	Board of Registered Nursing Fund (0761)	California Architects Board Fund (0706)	California Board of Architectural Examiners – Landscape Architects Fund (0757)	Cemetery and Funeral Fund (0717)	Contingent Fund of the Medical Board of California (0758)	Construction Management Education Account (0093)
\$ 432	\$ 28,555	\$ 3,971	\$ 663	\$ 1,993	\$ 12,890	\$ 510
1,473	80,073	4,072	1,392	6,653	90,660	222
3	30,168	15	3	106	192	—
—	(189)	—	1	(1)	(191)	—
—	—	—	—	—	—	—
<u>1,476</u>	<u>110,052</u>	<u>4,087</u>	<u>1,396</u>	<u>6,758</u>	<u>90,661</u>	<u>222</u>
1,450	60,494	4,491	838	6,574	73,438	239
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>1,450</u>	<u>60,494</u>	<u>4,491</u>	<u>838</u>	<u>6,574</u>	<u>73,438</u>	<u>239</u>
5	192	27	—	24	14,204	—
8	(491)	23	13	30	88	—
<u>1,463</u>	<u>60,195</u>	<u>4,541</u>	<u>851</u>	<u>6,628</u>	<u>87,730</u>	<u>239</u>
<u>\$ 445</u>	<u>\$ 78,412</u>	<u>\$ 3,517</u>	<u>\$ 1,208</u>	<u>\$ 2,123</u>	<u>\$ 15,821</u>	<u>\$ 493</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Professions and Vocations Fund (Continued from previous page)		
	Contractors' License Fund (Continued from previous page)		
	Contractors' License Fund (0735)	Court Reporters Fund (0771)	Electronic and Appliance Repair Fund (0325)
FUND BALANCE (DEFICIT), BEGINNING	\$ 43,321	\$ 1,463	\$ 2,663
ADDITIONS			
Revenues	101,546	1,482	29
Transfers From Other Funds	379	3	11
Prior Year Revenue Adjustments	(6)	—	—
Other Additions	—	—	—
Total Additions	101,919	1,485	40
DEDUCTIONS			
Appropriation Expenditures			
State Operations	82,434	1,272	131
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	82,434	1,272	131
Transfers To Other Funds	445	5	2,217
Adjustments to Prior Year Appropriation Expenditures	1,068	(7)	(3)
Total Deductions	83,947	1,270	2,345
FUND BALANCE (DEFICIT), ENDING	\$ 61,293	\$ 1,678	\$ 358

Professions and Vocations Fund
(Continued on next page)

Home Furnishings and Thermal Insulation Fund (0752)	Household Goods and Services Fund (3438)	Household Movers Fund (3315)	Licensed Midwifery Fund (0755)	Naturopathic Doctor's Fund (3069)	Optometry Fund (0763)	Pharmacy Board Contingent Fund (0767)
\$ 6,900	\$ —	\$ 9,123	\$ 232	\$ 843	\$ 2,960	\$ 20,262
91	11,366	3	98	667	3,346	38,226
18	14,944	6	—	1	8	2,473
—	—	1	—	—	—	6
—	—	—	—	—	—	—
109	26,310	10	98	668	3,354	40,705
91	12,132	260	94	687	3,099	32,092
—	—	—	—	—	—	—
—	—	—	—	—	—	—
91	12,132	260	94	687	3,099	32,092
5,461	16	7,280	—	1	5	193
(29)	—	(47)	48	(11)	10	(302)
5,523	12,148	7,493	142	677	3,114	31,983
\$ 1,486	\$ 14,162	\$ 1,640	\$ 188	\$ 834	\$ 3,200	\$ 28,984

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Professions and Vocations Fund
(Continued from previous page)

Year Ended June 30, 2025

(Amounts in thousands)

	Physical Therapy Fund (0759)	Physician Assistant Fund (0280)	Private Security Services Fund (0239)
FUND BALANCE (DEFICIT), BEGINNING	\$ 5,719	\$ 3,942	\$ 9,135
ADDITIONS			
Revenues	7,373	3,259	18,273
Transfers From Other Funds	19	6	42
Prior Year Revenue Adjustments	—	—	1
Other Additions	—	—	—
Total Additions	7,392	3,265	18,316
DEDUCTIONS			
Appropriation Expenditures			
State Operations	7,026	3,491	16,260
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	7,026	3,491	16,260
Transfers To Other Funds	23	1	25
Adjustments to Prior Year Appropriation Expenditures	(72)	32	48
Total Deductions	6,977	3,524	16,333
FUND BALANCE (DEFICIT), ENDING	\$ 6,134	\$ 3,683	\$ 11,118

Professions and Vocations Fund
(Continued on next page)

						State Dentistry Fund	
Professional Engineer's, Land Surveyor's, and Geologist's Fund (0770)	Psychology Fund (0310)	Respiratory Care Fund (0319)	Speech-Language Pathology and Audiology and Hearing Aid Dispensers Fund (0376)	State Dental Hygiene Fund (3140)	Dentally Underserved Account (3039)	State Dentistry Fund (0741)	
\$ 4,206	\$ 5,476	\$ 2,487	\$ 1,992	\$ 3,861	\$ 818	\$ 19,844	
12,026	10,105	4,100	3,455	3,628	36	21,220	
28	18	10	7	7	—	5,051	
4	(20)	—	—	—	—	(8)	
—	—	—	—	—	—	—	
<u>12,058</u>	<u>10,103</u>	<u>4,110</u>	<u>3,462</u>	<u>3,635</u>	<u>36</u>	<u>26,263</u>	
11,955	7,333	3,728	3,306	2,542	42	18,804	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<u>11,955</u>	<u>7,333</u>	<u>3,728</u>	<u>3,306</u>	<u>2,542</u>	<u>42</u>	<u>18,804</u>	
62	24	20	11	8	—	77	
(399)	(1)	(50)	34	(8)	—	(355)	
<u>11,618</u>	<u>7,356</u>	<u>3,698</u>	<u>3,351</u>	<u>2,542</u>	<u>42</u>	<u>18,526</u>	
<u>\$ 4,646</u>	<u>\$ 8,223</u>	<u>\$ 2,899</u>	<u>\$ 2,103</u>	<u>\$ 4,954</u>	<u>\$ 812</u>	<u>\$ 27,581</u>	

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Professions and Vocations Fund
(Continued from previous page)

Year Ended June 30, 2025

(Amounts in thousands)

	Structural Pest Control Education and Enforcement Fund (0399)	Structural Pest Control Fund (0775)	Structural Pest Control Research Fund (0168)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,201	\$ 2,819	\$ 1,332
ADDITIONS			
Revenues	532	5,426	229
Transfers From Other Funds	—	17	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	532	5,443	229
DEDUCTIONS			
Appropriation Expenditures			
State Operations	341	6,061	86
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	341	6,061	86
Transfers To Other Funds	1	26	—
Adjustments to Prior Year Appropriation Expenditures	(34)	(28)	—
Total Deductions	308	6,059	86
FUND BALANCE (DEFICIT), ENDING	\$ 2,425	\$ 2,203	\$ 1,475

Protect Access to Health Care Fund							Public Interest Research, Development, and Demonstration Fund (Continued on next page)	
Veterinary Medical Board Contingent Fund (0777)	Vocational Nursing and Psychiatric Technicians Fund (0779)	Health Care Oversight & Accountability Subfund (3443)	Protect Access to Health Care Fund (3442)	Public Beach Restoration Fund (3001)	Public Hospital Investment, Improvement, and Incentive Fund (3172)	Natural Gas Subaccount (3109)		
\$ 9,936	\$ 15,595	\$ —	\$ —	\$ 7,934	\$ 618	\$ 128,672		
9,154	26,653	—	2,175,778	—	—	5,855		
19	56	2,175,778	—	—	—	24,000		
(2)	(19)	—	—	—	—	—		
—	—	—	—	—	—	—		
9,171	26,690	2,175,778	2,175,778	—	—	29,855		
7,967	17,629	—	—	—	—	23,470		
—	—	2,175,778	—	1,400	—	9,933		
—	—	—	—	—	—	—		
7,967	17,629	2,175,778	—	1,400	—	33,403		
24	78	—	2,175,778	—	—	—		
133	110	—	—	(1,400)	—	(13,520)		
8,124	17,817	2,175,778	2,175,778	—	—	19,883		
\$ 10,983	\$ 24,468	\$ —	\$ —	\$ 7,934	\$ 618	\$ 138,644		

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

Public Interest
Research,
Development, and
Demonstration Fund
(Continued from
previous page)

	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)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,754	\$ 69,773	\$ 96,301
ADDITIONS			
Revenues	522	16,141	95,825
Transfers From Other Funds	—	—	8,750
Prior Year Revenue Adjustments	(77)	—	334
Other Additions	—	—	—
Total Additions	445	16,141	104,909
DEDUCTIONS			
Appropriation Expenditures			
State Operations	764	15,270	69,636
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	764	15,270	69,636
Transfers To Other Funds	—	74	775
Adjustments to Prior Year Appropriation Expenditures	(8)	(352)	(1,124)
Total Deductions	756	14,992	69,287
FUND BALANCE (DEFICIT), ENDING	\$ 11,443	\$ 70,922	\$ 131,923

Real Estate Fund						
Public Utilities Commission Public Advocate's Office Account (3089)	Radiation Control Fund (0075)	Rail Accident Prevention and Response Fund (0058)	Real Estate Appraisers Regulation Fund (0400)	Consumer Recovery Account (3294)	Education and Research Account (3295)	Real Estate Fund (0317)
\$ 23,782	\$ 16,850	\$ 4	\$ 5,252	\$ 2,598	\$ 1,594	\$ 16,249
2,144	33,212	—	5,566	—	—	66,812
53,808	—	—	18	—	—	—
—	315	—	—	—	—	56
—	—	—	—	—	—	—
<u>55,952</u>	<u>33,527</u>	<u>—</u>	<u>5,584</u>	<u>—</u>	<u>—</u>	<u>66,868</u>
47,680	28,238	—	5,454	380	109	61,460
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>47,680</u>	<u>28,238</u>	<u>—</u>	<u>5,454</u>	<u>380</u>	<u>109</u>	<u>61,460</u>
316	4,654	—	48	—	—	—
(66)	(3,999)	—	299	—	60	232
<u>47,930</u>	<u>28,893</u>	<u>—</u>	<u>5,801</u>	<u>380</u>	<u>169</u>	<u>61,692</u>
<u>\$ 31,804</u>	<u>\$ 21,484</u>	<u>\$ 4</u>	<u>\$ 5,035</u>	<u>\$ 2,218</u>	<u>\$ 1,425</u>	<u>\$ 21,425</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Registered Environmental Health Specialist Fund (0335)	Registered Nurse Education Fund (0181)	Registry of Charities and Fundraisers Fund (3088)
FUND BALANCE (DEFICIT), BEGINNING	\$ 158	\$ 6,043	\$ 17,536
ADDITIONS			
Revenues	623	2,698	12,602
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(3)	211	(3)
Other Additions	—	9	—
Total Additions	620	2,918	12,599
DEDUCTIONS			
Appropriation Expenditures			
State Operations	454	426	10,083
Local Assistance	—	1,798	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	454	2,224	10,083
Transfers To Other Funds	4	3,001	39
Adjustments to Prior Year Appropriation Expenditures	(57)	(34)	(595)
Total Deductions	401	5,191	9,527
FUND BALANCE (DEFICIT), ENDING	\$ 377	\$ 3,770	\$ 20,608

Registry of International Student Exchange Visitor Placement Organizations Fund (0288)	Removal and Remedial Action Subaccount (0294)	Renewable Energy Resources Development Fee Trust Fund (3164)	Renewable Resource Trust Fund (0382)	Residential and Outpatient Program Licensing Fund (3113)	Restitution Fund (0214)	Reusable Grocery Bag Fund (3267)
\$ 193	\$ 11,867	\$ 175	\$ 46,765	\$ 917	\$ 96,045	\$ 1,338
15	5,417	8	2,854	11,595	51,192	39
—	—	—	20,000	—	6,534	—
—	333	—	—	(989)	(678)	—
—	—	—	—	—	—	—
15	5,750	8	22,854	10,606	57,048	39
—	992	—	1,272	8,556	42,141	—
—	—	—	—	—	17,762	—
—	—	—	—	—	—	—
—	992	—	1,272	8,556	59,903	—
—	828	—	74	—	325	—
—	—	—	—	(227)	(2,750)	—
—	1,820	—	1,346	8,329	57,478	—
\$ 208	\$ 15,797	\$ 183	\$ 68,273	\$ 3,194	\$ 95,615	\$ 1,377

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Rigid Container Account (3024)	Safe and Affordable Drinking Water Fund (3324)	Safe Drinking Water Account (0306)
FUND BALANCE (DEFICIT), BEGINNING	\$ 400	\$ 384,863	\$ 6,261
ADDITIONS			
Revenues	189	—	48,252
Transfers From Other Funds	—	116,486	17,000
Prior Year Revenue Adjustments	(26)	—	(80)
Other Additions	—	—	—
Total Additions	163	116,486	65,172
DEDUCTIONS			
Appropriation Expenditures			
State Operations	67	12,423	35,954
Local Assistance	—	61,921	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	67	74,344	35,954
Transfers To Other Funds	—	—	17,205
Adjustments to Prior Year Appropriation Expenditures	—	—	(397)
Total Deductions	67	74,344	52,762
FUND BALANCE (DEFICIT), ENDING	\$ 496	\$ 427,005	\$ 18,671

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

Safe Drinking Water and Toxic Enforcement Fund (3056)	Safe Energy Infrastructure and Excavation Fund (3302)	Safe Neighborhoods and Schools Fund (3286)	Sale of Tobacco to Minors Control Account (0066)	Salmon and Steelhead Trout Restoration Account (0384)	San Joaquin River Conservancy Fund (0104)	School Facilities Emergency Repair Account (3082)
\$ 9,207	\$ 12,723	\$ 39,165	\$ 1,511	\$ 97	\$ 3,810	\$ 873
4,700	3,969	—	569	—	34	—
—	—	—	—	—	—	—
—	—	—	(17)	—	(149)	—
—	—	—	—	—	—	—
<u>4,700</u>	<u>3,969</u>	<u>—</u>	<u>552</u>	<u>—</u>	<u>(115)</u>	<u>—</u>
2,267	4,830	873	261	—	174	—
—	—	(58,280) *	—	—	—	—
—	—	—	—	—	—	—
<u>2,267</u>	<u>4,830</u>	<u>(57,407)</u>	<u>261</u>	<u>—</u>	<u>174</u>	<u>—</u>
36	—	61,354	—	—	—	—
(7)	(179)	—	(121)	—	(6)	—
<u>2,296</u>	<u>4,651</u>	<u>3,947</u>	<u>140</u>	<u>—</u>	<u>168</u>	<u>—</u>
<u>\$ 11,611</u>	<u>\$ 12,041</u>	<u>\$ 35,218</u>	<u>\$ 1,923</u>	<u>\$ 97</u>	<u>\$ 3,527</u>	<u>\$ 873</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	School Land Bank Fund (0347)	Second Chance Fund (3287)	Secondhand Dealer and Pawnbroker Fund (3240)
FUND BALANCE (DEFICIT), BEGINNING	\$ 15,579	\$ 282,966	\$ 2,925
ADDITIONS			
Revenues	2,590	—	706
Transfers From Other Funds	32,000	61,353	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	34,590	61,353	706
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,766	—	686
Local Assistance	—	22,988	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,766	22,988	686
Transfers To Other Funds	—	5	2
Adjustments to Prior Year Appropriation Expenditures	3	—	(95)
Total Deductions	1,769	22,993	593
FUND BALANCE (DEFICIT), ENDING	\$ 48,400	\$ 321,326	\$ 3,038

Secretary of State's Business Fees Fund (0228)	Self-Insurance Plans Fund (0396)	Senate Operating Fund (0348)	Senior Citizens and Disabled Citizens Property Tax Postponement Fund (3268)	Sexual Predator Public Information Account (0256)	Skilled Nursing Facility Quality and Accountability Special Fund (3167)	Small and Rural Hospital Relief Fund (3391)
\$ 3,194	\$ 2,846	\$ 25	\$ 6,205	\$ 28	\$ 2,516	\$ 7,269
102,798	5,026	5	2,308	1	86	—
—	—	—	—	—	—	54,981
(176)	—	—	—	—	26	—
—	—	—	4,194	—	—	—
102,622	5,026	5	6,502	1	112	54,981
78,236	4,238	719	2,963	10	—	467
—	—	—	(696)	—	629	1,248
—	—	—	—	—	—	—
78,236	4,238	719	2,267	10	629	1,715
21,942	13	—	—	—	—	—
(2,108)	31	(717)	—	—	—	—
98,070	4,282	2	2,267	10	629	1,715
\$ 7,746	\$ 3,590	\$ 28	\$ 10,440	\$ 19	\$ 1,999	\$ 60,535

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Small Business Hiring Credit Fund (3378)	Soil Conservation Fund (0141)	Solid Waste Disposal Site Cleanup Trust Fund (0386)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,122	\$ 5,782	\$ 16,423
ADDITIONS			
Revenues	—	5,337	1,103
Transfers From Other Funds	—	—	9,000
Prior Year Revenue Adjustments	—	1	(27)
Other Additions	—	—	108
Total Additions	—	5,338	10,184
DEDUCTIONS			
Appropriation Expenditures			
State Operations	—	2,500	6,067
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	—	2,500	6,067
Transfers To Other Funds	59	19	4
Adjustments to Prior Year Appropriation Expenditures	—	(159)	—
Total Deductions	59	2,360	6,071
FUND BALANCE (DEFICIT), ENDING	\$ 3,063	\$ 8,760	\$ 20,536

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

† Abnormal balance in State Operations is due to deferred payroll adjustments.

Southern California Veterans Cemetery Master Development Fund (3313)	Specialized First Aid Training Program Approval Fund (3256)	Specialized License Plate Fund (3139)	State Audit Fund (0126)	State Board of Chiropractic Examiners Fund (0152)	State Community Corrections Performance Incentives Fund (8059)	State Court Facilities Construction Fund (3037)
\$ 25,334	\$ 48	\$ 690	\$ 15,215	\$ 3,770	\$ 885	\$ 206,209
1,235	11	427	1	5,428	—	266,222
—	—	—	156	13	—	3,178
—	—	—	—	(1)	—	1,752
—	—	—	—	—	—	—
<u>1,235</u>	<u>11</u>	<u>427</u>	<u>157</u>	<u>5,440</u>	<u>—</u>	<u>271,152</u>
—	—	59	(1,701)†	5,054	1,119	299,246
(5,000)*	—	511	—	—	(1,000)*	(3,756)*
—	—	—	—	—	—	—
<u>(5,000)</u>	<u>—</u>	<u>570</u>	<u>(1,701)</u>	<u>5,054</u>	<u>119</u>	<u>295,490</u>
—	—	—	—	523	—	322
—	—	(1)	—	(259)	—	(3,813)
<u>(5,000)</u>	<u>—</u>	<u>569</u>	<u>(1,701)</u>	<u>5,318</u>	<u>119</u>	<u>291,999</u>
<u>\$ 31,569</u>	<u>\$ 59</u>	<u>\$ 548</u>	<u>\$ 17,073</u>	<u>\$ 3,892</u>	<u>\$ 766</u>	<u>\$ 185,362</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	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)
FUND BALANCE (DEFICIT), BEGINNING	\$ 273,298	\$ 235	\$ 4,768
ADDITIONS			
Revenues	265,527	5	5,269
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	556	—	70
Other Additions	—	—	—
Total Additions	266,083	5	5,339
DEDUCTIONS			
Appropriation Expenditures			
State Operations	341,466	—	3,637
Local Assistance	1,407	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	342,873	—	3,637
Transfers To Other Funds	71,266	—	26
Adjustments to Prior Year Appropriation Expenditures	(76,472)	—	(102)
Total Deductions	337,667	—	3,561
FUND BALANCE (DEFICIT), ENDING	\$ 201,714	\$ 240	\$ 6,546

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

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

State Parks and Recreation Fund

State HICAP Fund (0289)	State Parks and Recreation Fund (0392)	State Parks Revenue Incentive Subaccount (3238)	State Project Infrastructure Fund (3292)	State Public Works Enforcement Fund (3150)	State Responsibility Area Fire Prevention Fund (3063)	State School Fund (0342)
\$ 17,907	\$ 158,804	\$ 5,584	\$ 238,851	\$ 32,803	\$ 1,667	\$ 2,854
6,017	145,651	259	6,294	22,691	1	27,422
—	78,433	—	500,000	—	—	—
(193)	9,278	—	—	—	7	—
—	—	—	—	—	—	—
<u>5,824</u>	<u>233,362</u>	<u>259</u>	<u>506,294</u>	<u>22,691</u>	<u>8</u>	<u>27,422</u>
1,579	242,548	(7)	—	15,723	—	—
3,937	—	—	—	—	—	27,443
—	(10,238)*	—	(300,000)†	—	—	—
<u>5,516</u>	<u>232,310</u>	<u>(7)</u>	<u>(300,000)</u>	<u>15,723</u>	<u>—</u>	<u>27,443</u>
10,002	2,076	—	1,000,000	73	—	—
(311)	(4,154)	—	—	73	—	—
<u>15,207</u>	<u>230,232</u>	<u>(7)</u>	<u>700,000</u>	<u>15,869</u>	<u>—</u>	<u>27,443</u>
<u>\$ 8,524</u>	<u>\$ 161,934</u>	<u>\$ 5,850</u>	<u>\$ 45,145</u>	<u>\$ 39,625</u>	<u>\$ 1,675</u>	<u>\$ 2,833</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	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)
FUND BALANCE (DEFICIT), BEGINNING	\$ 67,996	\$ 57,038	\$ 13,989
ADDITIONS			
Revenues	14,563	10,530	11,738
Transfers From Other Funds	—	—	5,435
Prior Year Revenue Adjustments	3,445	915	3,395
Other Additions	—	—	—
Total Additions	18,008	11,445	20,568
DEDUCTIONS			
Appropriation Expenditures			
State Operations	6,892	—	10,898
Local Assistance	(5,639) *	14,321	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,253	14,321	10,898
Transfers To Other Funds	13,991	—	85
Adjustments to Prior Year Appropriation Expenditures	297	(7,109)	(1,975)
Total Deductions	15,541	7,212	9,008
FUND BALANCE (DEFICIT), ENDING	\$ 70,463	\$ 61,271	\$ 25,549

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

Tax Credit Allocation Fee Account			Teacher Credentials Fund			
Substance Abuse Treatment Trust Fund (3019)	Occupancy Compliance Monitoring Account (0448)	Tax Credit Allocation Fee Account (0457)	Teacher Credentials Fund (0407)	Test Development and Administration Account (0408)	Technical Assistance Fund (0270)	The Health Care Services Special Fund (3334)
\$ 277	\$ 35,445	\$ 43,052	\$ 27,577	\$ 1,927	\$ 10,977	\$ 8,843
—	15,116	18,165	33,709	84	28,557	—
—	60,000	60,000	5,984	—	—	—
—	1	(147)	99	—	289	—
—	—	—	—	—	—	—
—	75,117	78,018	39,792	84	28,846	—
—	6,590	5,122	28,672	10	26,141	—
—	—	68	—	—	—	—
—	—	—	—	—	—	—
—	6,590	5,190	28,672	10	26,141	—
—	32	15	47	1,984	575	8,843
—	(2)	(13)	(37)	(2)	—	—
—	6,620	5,192	28,682	1,992	26,716	8,843
\$ 277	\$ 103,942	\$ 115,878	\$ 38,687	\$ 19	\$ 13,107	\$ —

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Timber Regulation and Forest Restoration Fund (3212)	Tissue Bank License Fund (0076)	TNC Access for All Fund (3330)
FUND BALANCE (DEFICIT), BEGINNING	\$ 177,685	\$ 4,035	\$ 58,064
ADDITIONS			
Revenues	54,887	1,081	19,718
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	7,495	2	(10)
Other Additions	—	—	—
Total Additions	62,382	1,083	19,708
DEDUCTIONS			
Appropriation Expenditures			
State Operations	40,649	596	12,477
Local Assistance	3,387	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	44,036	596	12,477
Transfers To Other Funds	293	3	—
Adjustments to Prior Year Appropriation Expenditures	(52)	(29)	—
Total Deductions	44,277	570	12,477
FUND BALANCE (DEFICIT), ENDING	\$ 195,790	\$ 4,548	\$ 65,295

Tobacco Settlement Fund (3020)	Traffic Congestion Relief Fund (3007)	Transcript Reimbursement Fund (0410)	Transgender, Gender Nonconforming, and Intersex (TGI) Wellness and Equity Fund (3385)	Transportation Debt Service Fund (3107)	Trauma Care Fund (3027)	Traumatic Brain Injury Fund (0311)
\$ 1,215	\$ 28,867	\$ 305	\$ 11,447	\$ —	\$ 6	\$ 1,081
—	—	10	—	—	—	—
—	5,000	—	5,000	1,387,172	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>5,000</u>	<u>10</u>	<u>5,000</u>	<u>1,387,172</u>	<u>—</u>	<u>—</u>
—	87	165	1,000	1,387,172	—	186
—	963	—	2,281	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>1,050</u>	<u>165</u>	<u>3,281</u>	<u>1,387,172</u>	<u>—</u>	<u>186</u>
—	5,000	—	—	—	—	—
—	(130)	—	—	—	—	(43)
<u>—</u>	<u>5,920</u>	<u>165</u>	<u>3,281</u>	<u>1,387,172</u>	<u>—</u>	<u>143</u>
<u>\$ 1,215</u>	<u>\$ 27,947</u>	<u>\$ 150</u>	<u>\$ 13,166</u>	<u>\$ —</u>	<u>\$ 6</u>	<u>\$ 938</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Travel Seller Fund (0158)	Trial Court Trust Fund (0932)	Truck Emission Check Fund (3358)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,495	\$ 519,112	\$ 6,897
ADDITIONS			
Revenues	739	1,256,375	28,147
Transfers From Other Funds	—	13,991	—
Prior Year Revenue Adjustments	—	4,299	1,831
Other Additions	—	—	—
Total Additions	739	1,274,665	29,978
DEDUCTIONS			
Appropriation Expenditures			
State Operations	1,416	79,465	8,879
Local Assistance	—	1,262,032	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	1,416	1,341,497	8,879
Transfers To Other Funds	6	—	—
Adjustments to Prior Year Appropriation Expenditures	(6)	(12,403)	196
Total Deductions	1,416	1,329,094	9,075
FUND BALANCE (DEFICIT), ENDING	\$ 818	\$ 464,683	\$ 27,800

Underground Storage Tank Cleanup Fund							Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund	
Umbilical Cord Blood Collection Program Fund (1017)	Expedited Claim Account (3262)	School District Account (3134)	Site Cleanup Subaccount (3264)	Underground Storage Tank Cleanup Fund (0439)	Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund (3145)	Unfair Competition Law Fund (3087)		
\$ 12,479	\$ 22,420	\$ 6,580	\$ 136,365	\$ 937,063	\$ 7,088	\$ 357,211		
2,710	—	281	30	326,215	853	38,006		
—	—	—	36,938	107,000	45,000	—		
619	—	—	—	767	(5)	110		
—	—	—	—	—	—	—		
<u>3,329</u>	<u>—</u>	<u>281</u>	<u>36,968</u>	<u>433,982</u>	<u>45,848</u>	<u>38,116</u>		
2,500	—	—	4,441	44,485	—	46,306		
—	9,029	522	17,098	145,291	6,310	—		
—	—	—	—	—	—	—		
<u>2,500</u>	<u>9,029</u>	<u>522</u>	<u>21,539</u>	<u>189,776</u>	<u>6,310</u>	<u>46,306</u>		
—	—	—	16	339,056	—	130,065		
—	(2,750)	(159)	(2,181)	(4,010)	(1,213)	492		
<u>2,500</u>	<u>6,279</u>	<u>363</u>	<u>19,374</u>	<u>524,822</u>	<u>5,097</u>	<u>176,863</u>		
<u>\$ 13,308</u>	<u>\$ 16,141</u>	<u>\$ 6,498</u>	<u>\$ 153,959</u>	<u>\$ 846,223</u>	<u>\$ 47,839</u>	<u>\$ 218,464</u>		

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Universal Lifeline Telephone Service Trust Administrative Committee Fund (0471)	Unlawful Sales Reduction Fund (3075)	Upper Newport Bay Ecological Reserve Maintenance and Preservation Fund (0643)
FUND BALANCE (DEFICIT), BEGINNING	\$ 563,606	\$ 85	\$ 1
ADDITIONS			
Revenues	342,471	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	347	—	—
Other Additions	—	—	—
Total Additions	342,818	—	—
DEDUCTIONS			
Appropriation Expenditures			
State Operations	43,974	—	—
Local Assistance	459,543	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	503,517	—	—
Transfers To Other Funds	9	—	1
Adjustments to Prior Year Appropriation Expenditures	(18,069)	—	—
Total Deductions	485,457	—	1
FUND BALANCE (DEFICIT), ENDING	\$ 420,967	\$ 85	\$ —

Used Mattress Recycling Fund

Mattress Recovery and Recycling Penalty Account (3258)	Used Mattress Recycling Fund (3257)	Vectorborne Disease Account (0478)	Vehicle Inspection and Repair Fund (0421)	Vessel Operator Certification Account (3261)	Veterans Service Office Fund (0083)	Victim-Witness Assistance Fund (0425)
\$ 111	\$ 2,355	\$ 170	\$ 148,824	\$ 2,638	\$ 2,563	\$ 41
8	—	186	138,935	1,158	966	4
—	—	—	44,812	—	—	—
(1)	—	21	(1)	5	—	—
—	—	—	—	—	—	—
<u>7</u>	<u>—</u>	<u>207</u>	<u>183,746</u>	<u>1,163</u>	<u>966</u>	<u>4</u>
—	(315)	138	148,714	875	8	—
—	—	—	—	—	342	—
—	—	—	—	—	—	—
<u>—</u>	<u>(315)</u>	<u>138</u>	<u>148,714</u>	<u>875</u>	<u>350</u>	<u>—</u>
—	4	—	817	—	—	—
(1)	333	(15)	(4,546)	3	50	—
<u>(1)</u>	<u>22</u>	<u>123</u>	<u>144,985</u>	<u>878</u>	<u>400</u>	<u>—</u>
<u>\$ 119</u>	<u>\$ 2,333</u>	<u>\$ 254</u>	<u>\$ 187,585</u>	<u>\$ 2,923</u>	<u>\$ 3,129</u>	<u>\$ 45</u>

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Victims of Corporate Fraud Compensation Fund (3042)	Vocational Nurse Education Fund (3068)	Waste Discharge Permit Fund (0193)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,870	\$ 1,465	\$ 42,627
ADDITIONS			
Revenues	2,358	294	202,511
Transfers From Other Funds	—	—	75,000
Prior Year Revenue Adjustments	3	17	(4,445)
Other Additions	—	3	—
Total Additions	2,361	314	273,066
DEDUCTIONS			
Appropriation Expenditures			
State Operations	278	10	165,800
Local Assistance	—	148	1,787
Capital Outlay	—	—	—
Total Appropriation Expenditures	278	158	167,587
Transfers To Other Funds	—	1,000	76,749
Adjustments to Prior Year Appropriation Expenditures	—	—	(2,773)
Total Deductions	278	1,158	241,563
FUND BALANCE (DEFICIT), ENDING	\$ 5,953	\$ 621	\$ 74,130

Wildlife Restoration Fund						
Wastewater Operator Certification Fund (3160)	Water Device Certification Special Account (0129)	Water Rights Fund (3058)	Welcome Center Fund (3083)	Western Joshua Tree Conservation Fund (3430)	Inland Wetlands Conservation Fund (0266)	Wildlife Restoration Fund (0447)
\$ 1,000	\$ 1,866	\$ 15,652	\$ 338	\$ 2,531	\$ 3,554	\$ 8,696
922	315	34,675	85	6,817	159	2,540
—	—	15,000	—	—	—	—
21	1	(27)	15	(228)	—	—
—	—	—	—	—	—	—
943	316	49,648	100	6,589	159	2,540
1,292	90	34,444	8	8,308	—	193
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,292	90	34,444	8	8,308	—	193
7	—	15,141	—	—	—	7
(314)	(2)	(1,658)	—	—	—	(199)
985	88	47,927	8	8,308	—	1
\$ 958	\$ 2,094	\$ 17,373	\$ 430	\$ 812	\$ 3,713	\$ 11,235

(Continued)

Governmental Cost Funds

Other Governmental Cost Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Winter Recreation Fund (0449)	Workers' Compensation Administration Revolving Fund (0223)	Workers' Compensation Managed Care Fund (0132)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,789	\$ 563,612	\$ 656
ADDITIONS			
Revenues	864	313,779	34
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	2	657	—
Other Additions	—	—	—
Total Additions	866	314,436	34
DEDUCTIONS			
Appropriation Expenditures			
State Operations	653	389,488	3
Local Assistance	—	—	—
Capital Outlay	—	—	—
Total Appropriation Expenditures	653	389,488	3
Transfers To Other Funds	—	2,048	—
Adjustments to Prior Year Appropriation Expenditures	(96)	880	1
Total Deductions	557	392,416	4
FUND BALANCE (DEFICIT), ENDING	\$ 2,098	\$ 485,632	\$ 686

Workers' Occupational Safety and Health Education Fund (3030)		Total	
\$ 4,250		\$ 43,284,665	
1,519		46,350,846	
—		59,888,967	
—		26,433	
—		10,727	
1,519		106,276,973	
858		10,100,579	
—		54,119,791	
—		(67,527)	
858		64,152,843	
—		44,991,361	
13		(585,017)	
871		108,559,187	
\$ 4,898		\$ 41,002,451	

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Nongovernmental Cost Funds

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Bond Funds

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Affordable Housing Bond Act Trust Fund of 2018 (6089)	Affordable Housing Innovation Fund (6068)	Behavioral health Infrastructure Fund (6092)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 2	\$ —	\$ 2
Deposits in Surplus Money Investment Fund	474,216	—	307,051
Receivables	—	—	—
Due From Other Funds	6,143	138,492	4,062
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 480,361	\$ 138,492	\$ 311,115
LIABILITIES			
Accounts Payable	\$ —	\$ 321	\$ —
Due To Other Funds	1,359,315	173	2,156
Due To Other Governments	—	2,649	—
PMIA Loans Payable	—	—	—
Total Liabilities	1,359,315	3,143	2,156
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	462,388	57,900	6,288,691
Unreserved-Undesignated	(1,341,806)	(57,975)	(6,056,958)
Total Fund Balance (Deficit) – Unadjusted	(879,418)	(75)	231,733
Adjustments to Fund Balance			
Deferred Payroll	464	75	1,204
Reserved for Encumbrances	—	135,349	76,022
Total Fund Balance (Deficit) – Adjusted	(878,954)	135,349	308,959
Total Liabilities and Fund Balance	\$ 480,361	\$ 138,492	\$ 311,115

California Border Environmental and Public Health Protection Fund (6085)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	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)
\$ 114	\$ 1	\$ 5	\$ 4	\$ 6	\$ 18,995	\$ 1
—	10,190	38,976	281,322	189,561	—	2,070
—	9	—	—	54	12,970	—
—	125	410	2,914	4,369	13	22
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 114	\$ 10,325	\$ 39,391	\$ 284,240	\$ 193,990	\$ 31,978	\$ 2,093
\$ —	\$ 256	\$ —	\$ —	\$ 25,384	\$ 91	\$ —
—	2,113	—	—	12,907	13	—
—	—	—	—	8,609	—	—
—	—	—	—	—	—	—
—	2,369	—	—	46,900	104	—
—	20,594	55,532	376,996	654,980	11,024	18,961
114	(56,549)	(16,141)	(92,756)	(1,769,529)	14,965	(16,868)
114	(35,955)	39,391	284,240	(1,114,549)	25,989	2,093
—	58	—	—	1,688	13	—
—	43,853	—	—	1,259,951	5,872	—
114	7,956	39,391	284,240	147,090	31,874	2,093
\$ 114	\$ 10,325	\$ 39,391	\$ 284,240	\$ 193,990	\$ 31,978	\$ 2,093

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 2	\$ 3
Deposits in Surplus Money Investment Fund	—	3,322	39,269
Receivables	—	—	—
Due From Other Funds	—	35	335
Due From Other Governments	326	51	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 326	\$ 3,410	\$ 39,607
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 2
Due To Other Funds	—	—	—
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	2
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	7,691	220	86,585
Unreserved-Undesignated	(7,365)	3,077	(46,989)
Total Fund Balance (Deficit) – Unadjusted	326	3,297	39,596
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	113	9
Total Fund Balance (Deficit) – Adjusted	326	3,410	39,605
Total Liabilities and Fund Balance	\$ 326	\$ 3,410	\$ 39,607

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

California Stem Cell Research and Cures Fund of 2020 (6091)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	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)
\$ 649	\$ —	\$ 3	\$ 2	\$ 1	\$ 3	\$ —
337,618	—	19,058	18,785	153	2,072	—
21	—	—	—	—	—	—
5,032	—	158	312	16	22	—
—	—	—	—	—	—	—
16	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 343,336	\$ —	\$ 19,219	\$ 19,099	\$ 170	\$ 2,097	\$ —
\$ 293	\$ —	\$ 1	\$ 1	\$ 3	\$ —	\$ —
7	—	195	375	96	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
300	—	196	376	99	—	—
4,709,648	3,129	7,348	13,387	—	11,072	—
(4,369,246)	(3,129)	(4,339)	(111,026)	55	(8,975)	—
340,402	—	3,009	(97,639)	55	2,097	—
1,586	—	9	9	16	—	—
1,048	—	16,005	116,353	—	—	—
343,036	—	19,023	18,723	71	2,097	—
\$ 343,336	\$ —	\$ 19,219	\$ 19,099	\$ 170	\$ 2,097	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 2
Deposits in Surplus Money Investment Fund	8,559	2	25
Receivables	—	—	—
Due From Other Funds	88	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 8,648	\$ 3	\$ 27
LIABILITIES			
Accounts Payable	\$ 3,781	\$ —	\$ —
Due To Other Funds	220	—	—
Due To Other Governments	5,154	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	9,155	—	—
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	—	316	42
Unreserved-Undesignated	(143,749)	(313)	(15)
Total Fund Balance (Deficit) – Unadjusted	(143,749)	3	27
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	143,242	—	—
Total Fund Balance (Deficit) – Adjusted	(507)	3	27
Total Liabilities and Fund Balance	\$ 8,648	\$ 3	\$ 27

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 1996 (0658)	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)
\$ 1	\$ 2	\$ 3	\$ 4	\$ 450	\$ —	\$ —
86	313	104	9,064	425,471	—	—
—	—	—	—	1	—	—
1	3	1	96	6,738	2,720	1,459
—	—	—	—	—	—	—
—	—	—	—	82	—	—
—	—	—	—	—	—	—
\$ 88	\$ 318	\$ 108	\$ 9,164	\$ 432,742	\$ 2,720	\$ 1,459
\$ —	\$ —	\$ —	\$ —	\$ 299,004	\$ —	\$ 48
—	—	—	—	2,202	2,720	203
—	—	—	—	26,184	—	1,208
—	—	—	—	—	—	—
—	—	—	—	327,390	2,720	1,459
150	264	160	55,205	143,134	—	21,195
(62)	54	(52)	(46,041)	(773,408)	(1)	(37,820)
88	318	108	9,164	(630,274)	(1)	(16,625)
—	—	—	—	1,829	1	32
—	—	—	—	733,797	—	16,593
88	318	108	9,164	105,352	—	—
\$ 88	\$ 318	\$ 108	\$ 9,164	\$ 432,742	\$ 2,720	\$ 1,459

(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, 2025

(Amounts in thousands)

	Corridor Mobility Improvement Account (6055)	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	197	12	6,234
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 197	\$ 12	\$ 6,235
LIABILITIES			
Accounts Payable	\$ 51	\$ —	\$ 866
Due To Other Funds	146	12	5,369
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	197	12	6,235
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	2	2	3,617
Unreserved-Undesignated	(6,216)	(5,702)	(33,361)
Total Fund Balance (Deficit) – Unadjusted	(6,214)	(5,700)	(29,744)
Adjustments to Fund Balance			
Deferred Payroll	51	3	12
Reserved for Encumbrances	6,163	5,697	29,732
Total Fund Balance (Deficit) – Adjusted	—	—	—
Total Liabilities and Fund Balance	\$ 197	\$ 12	\$ 6,235

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

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	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)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)
\$ 9	\$ —	\$ 1	\$ —	\$ —	\$ —	\$ 5
77,644	—	—	—	—	—	6,165
—	10	—	—	—	—	—
984	729	13,318	65	367	2,902	39
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 78,637	\$ 739	\$ 13,319	\$ 65	\$ 367	\$ 2,902	\$ 6,209
\$ —	\$ —	\$ 46	\$ —	\$ 153	\$ 682	\$ —
26,282	41	2,252	65	214	2,220	45,968
—	698	11,021	—	—	—	—
—	—	—	—	—	—	—
26,282	739	13,319	65	367	2,902	45,968
—	6,705	2,848	—	743	11,467	63,267
52,355	(18,408)	(21,887)	(2,380)	(32,981)	(30,632)	(103,026)
52,355	(11,703)	(19,039)	(2,380)	(32,238)	(19,165)	(39,759)
—	—	46	29	126	26	—
—	11,703	18,993	2,351	32,112	19,139	—
52,355	—	—	—	—	—	(39,759)
\$ 78,637	\$ 739	\$ 13,319	\$ 65	\$ 367	\$ 2,902	\$ 6,209

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

Housing and Emergency Shelter Trust Fund of 2006

June 30, 2025

(Amounts in thousands)

Affordable Housing
Account**ASSETS**

	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Regional Planning, Housing, and Infill Incentive Account (6069)
Cash in State Treasury and Agency Accounts	\$ —	\$ 3	\$ —
Deposits in Surplus Money Investment Fund	—	15,995	—
Receivables	—	—	—
Due From Other Funds	50,058	168	160,479
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 50,058	\$ 16,166	\$ 160,479

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ 15,255
Due To Other Funds	50,058	50,359	281
Due To Other Governments	—	—	49
PMIA Loans Payable	—	—	—
Total Liabilities	50,058	50,359	15,585

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	63,379	—	—
Unreserved-Undesignated	(63,379)	(34,265)	(109)
Total Fund Balance (Deficit) – Unadjusted	—	(34,265)	(109)
Adjustments to Fund Balance			
Deferred Payroll	—	72	109
Reserved for Encumbrances	—	—	144,894
Total Fund Balance (Deficit) – Adjusted	—	(34,193)	144,894
Total Liabilities and Fund Balance	\$ 50,058	\$ 16,166	\$ 160,479

		Housing Rehabilitation Loan Fund													
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)	Passenger Rail Bond Fund of 1990 Fund of 1990 (0756)									
\$ —	\$ 1	\$ 1	\$ —	\$ —	\$ 2	\$ —									
—	83,841	2,886	—	—	959,241	—									
—	—	—	—	—	19	—									
126	437	—	9	3	5,547	—									
—	—	—	—	—	—	—									
—	—	—	—	—	—	—									
—	—	—	—	—	—	—									
\$ 126	\$ 84,279	\$ 2,887	\$ 9	\$ 3	\$ 964,809	\$ —									
\$ —	\$ —	\$ —	\$ 21	\$ —	\$ 190	\$ —									
126	272	—	16	—	803	—									
—	—	—	54	—	23,357	—									
—	—	—	—	—	—	—									
126	272	—	91	—	24,350	—									
8,207	8,550	2,999	11,507	—	414	6,418									
(8,207)	(144,093)	(112)	(12,188)	3	149,052	(6,418)									
—	(135,543)	2,887	(681)	3	149,466	—									
—	—	—	10	—	534	—									
—	219,550	—	589	—	790,459	—									
—	84,007	2,887	(82)	3	940,459	—									
\$ 126	\$ 84,279	\$ 2,887	\$ 9	\$ 3	\$ 964,809	\$ —									

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Roberti Affordable Housing Fund (0714)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ —
Deposits in Surplus Money Investment Fund	28	618	10,134
Receivables	—	—	—
Due From Other Funds	—	7	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 29	\$ 625	\$ 10,134
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	94
Due To Other Governments	—	—	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	—	94
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	89	—	9,929
Unreserved-Undesignated	(60)	625	111
Total Fund Balance (Deficit) – Unadjusted	29	625	10,040
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	29	625	10,040
Total Liabilities and Fund Balance	\$ 29	\$ 625	\$ 10,134

Safe, Clean, Reliable Water Supply Fund

Clean Water and Water Recycling Account			Delta Improvement Account	Water Supply Reliability Account		
Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	Safe, Clean, Reliable Water Supply Fund (0402)	River Parkway Subaccount (0545)	Water Supply Reliability Account (0444)
\$ —	\$ 1	\$ —	\$ —	\$ 6	\$ —	\$ —
—	2,533	62,237	—	10,494	—	—
—	—	—	—	—	—	—
—	27	661	—	111	8	8
—	153	38	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 2,714	\$ 62,936	\$ —	\$ 10,611	\$ 8	\$ 8
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	8	8	8
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	8	8	8
16,632	9,568	67,556	625	—	—	—
(16,632)	(6,854)	(6,503)	(625)	10,603	—	—
—	2,714	61,053	—	10,603	—	—
—	—	—	—	—	—	—
—	—	1,883	—	—	—	—
—	2,714	62,936	—	10,603	—	—
\$ —	\$ 2,714	\$ 62,936	\$ —	\$ 10,611	\$ 8	\$ 8

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund

Clean Water and Water Recycling Account	Flood Protection Account	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund
State Revolving Fund Loan Subaccount (6020)	Flood Protection Corridor Subaccount (6005)	Protection Bond Fund (6001)

ASSETS

Cash in State Treasury and Agency Accounts	\$ 8,537	\$ —	\$ 8
Deposits in Surplus Money Investment Fund	—	—	172,864
Receivables	—	—	—
Due From Other Funds	—	—	1,862
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 8,537	\$ —	\$ 174,734

LIABILITIES

Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	—	97	—
PMIA Loans Payable	—	—	—
Total Liabilities	—	97	—

FUND BALANCE

Reserved for Unencumbered Balances of Continuing Appropriations	1,382	1,000	—
Unreserved-Undesignated	7,155	(1,097)	174,734
Total Fund Balance (Deficit) – Unadjusted	8,537	(97)	174,734
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	8,537	(97)	174,734
Total Liabilities and Fund Balance	\$ 8,537	\$ —	\$ 174,734

* 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

	Water Supply, Reliability, and Infrastructure Account		Watershed Protection Account		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)
Water Conservation Account * (6023)	Bay-Delta Multipurpose Water Management Subaccount (6026)	Water Supply, Reliability, and Infrastructure Account * (6024)		River Protection Subaccount * (6015)			
\$ —	\$ 1	\$ —	\$ —	\$ 2	\$ 2	\$ —	
—	—	—	—	31,054	2,989	1,362	
—	—	—	—	55	—	—	
—	95	—	—	788	47	26	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
\$ —	\$ 96	\$ —	\$ —	\$ 31,899	\$ 3,038	\$ 1,388	
\$ —	\$ 1,359	\$ —	\$ —	\$ 30,953	\$ —	\$ 101	
—	1,492	—	—	8,067	93	16	
—	1,138	—	—	20,953	—	—	
—	—	—	—	—	—	—	
—	3,989	—	—	59,973	93	117	
—	35,223	—	—	183,112	2,031	10,312	
—	(46,095)	—	—	(349,667)	874	(9,524)	
—	(10,872)	—	—	(166,555)	2,905	788	
—	95	—	—	506	14	11	
—	6,884	—	—	137,975	26	472	
—	(3,893)	—	—	(28,074)	2,945	1,271	
\$ —	\$ 96	\$ —	\$ —	\$ 31,899	\$ 3,038	\$ 1,388	

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State School Facilities Fund of 1998 (0119)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1	\$ 1
Deposits in Surplus Money Investment Fund	33	86,364	3
Receivables	—	—	—
Due From Other Funds	—	897	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 34	\$ 87,262	\$ 4
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	—	88,338	—
Unreserved-Undesignated	34	(1,076)	4
Total Fund Balance (Deficit) – Unadjusted	34	87,262	4
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Reserved for Encumbrances	—	—	—
Total Fund Balance (Deficit) – Adjusted	34	87,262	4
Total Liabilities and Fund Balance	\$ 34	\$ 87,262	\$ 4

State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)	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)
\$ 1	\$ 3	\$ 5	\$ 13	\$ 8	\$ —	\$ 1
5,171	23,697	50,264	18,458	2,181	1,036	43
—	—	—	—	—	—	—
55	256	532	206	—	11	—
—	1,462	109	2,865	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 5,227	\$ 25,418	\$ 50,910	\$ 21,542	\$ 2,189	\$ 1,047	\$ 44
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
6,010	34,846	88,755	119,271	—	15,829	14,485
(1,117)	(11,405)	(56,389)	(117,526)	2,189	(14,782)	(14,441)
4,893	23,441	32,366	1,745	2,189	1,047	44
—	—	—	—	—	—	—
334	1,977	18,544	19,797	—	—	—
5,227	25,418	50,910	21,542	2,189	1,047	44
\$ 5,227	\$ 25,418	\$ 50,910	\$ 21,542	\$ 2,189	\$ 1,047	\$ 44

(Continued)

Nongovernmental Cost Funds

Bond Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 (6083)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 7	\$ 1
Deposits in Surplus Money Investment Fund	2,874	363,227	11,528
Receivables	—	—	—
Due From Other Funds	32	5,321	597
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	—	—	—
Total Assets	\$ 2,907	\$ 368,555	\$ 12,126
LIABILITIES			
Accounts Payable	\$ —	\$ 244,607	\$ 491
Due To Other Funds	—	7,831	2,365
Due To Other Governments	—	25,315	480
PMIA Loans Payable	—	—	—
Total Liabilities	—	277,753	3,336
FUND BALANCE			
Reserved for Unencumbered Balances of Continuing Appropriations	20	2,613,112	187,097
Unreserved-Undesignated	2,887	(3,237,617)	(211,874)
Total Fund Balance (Deficit) – Unadjusted	2,907	(624,505)	(24,777)
Adjustments to Fund Balance			
Deferred Payroll	—	1,494	505
Reserved for Encumbrances	—	713,813	33,062
Total Fund Balance (Deficit) – Adjusted	2,907	90,802	8,790
Total Liabilities and Fund Balance	\$ 2,907	\$ 368,555	\$ 12,126

Total

\$	28,881
	4,172,251
	13,139
	426,787
	5,004
	98
	—
\$	4,646,160

\$	623,960
	1,587,161
	126,966
	—
	2,338,087

	16,701,959
	(19,168,869)
	(2,466,910)

	10,627
	4,764,356
	2,308,073
\$	4,646,160

(Concluded)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Affordable Housing Bond Act Trust Fund of 2018 (6089)	Affordable Housing Innovation Fund (6068)	Behavioral health Infrastructure Fund (6092)
FUND BALANCE (DEFICIT), BEGINNING	\$ (1,583,665)	\$ 164,559	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	10,598	—	2,857
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	8,912	1,124	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	646,981	—	320,413
Total Additions	666,491	1,124	323,270
DEDUCTIONS			
Operating Expenditures and Expenses	(39,344) *	30,316	14,311
Transfers To Other Funds	1,124	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	18	—
Total Deductions	(38,220)	30,334	14,311
FUND BALANCE (DEFICIT), ENDING	\$ (878,954)	\$ 135,349	\$ 308,959

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

California Border Environmental and Public Health Protection Fund (6085)	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029)	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)
\$ 114	\$ 8,157	\$ 37,729	\$ 249,330	\$ 171,585	\$ 17,545	\$ 2,004
—	—	—	—	19	18,175	—
—	83	1,668	7,436	9,094	—	89
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(78)	—	—	(172)	—	—
—	15,115	—	280,060	419,663	—	—
—	15,120	1,668	287,496	428,604	18,175	89
—	21,794	6	182,236	460,297	5,673	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(6,473)	—	70,350	(7,198)	(1,827)	—
—	15,321	6	252,586	453,099	3,846	—
\$ 114	\$ 7,956	\$ 39,391	\$ 284,240	\$ 147,090	\$ 31,874	\$ 2,093

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Safe Drinking Water Fund (0707)	California Safe Drinking Water Fund of 1988 (0793)	California Stem Cell Research and Cures Fund (6047)
FUND BALANCE (DEFICIT), BEGINNING	\$ 251	\$ 3,450	\$ 32,269
ADDITIONS			
Operating Income	—	—	(3)
Income From Investments	218	241	1,230
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(47)	(2)	—
Other Additions	1,042	584	22,190
Total Additions	1,213	823	23,417
DEDUCTIONS			
Operating Expenditures and Expenses	1,138	863	16,081
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1,138	863	16,081
FUND BALANCE (DEFICIT), ENDING	\$ 326	\$ 3,410	\$ 39,605

California Stem Cell Research and Cures Fund of 2020 (6091)	California Wildlife, Coastal, and Park Land Conservation Fund of 1988 (0786)	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)
\$ 373,643	\$ 1,056	\$ 5,419	\$ 70,271	\$ (21)	\$ 9,567	\$ —
(5)	—	—	—	—	—	—
13,284	13	112	116	—	198	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
860	—	—	—	—	—	—
354,459	—	17,125	37,145	400	—	13
368,598	13	17,237	37,261	400	198	14
399,205	1,019	3,633	88,809	308	7,668	—
—	50	—	—	—	—	14
—	—	—	—	—	—	—
—	—	—	—	—	—	—
399,205	1,069	3,633	88,809	308	7,668	14
\$ 343,036	\$ —	\$ 19,023	\$ 18,723	\$ 71	\$ 2,097	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Disaster Preparedness and Flood Prevention Bond Fund of 2006 (6052)	Higher Education Capital Outlay Bond Fund of June 1990 (0791)	Higher Education Capital Outlay Bond Fund of 1992 (0705)
FUND BALANCE (DEFICIT), BEGINNING	\$ (1,649)	\$ 17	\$ 76
ADDITIONS			
Operating Income	—	—	—
Income From Investments	171	—	1
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(115)	—	—
Other Additions	20,865	—	—
Total Additions	20,921	—	1
DEDUCTIONS			
Operating Expenditures and Expenses	22,236	—	—
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,457)	14	50
Total Deductions	19,779	14	50
FUND BALANCE (DEFICIT), ENDING	\$ (507)	\$ 3	\$ 27

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 1996 (0658)	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)
\$ 86	\$ 304	\$ 103	\$ 10,256	\$ (128,806)	\$ —	\$ —
—	—	—	—	40	—	—
3	14	5	356	25,097	—	—
—	—	—	—	—	—	—
—	—	—	—	—	10,425	10,450
—	—	—	—	(379)	—	—
—	—	—	4,470	1,264,697	—	—
<u>3</u>	<u>14</u>	<u>5</u>	<u>4,826</u>	<u>1,289,455</u>	<u>10,425</u>	<u>10,450</u>
1	—	—	5,454	1,056,144	8	10,421
—	—	—	—	54	10,417	—
—	—	—	—	—	—	—
—	—	—	464	(901)	—	29
<u>1</u>	<u>—</u>	<u>—</u>	<u>5,918</u>	<u>1,055,297</u>	<u>10,425</u>	<u>10,450</u>
<u>\$ 88</u>	<u>\$ 318</u>	<u>\$ 108</u>	<u>\$ 9,164</u>	<u>\$ 105,352</u>	<u>\$ —</u>	<u>\$ —</u>

(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, 2025

(Amounts in thousands)

	Corridor Mobility Improvement Account (6055)	Highway-Railroad Crossing Safety Account (6063)	Highway Safety, Rehabilitation, and Preservation Account (6064)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ —	\$ —
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	613	42	23,746
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	613	42	23,746
DEDUCTIONS			
Operating Expenditures and Expenses	586	42	23,755
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	27	—	(9)
Total Deductions	613	42	23,746
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ —

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

Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 2006 (6053)	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)	Transportation Facilities Account (6058)	Housing and Emergency Shelter Trust Fund (6037)
\$ 95,406	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (47,076)
—	—	—	—	—	—	—
1,828	—	—	—	—	—	91
—	—	—	—	—	—	—
—	3,783	16,807	345	4,927	22,795	—
(809)	—	—	—	—	—	—
40,000	—	—	—	—	—	9,945
41,019	3,783	16,807	345	4,927	22,795	10,036
552	3,783	16,798	327	4,812	22,790	2,719
83,518	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	9	18	115	5	—
84,070	3,783	16,807	345	4,927	22,795	2,719
\$ 52,355	\$ —	\$ —	\$ —	\$ —	\$ —	\$ (39,759)

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Housing and Emergency Shelter Trust Fund of 2006

Year Ended June 30, 2025

(Amounts in thousands)

	Affordable Housing Account		
	Affordable Housing Account (6067)	Housing and Emergency Shelter Trust Fund of 2006 (6066)	Regional Planning, Housing, and Infill Incentive Account (6069)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ (57,764)	\$ 225,670
ADDITIONS			
Operating Income	—	—	—
Income From Investments	—	602	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	66,942	—	219,644
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	33,985	—
Total Additions	66,942	34,587	219,644
DEDUCTIONS			
Operating Expenditures and Expenses	(714)	(67)	82,642
Transfers To Other Funds	67,656	11,083	227,586
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	(9,808)
Total Deductions	66,942	11,016	300,420
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ (34,193)	\$ 144,894

		Housing Rehabilitation Loan Fund					
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)	Passenger Rail Bond Fund of 1990 Fund of 1990 (0756)	
\$ —	\$ 32,368	\$ 2,887	\$ (555)	\$ 379	\$ 1,110,450	\$ 12	
—	—	—	—	—	616	—	
—	1,065	—	—	15	37,706	—	
—	—	—	—	—	—	—	
10,827	—	—	591	—	—	—	
—	—	—	—	—	2,147	—	
—	117,745	—	—	—	—	—	
10,827	118,810	—	591	15	40,469	—	
10,827	137,308	—	118	391	208,752	12	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	(70,137)	—	—	—	1,708	—	
10,827	67,171	—	118	391	210,460	12	
\$ —	\$ 84,007	\$ 2,887	\$ (82)	\$ 3	\$ 940,459	\$ —	

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Prison Construction Fund of 1988 (0747)	Prison Construction Fund of 1990 (0751)	Roberti Affordable Housing Fund (0714)
FUND BALANCE (DEFICIT), BEGINNING	\$ 28	\$ 608	\$ 10,514
ADDITIONS			
Operating Income	—	—	—
Income From Investments	1	26	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1	26	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	9	474
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	9	474
FUND BALANCE (DEFICIT), ENDING	\$ 29	\$ 625	\$ 10,040

Safe, Clean, Reliable Water Supply Fund

Clean Water and Water Recycling Account			Delta Improvement Account	Water Supply Reliability Account		
Drainage Management Subaccount (0422)	Seawater Intrusion Control Subaccount (0424)	Water Recycling Subaccount (0419)	Bay-Delta Agreement Subaccount (0405)	Safe, Clean, Reliable Water Supply Fund (0402)	River Parkway Subaccount (0545)	Water Supply Reliability Account (0444)
\$ —	\$ 2,216	\$ 58,397	\$ —	\$ 10,312	\$ —	\$ —
—	—	—	—	—	—	—
—	382	2,762	—	419	—	—
—	—	—	—	—	—	—
167	—	15	125	—	9	9
—	—	68	—	—	—	—
—	116	2,084	—	—	—	—
167	498	4,929	125	419	9	9
167	—	390	125	3	—	—
—	—	—	—	125	135	9
—	—	—	—	—	—	—
—	—	—	—	—	(126)	—
167	—	390	125	128	9	9
\$ —	\$ 2,714	\$ 62,936	\$ —	\$ 10,603	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund		
	Clean Water and Water Recycling Account	Flood Protection Account	
	State Revolving Fund Loan Subaccount (6020)	Flood Protection Corridor Subaccount (6005)	Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001)
FUND BALANCE (DEFICIT), BEGINNING	\$ 8,110	\$ (97)	\$ 177,248
ADDITIONS			
Operating Income	—	—	—
Income From Investments	8	—	7,730
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	1,231
Prior Year Revenue Adjustments	10	—	—
Other Additions	409	—	—
Total Additions	427	—	8,961
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	1
Transfers To Other Funds	—	—	11,474
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	—	—	11,475
FUND BALANCE (DEFICIT), ENDING	\$ 8,537	\$ (97)	\$ 174,734

Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund

Water Conservation Account (6023)	Water Supply, Reliability, and Infrastructure Account		Watershed Protection Account		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 Fund of 1996 (0653)
	Bay-Delta Multipurpose Water Management Subaccount (6026)	Water Supply, Reliability, and Infrastructure Account (6024)	River Protection Subaccount (6015)				
\$ —	\$ (1,193)	\$ —	\$ —	\$ —	\$ 21,669	\$ 3,197	\$ 1,439
—	—	—	—	—	—	—	—
59	—	—	—	—	1,292	40	61
—	—	—	—	—	—	—	—
—	10,883	11,474	—	—	—	—	—
—	—	—	—	—	—	(32)	—
1,171	—	—	—	—	36,460	—	—
1,230	10,883	11,474	—	—	37,752	8	61
—	13,583	—	1,320	88,042	260	229	
1,230	—	11,474	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	(1,320)	(547)	—	—	—
1,230	13,583	11,474	—	87,495	260	229	
\$ —	\$ (3,893)	\$ —	\$ —	\$ (28,074)	\$ 2,945	\$ 1,271	

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	State Clean Water and Water Conservation Fund (0737)	State Clean Water Bond Fund of 1984 (0740)	State School Facilities Fund of 1998 (0119)
FUND BALANCE (DEFICIT), BEGINNING	\$ 33	\$ 82,956	\$ 68
ADDITIONS			
Operating Income	—	—	—
Income From Investments	2	3,689	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Other Additions	—	617	—
Total Additions	2	4,306	—
DEDUCTIONS			
Operating Expenditures and Expenses	1	—	64
Transfers To Other Funds	—	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Total Deductions	1	—	64
FUND BALANCE (DEFICIT), ENDING	\$ 34	\$ 87,262	\$ 4

State School Facilities Fund of 2002 (6036)	State School Facilities Fund of 2004 (6044)	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)
\$ 8,583	\$ 32,996	\$ 73,138	\$ 85,084	\$ 3,664	\$ 1,045	\$ 42
—	—	—	—	—	—	—
1,145	2,481	3,384	2,058	102	44	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	(322)	(112)	—	—	—	—
—	—	2,500	—	—	—	—
<u>1,145</u>	<u>2,159</u>	<u>5,772</u>	<u>2,058</u>	<u>102</u>	<u>44</u>	<u>2</u>
4,501	9,737	28,000	65,896	9	42	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	(296)	1,568	—	—
<u>4,501</u>	<u>9,737</u>	<u>28,000</u>	<u>65,600</u>	<u>1,577</u>	<u>42</u>	<u>—</u>
<u>\$ 5,227</u>	<u>\$ 25,418</u>	<u>\$ 50,910</u>	<u>\$ 21,542</u>	<u>\$ 2,189</u>	<u>\$ 1,047</u>	<u>\$ 44</u>

(Continued)

Nongovernmental Cost Funds

Bond Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Water Conservation and Water Quality Bond Fund of 1986 (0744)	Water Quality, Supply, and Infrastructure Improvement Fund of 2014 (6083)	Water Security, Clean Drinking Water, Coastal and Beach Protection Fund of 2002 (6031)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,944	\$ 330,626	\$ 4,664
ADDITIONS			
Operating Income	—	1	—
Income From Investments	130	11,701	315
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	(469)	—
Other Additions	—	314,933	19,855
Total Additions	130	326,166	20,170
DEDUCTIONS			
Operating Expenditures and Expenses	—	569,494	16,823
Transfers To Other Funds	167	—	—
Reimbursements to General Fund for Debt Service	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	(3,504)	(779)
Total Deductions	167	565,990	16,044
FUND BALANCE (DEFICIT), ENDING	\$ 2,907	\$ 90,802	\$ 8,790

	<u>Total</u>
\$	1,723,718

	18,843
	152,025
	—
	425,886
	548
	<u>3,985,042</u>
	<u>4,582,344</u>

	3,602,880
	426,116
	—
	<u>(31,007)</u>
	<u>3,997,989</u>
<u>\$</u>	<u>2,308,073</u>

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Trust and Agency Funds – Federal

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Balance Sheet

June 30, 2025

(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	\$ —	\$ 15,900	\$ —
Deposits in Surplus Money Investment Fund	—	—	30,067
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	4,432	276,391	701
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	\$ 4,432	\$ 292,291	\$ 30,768
LIABILITIES			
Accounts Payable	\$ 750	\$ 285,262	\$ —
Due To Other Funds	3,682	5,009	—
Due To Other Governments	—	—	—
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	4,432	290,271	—
FUND BALANCE			
Unreserved-Undesignated	(655)	257	30,768
Total Fund Balance (Deficit) - Unadjusted	(655)	257	30,768
Adjustments to Fund Balance			
Deferred Payroll	655	1,763	—
Total Fund Balance (Deficit) – Adjusted	—	2,020	30,768
Total Liabilities and Fund Balance	\$ 4,432	\$ 292,291	\$ 30,768

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

Federal Trust Fund						
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)	Medical Providers Interim Payment Fund (0201)
\$ —	\$ 1,364,272	\$ —	\$ —	\$ —	\$ 87	\$ —
—	—	724	—	47	—	—
—	—	—	—	—	—	—
—	13,598	—	—	—	—	—
—	224,713	8	—	1	—	—
—	19,362,972	—	—	—	—	—
—	5	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ —	\$ 20,965,560	\$ 732	\$ —	\$ 48	\$ 87	\$ —
\$ —	\$ 8,046,426	\$ —	\$ —	\$ —	\$ —	\$ —
—	2,487,016	—	—	—	—	1,899,821
—	10,358,379	—	—	—	—	—
—	73,720	—	—	—	—	—
—	—	—	—	—	—	—
—	19	—	—	—	—	—
—	20,965,560	—	—	—	—	1,899,821
—	(180,536)	732	—	48	87	(1,899,821)
—	(180,536)	732	—	48	87	(1,899,821)
—	180,536	—	—	—	—	—
—	—	732	—	48	87	(1,899,821)
\$ —	\$ 20,965,560	\$ 732	\$ —	\$ 48	\$ 87	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Balance Sheet

June 30, 2025

(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	\$ 2,755	\$ 99	\$ 1
Deposits in Surplus Money Investment Fund	—	—	164
Amount on Deposit with U.S. Treasury	—	—	—
Receivables	—	—	—
Due From Other Funds	419	17	2
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	\$ 3,174	\$ 116	\$ 167
LIABILITIES			
Accounts Payable	\$ —	\$ 610	\$ —
Due To Other Funds	136	108	—
Due To Other Governments	—	12,762	—
Advance Collections	—	—	—
Advances From Other Funds	—	—	—
Other Liabilities	—	—	—
Total Liabilities	136	13,480	—
FUND BALANCE			
Unreserved-Undesignated	2,998	(13,380)	167
Total Fund Balance (Deficit) - Unadjusted	2,998	(13,380)	167
Adjustments to Fund Balance			
Deferred Payroll	40	16	—
Total Fund Balance (Deficit) – Adjusted	3,038	(13,364)	167
Total Liabilities and Fund Balance	\$ 3,174	\$ 116	\$ 167

* 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)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund * (0874)	United States Forest Reserve Fund * (0878)	United States Grazing Fees Fund * (0882)
\$ —	\$ —	\$ 58,888	\$ 774,418	\$ —	\$ —	\$ —
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	3,145	630,466	—	—	—
6,097	459	123,093	120,156	—	—	—
—	—	149	366,015	—	—	—
—	—	4,723	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	2,858	—	—	—
—	—	—	122,566	—	—	—
—	—	—	(125,424)	—	—	—
—	—	1	—	—	—	—
\$ 6,097	\$ 459	\$ 189,999	\$ 1,891,055	\$ —	\$ —	\$ —
\$ 1,353	\$ 33	\$ 70,414	\$ 25	\$ —	\$ —	\$ —
4,744	426	115,614	32,802	—	—	—
—	—	2,123	20,565,429	—	—	—
—	—	—	—	—	—	—
—	—	7,863	—	—	—	—
—	—	14,725	56,031	—	—	—
6,097	459	210,739	20,654,287	—	—	—
(938)	(82)	(71,128)	(18,763,232)	—	—	—
(938)	(82)	(71,128)	(18,763,232)	—	—	—
938	82	50,388	—	—	—	—
—	—	(20,740)	(18,763,232)	—	—	—
\$ 6,097	\$ 459	\$ 189,999	\$ 1,891,055	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
ASSETS		
Cash in State Treasury and Agency Accounts	\$ —	\$ 2,216,420
Deposits in Surplus Money Investment Fund	—	31,002
Amount on Deposit with U.S. Treasury	—	—
Receivables	—	647,209
Due From Other Funds	3,734	760,223
Due From Other Governments	—	19,729,136
Prepaid Expenses	—	4,728
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	\$ 3,734	\$ 23,388,719
LIABILITIES		
Accounts Payable	\$ 1,093	\$ 8,405,966
Due To Other Funds	2,641	4,551,999
Due To Other Governments	—	30,938,693
Advance Collections	—	73,720
Advances From Other Funds	—	7,863
Other Liabilities	—	70,775
Total Liabilities	3,734	44,049,016
FUND BALANCE		
Unreserved-Undesignated	(351)	(20,895,066)
Total Fund Balance (Deficit) - Unadjusted	(351)	(20,895,066)
Adjustments to Fund Balance		
Deferred Payroll	351	234,769
Total Fund Balance (Deficit) – Adjusted	—	(20,660,297)
Total Liabilities and Fund Balance	\$ 3,734	\$ 23,388,719

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Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Administration Account (0625)	Consolidated Work Program Fund (0869)	Coronavirus Fiscal Recovery Fund of 2021 (8506)
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 29,235	\$ 2,012,623
ADDITIONS			
Operating Income	14,896	—	101,487
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	—	471,346	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	14,896	471,346	101,487
DEDUCTIONS			
Operating Expenditures and Expenses	14,241	498,561	(4,198,903) *
Transfers To Other Funds	655	—	6,282,245
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	14,896	498,561	2,083,342
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 2,020	\$ 30,768

* Abnormal balance in Operating Expenditures and Expenses is pursuant to Assembly Bill 157, Chapter 994, Statutes of 2024, to transfer expenditures to General Fund.

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

Federal Trust Fund						
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)	Medical Providers Interim Payment Fund (0201)
\$ —	\$ —	\$ 701	\$ —	\$ 46	\$ 87	\$ (310,922)
—	—	31	—	2	—	—
—	152,863,825	—	—	—	—	—
—	—	—	—	—	—	—
114,136	17,800	—	323,349	—	—	—
—	(2,667)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
114,136	152,878,958	31	323,349	2	—	—
114,136	144,176,698	—	323,349	—	—	1,588,899
—	8,704,927	—	—	—	—	—
—	(2,667)	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
114,136	152,878,958	—	323,349	—	—	1,588,899
\$ —	\$ —	\$ 732	\$ —	\$ 48	\$ 87	\$ (1,899,821)†

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Military Department Workers' Compensation Fund (8504)	Recreational Trails Fund (0858)	Revolving Loans Fund (7505)
FUND BALANCE (DEFICIT), BEGINNING	\$ 3,100	\$ (12,223)	\$ 152
ADDITIONS			
Operating Income	—	3,131	15
Receipts From Federal Government	—	—	—
Income From Investments	—	—	—
Transfers From Other Funds	687	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	687	3,131	15
DEDUCTIONS			
Operating Expenditures and Expenses	749	4,272	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	749	4,272	—
FUND BALANCE (DEFICIT), ENDING	\$ 3,038	\$ (13,364) *	\$ 167

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

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

Safe Drinking
Water State
Revolving Fund

Public Water System Fund (7500)	Small System Technical Assistance Account (0628)	Unemployment Administration Fund (0870)	Unemployment Fund (0871)	United States Flood Control Receipts Fund (0874)	United States Forest Reserve Fund (0878)	United States Grazing Fees Fund (0882)
\$ —	\$ —	\$ (66,405)	\$ (17,524,983)	\$ —	\$ —	\$ —
18,984	1,689	20,832	5,174,054	98	11,144	53
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	680,555	7,112,728	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18,984	1,689	701,387	12,286,782	98	11,144	53
18,984	1,607	655,887	6,889,526	98	11,144	53
—	82	—	—	—	—	—
—	—	(165)	6,635,505	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
18,984	1,689	655,722	13,525,031	98	11,144	53
\$ —	\$ —	\$ (20,740)†	\$ (18,763,232)†	\$ —	\$ —	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Federal

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Water System Reliability Account (0626)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ (15,868,589)
ADDITIONS		
Operating Income	9,576	5,355,992
Receipts From Federal Government	—	152,863,825
Income From Investments	—	—
Transfers From Other Funds	—	8,720,601
Prior Year Revenue Adjustments	—	(2,667)
Prior Year Surplus Adjustments	—	—
Other Additions	—	—
Total Additions	9,576	166,937,751
DEDUCTIONS		
Operating Expenditures and Expenses	9,225	150,108,526
Transfers To Other Funds	351	14,988,260
Adjustments to Prior Year Appropriation Expenditures	—	6,632,673
Prior Year Surplus Adjustments	—	—
Other Deductions	—	—
Total Deductions	9,576	171,729,459
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ (20,660,297)

(Concluded)



Public Service Enterprise Funds

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2025

(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	\$ 8	\$ 62,428	\$ 208,528
Deposits in Surplus Money Investment Fund	13,685	2	1,655,150
Receivables	1,196	590	134,408
Due From Other Funds	22,814	—	21,061
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	573
Inventory	—	—	—
Investments	—	—	622,185
Advances and Loans Receivable	—	432,658	2,329,096
Interfund Loans Receivable	—	—	—
Tangible Assets	—	—	484
Intangible Assets	—	—	18,346
Investment in Capital Assets	—	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	16,369
Total Assets	\$ 37,703	\$ 495,678	\$ 5,006,200
LIABILITIES			
Accounts Payable	\$ 22,781	\$ —	\$ 2,065
Benefits Payable	—	—	—
Due To Other Funds	53	393	2,112
Due To Other Governments	1	—	65
Accrued Interest Payable	—	—	5,194
Dividends Payable	—	—	—
Advance Collections	1,496	—	—
Deposits	—	—	252,412
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	283,465
Bonds Payable	—	—	459,340
Other Liabilities	—	—	559,164
Total Liabilities	24,331	393	1,563,817
FUND BALANCE			
Unreserved-Undesignated	13,285	495,285	3,440,076
Total Fund Balance (Deficit) - Unadjusted	13,285	495,285	3,440,076
Adjustments to Fund Balance			
Deferred Payroll	87	—	2,307
Total Fund Balance (Deficit) – Adjusted	13,372	495,285	3,442,383
Total Liabilities and Fund Balance	\$ 37,703	\$ 495,678	\$ 5,006,200

California Housing Loan Insurance Fund (0916)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ 1	\$ 86	\$ 1	\$ 10	\$ 9,465	\$ 34	\$ 29,020
—	3,740	29,205	2,512	883,280	43,416	378,611
25	9	—	89	126,070	24,904	211
—	296	311	162	63,640	15,847	4,472
—	—	—	—	2	—	—
—	—	—	—	—	—	—
—	—	—	—	5,454	—	—
—	—	—	—	—	155,026	50,652
—	—	—	—	108,626	42,940	—
—	—	—	—	—	—	—
—	—	—	—	1,129,974	5,678,491	—
—	—	—	—	155,231	5,207	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5,897	—	3,308,313
—	—	—	—	—	—	141,831
\$ 26	\$ 4,131	\$ 29,517	\$ 2,773	\$ 2,487,639	\$ 5,965,865	\$ 3,913,110
\$ 39,811	\$ 210	\$ —	\$ —	\$ 20,154	\$ 51,582	\$ 3,186
—	—	—	—	253	—	—
—	653	—	82	74,886	102,558	8,331
—	11	—	—	24	—	—
—	—	—	—	—	1,372	8,220
—	—	—	—	—	—	—
—	100	—	—	132,211	14,663	290,864
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	5,897	—	3,526,240
—	—	—	—	1,411,054	1,346,468	—
39,811	974	—	82	1,644,479	1,516,643	3,836,841
(39,785)	2,905	29,517	2,669	813,500	4,442,892	76,264
(39,785)	2,905	29,517	2,669	813,500	4,442,892	76,264
—	252	—	22	29,660	6,330	5
(39,785)	3,157	29,517	2,691	843,160	4,449,222	76,269
\$ 26	\$ 4,131	\$ 29,517	\$ 2,773	\$ 2,487,639	\$ 5,965,865	\$ 3,913,110

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2025

(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	\$ 21,332	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	1,037	5,736
Receivables	361	—	852
Due From Other Funds	—	11	2,659
Due From Other Governments	84	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	1,501	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	(1,501)	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 21,777	\$ 1,049	\$ 9,247
LIABILITIES			
Accounts Payable	\$ —	\$ 11	\$ 23
Benefits Payable	—	—	—
Due To Other Funds	—	—	120
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	—	11	143
FUND BALANCE			
Unreserved-Undesignated	21,777	1,038	9,024
Total Fund Balance (Deficit) - Unadjusted	21,777	1,038	9,024
Adjustments to Fund Balance			
Deferred Payroll	—	—	80
Total Fund Balance (Deficit) – Adjusted	21,777	1,038	9,104
Total Liabilities and Fund Balance	\$ 21,777	\$ 1,049	\$ 9,247

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)
\$ 3,695	\$ —	\$ 2,169	\$ —	\$ —	\$ 1	\$ —
42,955	27,113	—	173,019	71,290	127,792	12,903
107,331	59	—	15,637	—	—	212
534	308	—	3,631	1,831	1,421	136
—	—	—	—	7,087	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	550	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	829	—
381	74	—	—	—	115	—
—	—	—	—	—	(832)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
7,262	1,039	—	—	—	—	—
\$ 162,158	\$ 28,593	\$ 2,169	\$ 192,837	\$ 80,208	\$ 129,326	\$ 13,251
\$ 35,337	\$ 40	\$ —	\$ 129,592	\$ 8,602	\$ 370	\$ 1,475
—	—	—	—	—	—	—
303	77	—	3,775	3,235	239	—
—	—	—	—	15,210	—	2
—	—	—	—	—	—	—
—	—	—	—	—	—	84
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
12,017	28,476	—	1,175	—	—	—
47,657	28,593	—	134,542	27,047	609	1,561
114,368	(22)	2,169	56,999	52,247	128,668	11,690
114,368	(22)	2,169	56,999	52,247	128,668	11,690
133	22	—	1,296	914	49	—
114,501	—	2,169	58,295	53,161	128,717	11,690
\$ 162,158	\$ 28,593	\$ 2,169	\$ 192,837	\$ 80,208	\$ 129,326	\$ 13,251

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Home Purchase Assistance Fund (0698)	Mobilehome Park Purchase Fund (0530)	Pooled Self- Insurance Fund (8062)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 6,842	\$ —	\$ 1,206
Deposits in Surplus Money Investment Fund	124,209	66,618	27,222
Receivables	64,311	28	256
Due From Other Funds	3,523	755	288
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	507,454	—	—
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	172	—	—
Total Assets	\$ 706,511	\$ 67,401	\$ 28,972
LIABILITIES			
Accounts Payable	\$ —	\$ 30,584	\$ 3,102
Benefits Payable	—	—	—
Due To Other Funds	372	25	1,806
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	372	30,609	4,908
FUND BALANCE			
Unreserved-Undesignated	706,139	36,745	24,064
Total Fund Balance (Deficit) - Unadjusted	706,139	36,745	24,064
Adjustments to Fund Balance			
Deferred Payroll	—	47	—
Total Fund Balance (Deficit) – Adjusted	706,139	36,792	24,064
Total Liabilities and Fund Balance	\$ 706,511	\$ 67,401	\$ 28,972

Pooled Transition Reserve Fund (9337)	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)	Tahoe Conservancy Fund (0568)
\$ 21,178	\$ 65,989	\$ 131,009	\$ 17,820	\$ 53	\$ —	\$ 967
—	—	5,715	605,220	1,238,145	453,897	—
1,051	51	246,464	779,717	17	24	—
—	1,608	130,861	21,017	61,449	5,034	—
—	211	70,531	—	—	—	—
—	51	—	157,232	—	—	—
—	—	—	19,714	—	—	—
—	—	19,757,564	522,572	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	256,341	152,778	6,856,818	—	—
—	—	279	14,625	460	—	—
—	—	—	—	(6,857,278)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	5,580	—	—	—
\$ 22,229	\$ 67,910	\$ 20,598,764	\$ 2,296,275	\$ 1,299,664	\$ 458,955	\$ 967
\$ —	\$ 421	\$ 397,283	\$ 1,634,368	\$ 25,590	\$ —	\$ 17
—	—	857,378	—	—	—	—
—	514	—	407,392	63,533	—	13
—	457	846	—	—	—	75
—	—	7,034	—	35,382	—	—
—	—	221,415	—	—	—	—
—	—	131,748	2,544	—	—	—
—	—	79	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	11,321,391	251,971	17	—	—
—	1,392	12,937,174	2,296,275	124,522	—	105
22,229	66,477	7,613,104	(10,441)	1,175,142	458,955	862
22,229	66,477	7,613,104	(10,441)	1,175,142	458,955	862
—	41	48,486	10,441	—	—	—
22,229	66,518	7,661,590	—	1,175,142	458,955	862
\$ 22,229	\$ 67,910	\$ 20,598,764	\$ 2,296,275	\$ 1,299,664	\$ 458,955	\$ 967

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Uninsured Employers' Fund		
	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 137,827	\$ —	\$ 3
Deposits in Surplus Money Investment Fund	3,148,445	52,502	14,476
Receivables	548,847	1,215	—
Due From Other Funds	110,784	653	152
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	5,223	—	—
Interfund Loans Receivable	—	—	—
Tangible Assets	31,673	—	—
Intangible Assets	121,553	—	—
Investment in Capital Assets	(153,226)	—	—
Securities and Other Property Held in Trust	—	—	—
Provision for Long-Term Obligations	—	—	—
Other Assets	—	—	—
Total Assets	\$ 3,951,126	\$ 54,370	\$ 14,631
LIABILITIES			
Accounts Payable	\$ 190,560	\$ 283	\$ —
Benefits Payable	—	—	—
Due To Other Funds	28,057	208	613
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Dividends Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	5,960
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	34,073	—	—
Total Liabilities	252,690	491	6,573
FUND BALANCE			
Unreserved-Undesignated	3,675,321	53,789	8,058
Total Fund Balance (Deficit) - Unadjusted	3,675,321	53,789	8,058
Adjustments to Fund Balance			
Deferred Payroll	23,115	90	—
Total Fund Balance (Deficit) - Adjusted	3,698,436	53,879	8,058
Total Liabilities and Fund Balance	\$ 3,951,126	\$ 54,370	\$ 14,631

Veterans' Farm and Home Building Fund of 1943 (0592)		Total
\$	31,940	\$ 751,613
	298,894	9,506,789
	37,513	2,091,448
	7,079	482,337
	—	77,915
	910	158,766
	—	25,168
	—	21,107,999
	1,109,310	4,535,857
	—	—
	444	14,109,333
	—	316,271
	—	(7,012,837)
	—	—
	—	3,314,210
	12,279	184,532
\$	1,498,369	\$ 49,649,401
\$	2,065	\$ 2,599,512
	7,316	864,947
	1,053	700,403
	61	16,752
	4,867	62,069
	—	221,415
	—	573,710
	11,419	263,910
	—	—
	—	5,960
	—	283,465
	1,346,070	5,337,547
	21,381	14,987,187
\$	1,394,232	\$ 25,916,877
	103,401	23,608,411
	103,401	23,608,411
	736	124,113
	104,137	23,732,524
\$	1,498,369	\$ 49,649,401

(Concluded)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Alternative Energy Authority Fund (9332)	California Dream for All Fund (9336)	California Housing Finance Fund (0501)
FUND BALANCE (DEFICIT), BEGINNING	\$ 12,283	\$ 503,626	\$ 3,223,546
ADDITIONS			
Operating Income	2,766	18	135,417
Receipts From Federal Government	—	—	—
Income From Investments	—	6,263	193,192
Transfers From Other Funds	—	—	33,312
Proceeds From Sale of Bonds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	24,134
Total Additions	2,766	6,281	386,055
DEDUCTIONS			
Operating Expenditures and Expenses	1,683	14,622	135,927
Workers' Benefit Payments	—	—	—
Net Income Available for Dividends	—	—	—
Transfers To Other Funds	—	—	—
Interest on Bonded Debt	—	—	26,674
Redemptions of Bonds and Notes	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(6)	—	4,617
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,677	14,622	167,218
FUND BALANCE (DEFICIT), ENDING	\$ 13,372	\$ 495,285	\$ 3,442,383

California Housing Loan Insurance Fund (0916)	California Infrastructure and Economic Development Bank Fund (0649)	California Infrastructure Guarantee Trust Fund (9328)	California School Finance Authority Fund (0526)	California Water Resources Development Bond Fund (0502)	Central Valley Water Project Construction Fund (0506)	Central Valley Water Project Revenue Fund (0507)
\$ (39,965)	\$ 3,182	\$ 28,251	\$ 2,368	\$ 960,453	\$ 4,793,302	\$ 80,698
278	2,246	1,266	1,212	1,145,520	71,655	341,905
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	52,947	42,964	35,667
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,842	—	—	577	—	—
<u>278</u>	<u>4,088</u>	<u>1,266</u>	<u>1,212</u>	<u>1,199,044</u>	<u>114,619</u>	<u>377,572</u>
98	4,113	—	889	580,491	250,329	366,972
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	81,961	36,002	15,000
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	653,885	117,423	29
—	—	—	—	—	54,945	—
—	—	—	—	—	—	—
<u>98</u>	<u>4,113</u>	<u>—</u>	<u>889</u>	<u>1,316,337</u>	<u>458,699</u>	<u>382,001</u>
<u>\$ (39,785)</u>	<u>\$ 3,157</u>	<u>\$ 29,517</u>	<u>\$ 2,691</u>	<u>\$ 843,160</u>	<u>\$ 4,449,222</u>	<u>\$ 76,269</u>

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2025

(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	\$ 21,339	\$ 993	\$ 16,282
ADDITIONS			
Operating Income	—	45	10,536
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	438	—	233,352
Total Additions	438	45	243,888
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	1,066
Workers' Benefit Payments	—	—	—
Net Income Available for Dividends	—	—	—
Transfers To Other Funds	—	—	250,000
Interest on Bonded Debt	—	—	—
Redemptions of Bonds and Notes	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	—	251,066
FUND BALANCE (DEFICIT), ENDING	\$ 21,777	\$ 1,038	\$ 9,104

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)
\$ 96,819	\$ —	\$ 1,377	\$ 148,920	\$ 32,844	\$ 135,440	\$ 9,349
919,201	1,162	792	124,830	25,165	9,636	3,126
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
26,577	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	9,319	782	—
<u>945,778</u>	<u>1,162</u>	<u>792</u>	<u>124,830</u>	<u>34,484</u>	<u>10,418</u>	<u>3,126</u>
926,431	1,162	—	215,501	2,439	17,141	785
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	11,750	—	—
—	—	—	—	—	—	—
1,665	—	—	(46)	(22)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>928,096</u>	<u>1,162</u>	<u>—</u>	<u>215,455</u>	<u>14,167</u>	<u>17,141</u>	<u>785</u>
<u>\$ 114,501</u>	<u>\$ —</u>	<u>\$ 2,169</u>	<u>\$ 58,295</u>	<u>\$ 53,161</u>	<u>\$ 128,717</u>	<u>\$ 11,690</u>

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Home Purchase Assistance Fund (0698)	Mobilehome Park Purchase Fund (0530)	Pooled Self- Insurance Fund (8062)
FUND BALANCE (DEFICIT), BEGINNING	\$ 696,720	\$ 25,463	\$ 21,450
ADDITIONS			
Operating Income	94	4,480	10,448
Receipts From Federal Government	—	—	—
Income From Investments	16,014	—	—
Transfers From Other Funds	—	—	—
Proceeds From Sale of Bonds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	972	—
Total Additions	16,108	5,452	10,448
DEDUCTIONS			
Operating Expenditures and Expenses	6,689	(5,877) *	7,834
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	6,689	(5,877)	7,834
FUND BALANCE (DEFICIT), ENDING	\$ 706,139	\$ 36,792	\$ 24,064

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

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

Pooled Transition Reserve Fund (9337)	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)	Tahoe Conservancy Fund (0568)
\$ 14,796	\$ 62,929	\$ 7,181,469 †	\$ —	\$ 1,878,051	\$ 251,625	\$ 1,836
7,433	3,691	1,106,170	8,964,650	466,237	644,020	373
—	—	—	—	—	—	—
—	—	706,312	—	5,919	—	—
—	—	—	—	31,550	—	—
—	—	—	—	—	—	—
—	53	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	970,824	—	—
<u>7,433</u>	<u>3,744</u>	<u>1,812,482</u>	<u>8,964,650</u>	<u>1,474,530</u>	<u>644,020</u>	<u>373</u>
—	155	1,014,057	7,078,043	931,408	436,690	1,347
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	1,886,607	31,550	—	—
—	—	—	—	231,815	—	—
—	—	—	—	963,343	—	—
—	—	—	—	19,323	—	—
—	—	—	—	—	—	—
—	—	318,304	—	—	—	—
<u>—</u>	<u>155</u>	<u>1,332,361</u>	<u>8,964,650</u>	<u>2,177,439</u>	<u>436,690</u>	<u>1,347</u>
\$ 22,229	\$ 66,518	\$ 7,661,590	\$ —	\$ 1,175,142	\$ 458,955	\$ 862

(Continued)

Nongovernmental Cost Funds

Public Service Enterprise Funds

Statement of Operations

Year Ended June 30, 2025

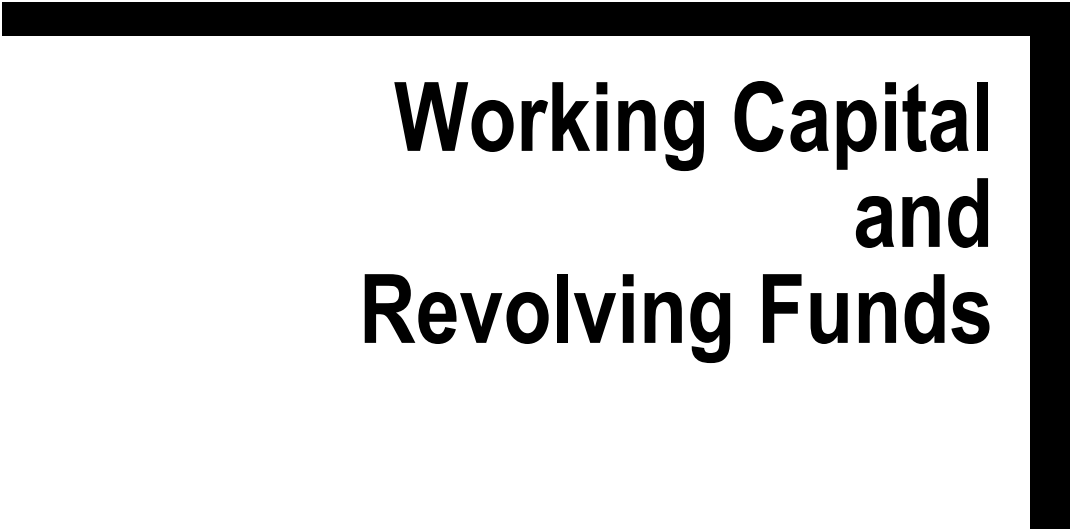
(Amounts in thousands)

		Uninsured Employers' Fund	
	Unemployment Compensation Disability Fund (0588)	Uninsured Employers Benefits Trust Fund (0571)	Veterans' Debenture Revenue Fund (0590)
FUND BALANCE (DEFICIT), BEGINNING	\$ 2,092,909	\$ 44,126	\$ 8,058
ADDITIONS			
Operating Income	15,291,224	36,490	613
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	15,291,224	36,490	613
DEDUCTIONS			
Operating Expenditures and Expenses	13,685,697	26,737	—
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	—	—	613
Total Deductions	13,685,697	26,737	613
FUND BALANCE (DEFICIT), ENDING	\$ 3,698,436	\$ 53,879	\$ 8,058

Veterans' Farm and Home Building Fund of 1943 (0592)		Total	
\$	89,985	\$	22,400,524
	67,080		29,399,779
	—		—
	—		927,700
	—		196,440
	—		—
	3,900		30,530
	—		—
	613		1,242,853
	<u>71,593</u>		<u>31,797,302</u>
	57,348		25,759,777
	—		—
	—		—
	93		2,312,963
	—		258,489
	—		963,343
	—		796,868
	—		54,945
	—		318,917
	<u>57,441</u>		<u>30,465,302</u>
\$	<u>104,137</u>	\$	<u>23,732,524</u>

(Concluded)

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Working Capital and Revolving Funds

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2025

(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	\$ 1,557,845	\$ —	\$ —
Deposits in Surplus Money Investment Fund	—	40,646	89
Receivables	1,233	—	—
Due From Other Funds	43,657	433	—
Due From Other Governments	—	—	—
Prepaid Expenses	15,014	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	6,023,388	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 7,641,137	\$ 41,079	\$ 89
LIABILITIES			
Accounts Payable	\$ 71	\$ —	\$ —
Due To Other Funds	53,039	—	—
Due To Other Governments	—	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	7,586,566	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	7,639,676	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	1,098	41,079	89
Total Fund Balance (Deficit) - Unadjusted	1,098	41,079	89
Adjustments to Fund Balance			
Deferred Payroll	363	—	—
Total Fund Balance (Deficit) – Adjusted	1,461	41,079	89
Total Liabilities and Fund Balance	\$ 7,641,137	\$ 41,079	\$ 89

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)
\$ 150	\$ 14,481	\$ 35,768	\$ —	\$ 7,163	\$ 47	\$ —
—	—	—	—	—	32,186	—
—	—	37	—	—	—	—
—	—	261,298	178	9	8,831	39
75	—	—	—	—	—	—
—	—	8	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	17,006	—	—	—	—
—	—	(17,006)	—	—	—	—
—	—	—	—	—	—	—
\$ 225	\$ 14,481	\$ 297,111	\$ 178	\$ 7,172	\$ 41,064	\$ 39
\$ —	\$ 1,677	\$ 289,094	\$ 1	\$ —	\$ 7,223	\$ 8
—	—	3,663	129	8	15,980	31
—	3	6,281	—	—	8	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,680	299,038	130	8	23,211	39
—	—	—	—	—	—	—
225	12,801	(7,325)	—	7,155	9,671	—
225	12,801	(7,325)	—	7,155	9,671	—
—	—	5,398	48	9	8,182	—
225	12,801	(1,927)	48	7,164	17,853	—
\$ 225	\$ 14,481	\$ 297,111	\$ 178	\$ 7,172	\$ 41,064	\$ 39

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2025

(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	\$ —	\$ 26,188	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	90	—	10,160
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 90	\$ 26,188	\$ 10,160
LIABILITIES			
Accounts Payable	\$ 70	\$ 15	\$ —
Due To Other Funds	20	—	10,160
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	90	15	10,160
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	(51)	26,173	—
Total Fund Balance (Deficit) - Unadjusted	(51)	26,173	—
Adjustments to Fund Balance			
Deferred Payroll	51	—	—
Total Fund Balance (Deficit) – Adjusted	—	26,173	—
Total Liabilities and Fund Balance	\$ 90	\$ 26,188	\$ 10,160

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)
\$ 377	\$ —	\$ —	\$ 1	\$ 1	\$ 10,573	\$ 75
18,671	162,206	3,379	5,946	28,911	—	—
67	—	—	8	—	—	—
11,666	4,004	38	67	307	—	813
—	—	—	68	—	—	—
3,785	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	4,456	2,024	—	258	—
—	—	—	17,144	—	260,394	—
—	—	(4,456)	—	—	(260,652)	—
—	—	—	—	—	—	—
\$ 34,566	\$ 166,210	\$ 3,417	\$ 25,258	\$ 29,219	\$ 10,573	\$ 888
\$ 9,853	\$ 31,955	\$ —	\$ 983	\$ —	\$ —	\$ 801
12,378	321	26	118	—	290	12
6	25	—	25	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	74,771	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	18,050	—	—	—
22,237	107,072	26	19,176	—	290	813
—	—	—	—	—	—	—
3,678	59,138	3,391	6,082	29,219	10,283	75
3,678	59,138	3,391	6,082	29,219	10,283	75
8,651	—	—	—	—	—	—
12,329	59,138	3,391	6,082	29,219	10,283	75
\$ 34,566	\$ 166,210	\$ 3,417	\$ 25,258	\$ 29,219	\$ 10,573	\$ 888

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2025

(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	\$ 99	\$ 820
Deposits in Surplus Money Investment Fund	88,399	25,357	—
Receivables	—	997	349
Due From Other Funds	966	22,677	8,128
Due From Other Governments	—	103	15,708
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 89,366	\$ 49,233	\$ 25,005
LIABILITIES			
Accounts Payable	\$ 2,613	\$ 5,345	\$ 23,193
Due To Other Funds	—	405	1,064
Due To Other Governments	—	23	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	2,613	5,773	24,257
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	86,753	29,164	677
Total Fund Balance (Deficit) - Unadjusted	86,753	29,164	677
Adjustments to Fund Balance			
Deferred Payroll	—	14,296	71
Total Fund Balance (Deficit) - Adjusted	86,753	43,460	748
Total Liabilities and Fund Balance	\$ 89,366	\$ 49,233	\$ 25,005

			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)	
\$ —	\$ 11,475	\$ 1	\$ 319,623	\$ 9,919	\$ 122	\$ 10,210	
1,054	—	323	—	46,073	1,018,018	172,537	
66	—	—	—	4,424	—	—	
60	13	3	—	22,255	11,838	2,131	
—	—	—	—	128	—	—	
—	—	—	—	1,809	—	—	
—	—	—	—	48,809	—	—	
—	—	—	—	—	11,530	—	
—	—	—	—	—	7,654,769	1,279,804	
—	—	—	—	56,178	2,614,882	213,187	
—	—	—	—	827	—	—	
—	—	—	—	—	—	—	
171	—	—	—	73,832	81	—	
\$ 1,351	\$ 11,488	\$ 327	\$ 319,623	\$ 264,254	\$ 11,311,240	\$ 1,677,869	
\$ —	\$ 7,572	\$ —	\$ 20,673	\$ 7,506	\$ 33,589	\$ —	
82	208	—	15,011	9,197	133,984	11,075	
—	—	—	—	—	4,124	11,478	
—	—	—	—	—	100,387	8,977	
—	—	—	—	2,783	—	—	
—	—	—	—	—	11,530	10,188	
—	—	—	—	—	152,455	110,288	
—	—	—	—	—	—	—	
—	—	—	—	—	2,326,453	225,887	
—	—	—	—	—	8,385,041	1,302,555	
126	—	—	—	435,125	16,326	486	
208	7,780	—	35,684	454,611	11,163,889	1,680,934	
—	—	—	—	111,222	—	—	
1,093	3,695	327	283,939	(311,150)	147,351	(3,065)	
1,093	3,695	327	283,939	(199,928)	147,351	(3,065)	
50	13	—	—	9,571	—	—	
1,143	3,708	327	283,939	(190,357)	147,351	(3,065)	
\$ 1,351	\$ 11,488	\$ 327	\$ 319,623	\$ 264,254	\$ 11,311,240	\$ 1,677,869	

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2025

(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	\$ 13,292	\$ 402	\$ 1
Deposits in Surplus Money Investment Fund	—	—	1,625
Receivables	—	—	—
Due From Other Funds	4,550	—	—
Due From Other Governments	41	—	—
Prepaid Expenses	—	—	—
Inventory	17,046	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	1,580	—	—
Intangible Assets	51,401	—	—
Investment in Capital Assets	(2,045)	—	—
Other Assets	—	—	—
Total Assets	\$ 85,865	\$ 402	\$ 1,626
LIABILITIES			
Accounts Payable	\$ 5,439	\$ —	\$ —
Due To Other Funds	15,298	—	—
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	53,251	—	—
Total Liabilities	73,988	—	—
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	11,877	402	1,626
Total Fund Balance (Deficit) - Unadjusted	11,877	402	1,626
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Total Fund Balance (Deficit) – Adjusted	11,877	402	1,626
Total Liabilities and Fund Balance	\$ 85,865	\$ 402	\$ 1,626

Rural Health Services Account (0671)	Safe Drinking Water State Revolving Fund (0629)	Safe Drinking Water State Revolving Fund Administration Fund (9755)	Service Revolving Fund (0666)	State Enterprise Loan Fund (0021)	State Payroll Revolving Fund (0675)	State School Building Aid Fund (0739)
\$ 1	\$ 4,398	\$ 1,544	\$ 375,466	\$ 2,937	\$ 2,835,329	\$ 108
887	208,759	—	—	—	—	—
—	1,842	—	1,122	—	—	—
9	2,243	—	181,044	—	1,910,050	—
—	74,329	403	2,140	—	—	—
—	—	—	2,456	—	—	—
—	—	—	23,692	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	51,644	—	—	—
—	—	—	148,359	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 897	\$ 291,571	\$ 1,947	\$ 785,923	\$ 2,937	\$ 4,745,379	\$ 108
\$ —	\$ 39,044	\$ —	\$ 78,987	\$ —	\$ 1,467,495	\$ —
—	—	—	12,289	—	3,277,884	13
—	1,114,057	—	5,394	—	—	—
—	636	—	—	—	—	—
—	—	—	69,205	—	—	—
—	—	—	1,149	—	—	—
—	—	—	—	—	—	—
—	—	—	261	—	—	—
—	56,476	—	—	—	—	—
—	—	—	161,287	—	—	—
—	1,210,213	—	328,572	—	4,745,379	13
—	—	—	—	—	—	—
897	(918,642)	1,947	426,858	2,937	—	95
897	(918,642)	1,947	426,858	2,937	—	95
—	—	—	30,493	—	—	—
897	(918,642)	1,947	457,351	2,937	—	95
\$ 897	\$ 291,571	\$ 1,947	\$ 785,923	\$ 2,937	\$ 4,745,379	\$ 108

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)	State Water Quality Control Fund (0679)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 4	\$ —	\$ —
Deposits in Surplus Money Investment Fund	694,883	42,886	49,053
Receivables	—	—	9,607
Due From Other Funds	11,506	606	2,394
Due From Other Governments	391,522	4,946	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	—	—	—
Advances and Loans Receivable	—	—	—
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	—	—	—
Total Assets	\$ 1,097,915	\$ 48,438	\$ 61,054
LIABILITIES			
Accounts Payable	\$ 64,719	\$ 1,795	\$ 1,761
Due To Other Funds	3,211	948	3,157
Due To Other Governments	2,300,222	—	152
Accrued Interest Payable	17,910	—	—
Advance Collections	—	—	3,901
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	1,677,927	—	—
Other Liabilities	—	—	—
Total Liabilities	4,063,989	2,743	8,971
FUND BALANCE			
Contributed Capital	—	—	—
Unreserved-Undesignated	(2,966,674)	45,528	50,228
Total Fund Balance (Deficit) - Unadjusted	(2,966,674)	45,528	50,228
Adjustments to Fund Balance			
Deferred Payroll	600	167	1,855
Total Fund Balance (Deficit) – Adjusted	(2,966,074)	45,695	52,083
Total Liabilities and Fund Balance	\$ 1,097,915	\$ 48,438	\$ 61,054

Surplus Money Investment Fund (0681)	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
\$ 71,079,543	\$ 3,012	\$ 1	\$ 1	\$ 10,560	\$ —	\$ 76,331,538
—	60,392	2,187	79,271	75,701	—	2,859,439
—	4,711	—	—	14,785	—	39,248
774,348	113,942	45,733	834	247,371	94,059	3,798,350
—	7,310	—	—	—	—	496,773
—	2,544	—	—	3,273	—	28,889
—	—	—	—	783	—	90,330
—	—	—	—	—	—	11,530
—	—	—	—	—	—	8,934,573
—	22,646	—	614,888	35,540	—	9,640,671
—	13,831	—	—	12,176	—	521,138
—	—	—	(614,888)	(47,716)	—	(946,763)
—	—	—	—	—	—	74,084
\$ 71,853,891	\$ 228,388	\$ 47,921	\$ 80,106	\$ 352,473	\$ 94,059	\$ 101,879,800
\$ —	\$ 69,308	\$ 37,998	\$ 2	\$ 40,397	\$ —	\$ 2,249,187
774,348	6,970	128	—	6,634	94,059	4,462,140
—	614	7,584	235	4,664	—	3,454,895
—	—	—	—	—	—	127,910
—	—	—	—	2,537	—	78,426
72,498,243	—	—	—	—	—	80,182,447
—	—	—	—	—	—	262,743
—	—	—	—	298,150	—	298,150
—	7,905	—	—	—	—	2,560,506
—	—	—	—	—	—	11,421,999
—	7,294	—	—	91	—	692,036
73,272,591	92,091	45,710	237	352,473	94,059	105,790,439
—	—	—	—	—	—	111,222
(1,418,700)	124,730	2,211	79,869	—	—	(4,113,246)
(1,418,700)	124,730	2,211	79,869	—	—	(4,002,024)
—	11,567	—	—	—	—	91,385
(1,418,700)	136,297	2,211	79,869	—	—	(3,910,639)
\$ 71,853,891	\$ 228,388	\$ 47,921	\$ 80,106	\$ 352,473	\$ 94,059	\$ 101,879,800

(Concluded)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Architecture Revolving Fund (0602)	Armory Fund (0604)	BEP Vendor Loan Interest Rate Buy- Down Fund (9727)
FUND BALANCE (DEFICIT), BEGINNING	\$ 862	\$ 39,081	\$ 86
ADDITIONS			
Operating Income	—	1,998	3
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	1,998	3
DEDUCTIONS			
Operating Expenditures and Expenses	(599)	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	(599)	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 1,461	\$ 41,079	\$ 89

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

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

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)
\$ —	\$ 7,945	\$ (6,862)	\$ 41	\$ 6,821	\$ 13,056	\$ —
—	6,738	669,299	—	102	5,068	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
225	—	—	—	333	—	—
<u>225</u>	<u>6,738</u>	<u>669,299</u>	<u>—</u>	<u>435</u>	<u>5,068</u>	<u>—</u>
—	1,882	664,367	(7)	92	(22,653) *	—
—	—	—	—	—	24,254	—
—	—	(3)	—	—	(1,330)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>—</u>	<u>1,882</u>	<u>664,364</u>	<u>(7)</u>	<u>92</u>	<u>271</u>	<u>—</u>
<u>\$ 225</u>	<u>\$ 12,801</u>	<u>\$ (1,927)</u>	<u>\$ 48</u>	<u>\$ 7,164</u>	<u>\$ 17,853</u>	<u>\$ —</u>

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2025

(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	\$ —	\$ 25,383	\$ —
ADDITIONS			
Operating Income	—	—	875,306
Income From Investments	—	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	1,890	—
Total Additions	<u>—</u>	<u>1,890</u>	<u>875,306</u>
DEDUCTIONS			
Operating Expenditures and Expenses	—	1,100	875,306
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	<u>—</u>	<u>1,100</u>	<u>875,306</u>
FUND BALANCE (DEFICIT), ENDING	<u>\$ —</u>	<u>\$ 26,173</u>	<u>\$ —</u>

* 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 deferred payroll adjustments.

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)
\$ 5,196	\$ 51,734	\$ 3,503	\$ 6,908	\$ 24,741	\$ 10,226	\$ 75
1	37,493	156	1,585	2,047	—	6,507
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	3,253	—	—
1	37,493	156	1,585	5,300	—	6,507
(8,651)†	30,089	268	2,411	822	(19)	6,507
1,837	—	—	—	—	—	—
(318)	—	—	—	—	(38)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(7,132)	30,089	268	2,411	822	(57)	6,507
\$ 12,329	\$ 59,138	\$ 3,391	\$ 6,082	\$ 29,219	\$ 10,283	\$ 75

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Judicial Branch Workers' Compensation Fund (9728)	Legal Services Revolving Fund (9731)	Natural Gas Services Program Fund (9746)
FUND BALANCE (DEFICIT), BEGINNING	\$ 81,709	\$ 7,383	\$ 817
ADDITIONS			
Operating Income	3,736	264,731	169,607
Income From Investments	—	1,267	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	1,809	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	3,736	267,807	169,607
DEDUCTIONS			
Operating Expenditures and Expenses	(1,308) *	232,446	169,678
Transfers To Other Funds	—	867	—
Adjustments to Prior Year Appropriation Expenditures	—	(1,583)	(2)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	(1,308)	231,730	169,676
FUND BALANCE (DEFICIT), ENDING	\$ 86,753	\$ 43,460	\$ 748

* 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.

			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)	
\$ 1,283	\$ 4,954	\$ 313	\$ 329,660	\$ (236,509)	\$ 183,555	\$ (46,236)	
712	1,582	14	16,465	304,585	322,130	56,203	
44	—	—	—	2,076	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	94,000	2,243	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
—	—	—	—	—	(125,357)	131,498	
<u>756</u>	<u>1,582</u>	<u>14</u>	<u>16,465</u>	<u>306,661</u>	<u>290,773</u>	<u>189,944</u>	
896	2,774	—	62,186	288,528	330,332	54,749	
—	—	—	—	—	2,473	92,024	
—	54	—	—	(28,019)	(5,828)	—	
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	
<u>896</u>	<u>2,828</u>	<u>—</u>	<u>62,186</u>	<u>260,509</u>	<u>326,977</u>	<u>146,773</u>	
<u>\$ 1,143</u>	<u>\$ 3,708</u>	<u>\$ 327</u>	<u>\$ 283,939</u>	<u>\$ (190,357)†</u>	<u>\$ 147,351</u>	<u>\$ (3,065)†</u>	

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2025

(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	\$ —	\$ 402	\$ 1,573
ADDITIONS			
Operating Income	85,399	—	53
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	85,399	—	53
DEDUCTIONS			
Operating Expenditures and Expenses	73,006	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	516	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	73,522	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 11,877	\$ 402	\$ 1,626

* 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)	Safe Drinking Water State Revolving Fund Administration Fund (9755)	Service Revolving Fund (0666)	State Enterprise Loan Fund (0021)	State Payroll Revolving Fund † (0675)	State School Building Aid Fund (0739)
\$ 859	\$ (853,061)	\$ —	\$ 458,984	\$ 2,937	\$ —	\$ 95
38	322,461	1,947	906,183	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	111,614	—	—	—	—	—
38	434,075	1,947	906,183	—	—	—
—	499,656	—	904,896	—	—	—
—	—	—	3,200	—	—	—
—	—	—	(280)	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	499,656	—	907,816	—	—	—
\$ 897	\$ (918,642) *	\$ 1,947	\$ 457,351	\$ 2,937	\$ —	\$ 95

(Continued)

Nongovernmental Cost Funds

Working Capital and Revolving Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	State Water Pollution Control Revolving Fund (0617)	State Water Pollution Control Revolving Fund Administration Fund (9739)	State Water Quality Control Fund (0679)
FUND BALANCE (DEFICIT), BEGINNING	\$ (2,991,423)	\$ 36,444	\$ 40,868
ADDITIONS			
Operating Income	476,198	15,042	39,650
Income From Investments	14,795	—	—
Repayment of Loans to School Districts	—	—	—
Transfers From Other Funds	26	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	254,710	—	5
Total Additions	745,729	15,042	39,655
DEDUCTIONS			
Operating Expenditures and Expenses	720,380	5,865	28,414
Transfers To Other Funds	—	—	26
Adjustments to Prior Year Appropriation Expenditures	—	(74)	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	720,380	5,791	28,440
FUND BALANCE (DEFICIT), ENDING	\$ (2,966,074) *	\$ 45,695	\$ 52,083

* Fund deficit is related nature of this fund.

† 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.

Surplus Money Investment Fund (0681)	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
\$ (2,263,202)	\$ 111,883	\$ 2,118	\$ 76,476	\$ —	\$ —	\$ (4,859,322)
3,233,043	642,439	100	3,393	—	13,554,304	22,026,318
—	—	—	—	—	—	18,182
—	—	—	—	—	—	—
844,502	—	—	—	—	—	940,771
—	—	—	—	—	—	1,809
—	—	—	—	—	—	—
—	—	—	—	—	—	378,171
<u>4,077,545</u>	<u>642,439</u>	<u>100</u>	<u>3,393</u>	<u>—</u>	<u>13,554,304</u>	<u>23,365,251</u>
4,054,597	618,439	7	—	—	13,554,304	23,150,760
—	40	—	—	—	—	124,721
(821,554)	(454)	—	—	—	—	(858,913)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,233,043</u>	<u>618,025</u>	<u>7</u>	<u>—</u>	<u>—</u>	<u>13,554,304</u>	<u>22,416,568</u>
<u>\$ (1,418,700)†</u>	<u>\$ 136,297</u>	<u>\$ 2,211</u>	<u>\$ 79,869</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (3,910,639)</u>

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Retirement Funds

Nongovernmental Cost Funds

Retirement Funds

Balance Sheet

June 30, 2025

(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	\$ 2
Deposits in Surplus Money Investment Fund	19,333	61	683
Receivables	137,283	—	75
Due From Other Funds	688	3	16
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Investments	25,192,678	—	312,820
Tangible Assets	—	—	—
Intangible Assets	—	—	—
Investment in Capital Assets	—	—	—
Other Assets	1,625	—	11
Total Assets	\$ 25,351,607	\$ 65	\$ 313,607
LIABILITIES			
Accounts Payable	\$ 114,696	\$ 29	\$ 44
Due To Other Funds	1,733	—	69
Due To Other Governments	—	—	—
Bonds Payable	—	—	—
Deposits	—	—	—
Contracts and Notes Payable	—	—	—
Other Liabilities	21,447	—	150
Total Liabilities	137,876	29	263
FUND BALANCE			
Reserved for Employees' Benefits	25,213,288	36	313,329
Total Fund Balance (Deficit) - Unadjusted	25,213,288	36	313,329
Adjustments to Fund Balance			
Deferred Payroll	443	—	15
Total Fund Balance (Deficit) – Adjusted	25,213,731	36	313,344
Total Liabilities and Fund Balance	\$ 25,351,607	\$ 65	\$ 313,607

Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)	Legislators' Retirement Fund (0820)	Mixed Martial Arts Retirement Benefit Fund (9252)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)
\$ 3,369	\$ 1,630	\$ 1,201	\$ 85	\$ 1,133,470	\$ —	\$ —
1,633	3,178	803	—	3,024,674	19,771	332
1,211	13,710	25	—	95,788,111	362	1
328	276	45	—	95,598	279	34
—	—	—	—	61	—	—
—	—	—	—	1,240	—	—
65,416	2,968,338	91,059	—	654,669,196	—	—
—	—	—	—	193,749	—	—
—	—	—	—	2,654	—	—
—	—	—	—	—	—	—
803	923	251	—	175,151	—	—
\$ 72,760	\$ 2,988,055	\$ 93,384	\$ 85	\$ 755,083,904	\$ 20,412	\$ 367
\$ 43	\$ 538	\$ 652	\$ —	\$ 197,103,588	\$ 17,422	\$ —
281	445	103	—	1,899,423	1,647	49
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	427	—	—
8,280	7,749	1,703	—	1,110,736	—	—
8,604	8,732	2,458	—	200,114,174	19,069	49
64,013	2,979,145	90,883	85	554,942,140	1,308	301
64,013	2,979,145	90,883	85	554,942,140	1,308	301
143	178	43	—	27,590	35	17
64,156	2,979,323	90,926	85	554,969,730	1,343	318
\$ 72,760	\$ 2,988,055	\$ 93,384	\$ 85	\$ 755,083,904	\$ 20,412	\$ 367

(Continued)

Nongovernmental Cost Funds

Retirement Funds

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 701	\$ 271,213	\$ 1,411,672
Deposits in Surplus Money Investment Fund	—	43,607	3,114,075
Receivables	252	12,962,237	108,903,267
Due From Other Funds	—	21,013	118,280
Due From Other Governments	—	119	180
Prepaid Expenses	—	271	1,511
Investments	—	413,972,583	1,097,272,090
Tangible Assets	—	874,968	1,068,717
Intangible Assets	—	13,982	16,636
Investment in Capital Assets	—	—	—
Other Assets	—	—	178,764
Total Assets	\$ 953	\$ 428,159,993	\$ 1,212,085,192
LIABILITIES			
Accounts Payable	\$ 622	\$ 9,496,975	\$ 206,734,609
Due To Other Funds	331	—	1,904,081
Due To Other Governments	—	—	—
Bonds Payable	—	332,747	332,747
Deposits	—	—	—
Contracts and Notes Payable	—	5,821	6,248
Other Liabilities	—	47,586,153	48,736,218
Total Liabilities	953	57,421,696	257,713,903
FUND BALANCE			
Reserved for Employees' Benefits	—	370,718,825	954,323,353
Total Fund Balance (Deficit) - Unadjusted	—	370,718,825	954,323,353
Adjustments to Fund Balance			
Deferred Payroll	—	19,472	47,936
Total Fund Balance (Deficit) - Adjusted	—	370,738,297	954,371,289
Total Liabilities and Fund Balance	\$ 953	\$ 428,159,993	\$ 1,212,085,192

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Nongovernmental Cost Funds

Retirement Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Annuitants' Health Care Coverage Fund (0833)	Boxers' Pension Fund (9250)	California Employers' Pension Prefunding Trust Fund (9251)
FUND BALANCE (DEFICIT), BEGINNING	\$ 20,987,293	\$ 93	\$ 263,132
ADDITIONS			
Employers' Contributions	1,876,992	—	54,238
Income From Investments	2,609,879	1	26,830
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(26)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	16,873	282	650
Total Additions	4,503,718	283	81,718
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	277,248	340	31,506
Members' Contributions Refunded	—	—	—
Interest on Bonded Debt	—	—	—
Retirement Benefits Paid	—	—	—
Transfers To Other Funds	32	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	277,280	340	31,506
FUND BALANCE (DEFICIT), ENDING	\$ 25,213,731	\$ 36	\$ 313,344

Judges' Retirement Fund (0815)	Judges' Retirement System II Fund (0884)	Legislators' Retirement Fund (0820)	Mixed Martial Arts Retirement Benefit Fund (9252)	Public Employees' Retirement Fund (0830)	Replacement Benefit Custodial Fund (0849)	Teachers' Health Benefits Fund (8001)
\$ 51,634	\$ 2,633,650	\$ 92,475	\$ 26	\$ 505,539,177	\$ 969	\$ 308
2,117	101,531	—	—	21,545,663	30,086	22,023
3,585	308,916	6,574	1	60,812,971	764	65
1,274	45,898	—	58	6,791,051	—	—
—	—	—	—	—	—	—
1	4	—	—	1,086,097	—	—
—	—	—	—	—	—	—
219,701	—	—	—	7,217	147	—
226,678	456,349	6,574	59	90,242,999	30,997	22,088
—	—	—	—	—	—	—
2,402	4,141	784	—	5,813,467	537	22,078
—	589	—	—	393,145	—	—
—	—	—	—	—	—	—
211,739	105,931	7,336	—	34,602,108	30,086	—
15	15	3	—	3,726	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
214,156	110,676	8,123	—	40,812,446	30,623	22,078
\$ 64,156	\$ 2,979,323	\$ 90,926	\$ 85	\$ 554,969,730	\$ 1,343	\$ 318

(Continued)

Nongovernmental Cost Funds

Retirement Funds

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Teachers' Replacement Benefits Program Fund (8005)	Teachers' Retirement Fund (0835)	Total
FUND BALANCE (DEFICIT), BEGINNING	\$ —	\$ 341,645,524	\$ 871,214,281
ADDITIONS			
Employers' Contributions	7,196	8,752,150	32,391,996
Income From Investments	—	33,793,693	97,563,279
Members' Contributions	—	4,847,178	11,685,459
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	1,086,076
Prior Year Surplus Adjustments	—	—	—
Other Additions	1	4,640,289	4,885,160
Total Additions	7,197	52,033,310	147,611,970
DEDUCTIONS			
Benefits	—	—	—
Administrative Expenses	76	2,888,602	9,041,181
Members' Contributions Refunded	—	147,829	541,563
Interest on Bonded Debt	—	11,386	11,386
Retirement Benefits Paid	7,121	19,905,489	54,869,810
Transfers To Other Funds	—	—	3,791
Adjustments to Prior Year Appropriation Expenditures	—	(12,769)	(12,769)
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	7,197	22,940,537	64,454,962
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 370,738,297	\$ 954,371,289

(Concluded)

**Trust and
Agency Funds –
Other**

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(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	\$ 2,066	\$ 237	\$ —
Deposits in Surplus Money Investment Fund	—	—	2
Receivables	—	—	—
Due From Other Funds	991	—	—
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	\$ 3,057	\$ 237	\$ 2
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	—
Due To Other Governments	3,057	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	237	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	3,057	237	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	—	—	2
Total Fund Balance (Deficit) - Unadjusted	—	—	2
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Total Fund Balance (Deficit) – Adjusted	—	—	2
Total Liabilities and Fund Balance	\$ 3,057	\$ 237	\$ 2

385

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	California Arts Council Contribution and Donations Fund (8090)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 307	\$ 2,227	\$ 1,527
Deposits in Surplus Money Investment Fund	—	—	—
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	\$ 307	\$ 2,227	\$ 1,527
LIABILITIES			
Accounts Payable	\$ —	\$ 500	\$ 1,046
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	—	507	1,052
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	307	1,720	475
Total Fund Balance (Deficit) - Unadjusted	307	1,720	475
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Total Fund Balance (Deficit) – Adjusted	307	1,720	475
Total Liabilities and Fund Balance	\$ 307	\$ 2,227	\$ 1,527

California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)	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 Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)
\$ 1	\$ 232	\$ —	\$ 1,693	\$ 32	\$ 1	\$ 348
229	—	37	—	—	508	—
10	—	—	—	—	—	—
2	—	—	7	—	5	11
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>\$ 242</u>	<u>\$ 232</u>	<u>\$ 37</u>	<u>\$ 1,700</u>	<u>\$ 32</u>	<u>\$ 514</u>	<u>\$ 359</u>
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
—	—	—	—	—	—	7
—	—	—	—	—	—	346
—	—	—	—	—	—	—
—	—	42	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	42	—	—	—	353
—	—	—	—	—	—	—
242	232	(5)	1,700	32	514	6
<u>242</u>	<u>232</u>	<u>(5)</u>	<u>1,700</u>	<u>32</u>	<u>514</u>	<u>6</u>
—	—	—	—	—	—	—
<u>242</u>	<u>232</u>	<u>(5)</u>	<u>1,700</u>	<u>32</u>	<u>514</u>	<u>6</u>
<u>\$ 242</u>	<u>\$ 232</u>	<u>\$ 37</u>	<u>\$ 1,700</u>	<u>\$ 32</u>	<u>\$ 514</u>	<u>\$ 359</u>

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	California Health Care for the Indigent Program Account (0848)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 12	\$ 73,447
Deposits in Surplus Money Investment Fund	137	28,757	578,991
Receivables	—	1,649	34,327
Due From Other Funds	1	1,009	25,904
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	5,968
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	\$ 139	\$ 31,427	\$ 718,637
LIABILITIES			
Accounts Payable	\$ —	\$ 1,076	\$ 22,928
Due To Other Funds	—	191	10,273
Due To Other Governments	—	—	148
Accrued Interest Payable	—	—	—
Advance Collections	—	—	42,207
Deposits	—	—	685
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	5,530
Total Liabilities	—	1,267	81,771
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	139	30,074	622,316
Total Fund Balance (Deficit) - Unadjusted	139	30,074	622,316
Adjustments to Fund Balance			
Deferred Payroll	—	86	14,550
Total Fund Balance (Deficit) – Adjusted	139	30,160	636,866
Total Liabilities and Fund Balance	\$ 139	\$ 31,427	\$ 718,637

[illegible]

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Sea Otter Fund (8047)	California Senior Citizen Advocacy Voluntary Tax Contribution Fund (8815)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ —	\$ 858
Deposits in Surplus Money Investment Fund	375	1,503	—
Receivables	—	—	—
Due From Other Funds	5	28	—
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	\$ 381	\$ 1,531	\$ 858
LIABILITIES			
Accounts Payable	\$ —	\$ 228	\$ —
Due To Other Funds	—	27	2
Due To Other Governments	—	71	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	326	2
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	381	1,193	856
Total Fund Balance (Deficit) - Unadjusted	381	1,193	856
Adjustments to Fund Balance			
Deferred Payroll	—	12	—
Total Fund Balance (Deficit) – Adjusted	381	1,205	856
Total Liabilities and Fund Balance	\$ 381	\$ 1,531	\$ 858

California Seniors Special Fund (0886)	California Small Business Expansion Fund (0918)	California State Lottery Education Fund (0814)	California State Mining and Mineral Museum Fund (0902)	California State University Special Projects Fund (0947)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)
\$ 2	\$ —	\$ 2	\$ —	\$ —	\$ 470	\$ 1
641	53,552	10,056	61	—	273,757	4
—	—	—	—	—	920,741	—
26	714	400,107	1	—	636,178	—
—	—	—	—	—	10,618	—
3	—	—	—	—	19,301	—
—	—	—	—	—	1,573	—
—	—	—	—	—	6,497,660	—
—	—	—	—	—	76,110	—
—	—	—	—	11,207	3,749,892	—
—	—	—	—	—	99,513	—
—	—	—	—	(11,207)	(3,849,405)	—
—	—	—	—	—	—	—
—	—	—	—	—	9,845,450	—
—	—	—	—	—	16,599	—
\$ 672	\$ 54,266	\$ 410,165	\$ 62	\$ —	\$ 18,298,457	\$ 5
\$ 9	\$ 986	\$ 8,126	\$ —	\$ —	\$ 141,593	\$ —
6	202	10,776	—	—	46,362	—
—	—	381,091	—	—	225	—
—	—	—	—	—	27,553	—
—	—	—	—	—	888,950	—
—	—	—	—	—	15,228	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	329,414	—
—	—	—	—	—	9,556,165	—
—	—	—	—	—	118,778	—
15	1,188	399,993	—	—	11,124,268	—
—	—	—	—	—	—	—
654	52,938	10,172	62	—	6,634,115	5
654	52,938	10,172	62	—	6,634,115	5
3	140	—	—	—	540,074	—
657	53,078	10,172	62	—	7,174,189	5
\$ 672	\$ 54,266	\$ 410,165	\$ 62	\$ —	\$ 18,298,457	\$ 5

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	California Veterans Memorial Registry Fund (0621)	California Youth Leadership Fund (8074)	CalSavers Retirement Savings Trust Administration Fund (8111)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 74	\$ 9
Deposits in Surplus Money Investment Fund	23	—	11,405
Receivables	—	—	54
Due From Other Funds	—	—	279
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	28
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	\$ 24	\$ 74	\$ 11,775
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 1,068
Due To Other Funds	—	—	86
Due To Other Governments	—	—	1
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	1,425
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	—	2,580
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	24	74	9,027
Total Fund Balance (Deficit) - Unadjusted	24	74	9,027
Adjustments to Fund Balance			
Deferred Payroll	—	—	168
Total Fund Balance (Deficit) – Adjusted	24	74	9,195
Total Liabilities and Fund Balance	\$ 24	\$ 74	\$ 11,775

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Coastal Wetlands Fund *	College Student Health Center Sexual and Reproductive Health Preparation Fund	Community College Fund for Instructional Improvement
	(3104)	(8126)	(0909)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ 1,702	\$ 863
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	13	—
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	\$ —	\$ 1,715	\$ 863
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	52	—
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	—	52	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	—	1,650	863
Total Fund Balance (Deficit) - Unadjusted	—	1,650	863
Adjustments to Fund Balance			
Deferred Payroll	—	13	—
Total Fund Balance (Deficit) – Adjusted	—	1,663	863
Total Liabilities and Fund Balance	\$ —	\$ 1,715	\$ 863

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

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)
\$ 1	\$ 528	\$ 63	\$ 18,708	\$ 2,220	\$ 1	\$ 63,810
270,401	—	18,233	—	—	—	—
—	—	4,492	—	—	—	—
2,694	—	1,337	12	—	—	47,169
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	25,872,888	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 273,096	\$ 528	\$ 25,897,013	\$ 18,720	\$ 2,220	\$ 1	\$ 110,979
\$ —	\$ —	\$ 1,085	\$ —	\$ —	\$ —	\$ 35,668
545	—	1,161	19	—	—	30
2,149	—	—	—	—	—	75,281
—	—	—	—	—	—	—
—	—	—	—	—	—	—
270,402	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	62	—	—	—	—
273,096	—	2,308	19	—	—	110,979
—	—	—	—	—	—	—
—	528	25,894,468	18,689	2,220	1	—
—	528	25,894,468	18,689	2,220	1	—
—	—	237	12	—	—	—
—	528	25,894,705	18,701	2,220	1	—
\$ 273,096	\$ 528	\$ 25,897,013	\$ 18,720	\$ 2,220	\$ 1	\$ 110,979

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(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	\$ —	\$ —	\$ 4
Deposits in Surplus Money Investment Fund	1,640	—	1,323
Receivables	—	—	205
Due From Other Funds	19	616	197
Due From Other Governments	84	—	—
Prepaid Expenses	—	—	—
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	\$ 1,743	\$ 616	\$ 1,730
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ 4
Due To Other Funds	—	—	2
Due To Other Governments	1,594	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	1,594	—	6
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	149	616	1,690
Total Fund Balance (Deficit) - Unadjusted	149	616	1,690
Adjustments to Fund Balance			
Deferred Payroll	—	—	34
Total Fund Balance (Deficit) – Adjusted	149	616	1,724
Total Liabilities and Fund Balance	\$ 1,743	\$ 616	\$ 1,730

Electronic Cigarette Settlements Fund (8141)	Emergency Housing and Assistance Fund (0985)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fiduciary Funds Outside the Centralized Treasury System (0990)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
\$ 8,111	\$ 1	\$ 92	\$ 1	\$ 20,559,005	\$ 1	\$ 4
—	6,631	—	2,176	—	6,155	2,420
—	—	—	—	1,473,118	2,273	—
—	71	—	23	3,508	809	265
—	—	—	—	10	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4,822,755	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	51,808,293	—	—
—	—	—	—	—	—	—
—	—	—	—	2,459	—	—
\$ 8,111	\$ 6,703	\$ 92	\$ 2,200	\$ 78,669,148	\$ 9,238	\$ 2,689
\$ 6,773	\$ 27	\$ —	\$ 80	\$ 1,713,175	\$ 2,561	\$ 281
—	1	—	—	40,227	238	79
—	—	—	1,230	—	—	133
—	—	—	—	—	—	—
—	—	—	—	21,654	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	4,614,750	—	—
6,773	28	—	1,310	6,389,806	2,799	493
—	—	—	—	72,279,342	—	—
1,338	6,675	92	890	—	6,410	2,179
1,338	6,675	92	890	72,279,342	6,410	2,179
—	—	—	—	—	29	17
1,338	6,675	92	890	72,279,342	6,439	2,196
\$ 8,111	\$ 6,703	\$ 92	\$ 2,200	\$ 78,669,148	\$ 9,238	\$ 2,689

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Global Payment Program Special Fund (8108)	Habitat for Humanity Voluntary Tax Contribution Fund (8092)	Health Care Deposit Fund (0912)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 16	\$ —
Deposits in Surplus Money Investment Fund	—	—	—
Receivables	—	—	—
Due From Other Funds	—	—	—
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	4,255
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	\$ 16	\$ 4,255
LIABILITIES			
Accounts Payable	\$ —	\$ —	\$ —
Due To Other Funds	—	—	4,255
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	—	—	4,255
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	1	16	—
Total Fund Balance (Deficit) - Unadjusted	1	16	—
Adjustments to Fund Balance			
Deferred Payroll	—	—	—
Total Fund Balance (Deficit) – Adjusted	1	16	—
Total Liabilities and Fund Balance	\$ 1	\$ 16	\$ 4,255

Health Professions Education Fund

Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)	Healthy Families Fund (0555)	Housing Rehabilitation Loan Fund (0929)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
\$ —	\$ 1	\$ 2,792	\$ —	\$ 1	\$ 19,701	\$ 978
7,055	13,024	—	217,737	112,928	8,654	37,316
—	—	—	5,060	32,081	—	11
104	406	—	923,448	1,326	82	3,812
—	—	—	—	—	—	—
—	—	55	—	—	—	12
—	—	—	—	—	—	8,610
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	206
98	22	—	—	—	—	150
—	2	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 7,257	\$ 13,455	\$ 2,847	\$ 1,146,245	\$ 146,336	\$ 28,437	\$ 51,095
\$ 2,480	\$ 3,771	\$ —	\$ 977,939	\$ 19,525	\$ —	\$ 3,653
—	61	55	761	—	—	539
—	—	—	2,155	—	—	—
—	—	—	—	—	—	—
6,473	—	—	—	—	—	24
—	—	—	—	—	19,700	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
8,953	3,832	55	980,855	19,525	19,700	4,216
—	—	—	—	—	—	—
(1,696)	9,562	2,792	164,378	126,811	8,737	45,265
(1,696)	9,562	2,792	164,378	126,811	8,737	45,265
—	61	—	1,012	—	—	1,614
(1,696)	9,623	2,792	165,390	126,811	8,737	46,879
\$ 7,257	\$ 13,455	\$ 2,847	\$ 1,146,245	\$ 146,336	\$ 28,437	\$ 51,095

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Keep Arts in Schools Fund (8085)	Land Bank Fund (0943)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 250	\$ 1,006	\$ 1
Deposits in Surplus Money Investment Fund	16,521	—	23,190
Receivables	1,611	—	—
Due From Other Funds	109,017	—	254
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	\$ 127,399	\$ 1,006	\$ 23,445
LIABILITIES			
Accounts Payable	\$ 108,295	\$ 9	\$ 903
Due To Other Funds	553	5	146
Due To Other Governments	5,321	—	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	114,169	14	1,049
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	13,074	992	22,385
Total Fund Balance (Deficit) - Unadjusted	13,074	992	22,385
Adjustments to Fund Balance			
Deferred Payroll	156	—	11
Total Fund Balance (Deficit) – Adjusted	13,230	992	22,396
Total Liabilities and Fund Balance	\$ 127,399	\$ 1,006	\$ 23,445

							Mental Health Facilities Fund	
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)			Mental Health Facilities Fund, State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)
\$ —	\$ 24,489,667	\$ —	\$ —	\$ 272	\$ —	\$ —	\$ —	\$ —
68,736	—	1,002	26,459	—	—	17,175	23,285	—
—	—	5	—	—	—	—	—	—
623	262,197	11	9	—	—	25,509	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
\$ 69,359	\$ 24,751,864	\$ 1,018	\$ 26,468	\$ 272	\$ 42,684	\$ 23,285		
\$ 1,223	\$ —	\$ —	\$ 3	\$ —	\$ —	\$ —	\$ —	\$ —
—	462	—	12	5	42,684	—	—	—
—	261,735	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
1,223	262,197	—	15	5	42,684	—		
—	—	—	—	—	—	—	—	—
68,136	24,489,667	1,018	26,444	267	—	23,285	—	—
68,136	24,489,667	1,018	26,444	267	—	23,285		
—	—	—	9	—	—	—	—	—
68,136	24,489,667	1,018	26,453	267	—	23,285		
\$ 69,359	\$ 24,751,864	\$ 1,018	\$ 26,468	\$ 272	\$ 42,684	\$ 23,285		

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Milk Producers Security Trust Fund (0827)	National Mortgage Special Deposit Fund (8071)	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund (8117)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ —	\$ —	\$ 1
Deposits in Surplus Money Investment Fund	56,321	7,320	339
Receivables	—	—	—
Due From Other Funds	600	79	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	\$ 56,921	\$ 7,399	\$ 341
LIABILITIES			
Accounts Payable	\$ —	\$ 378	\$ 14
Due To Other Funds	—	2	155
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	—	380	169
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	56,921	7,018	172
Total Fund Balance (Deficit) - Unadjusted	56,921	7,018	172
Adjustments to Fund Balance			
Deferred Payroll	—	1	—
Total Fund Balance (Deficit) – Adjusted	56,921	7,019	172
Total Liabilities and Fund Balance	\$ 56,921	\$ 7,399	\$ 341

Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)	Opioid Settlements Fund (3397)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
\$ 1	\$ 218	\$ 1	\$ 173,045	\$ —	\$ 1	\$ 19
—	—	395,538	—	552	159,724	20,504
—	—	—	—	—	—	1,970
—	—	4,145	519	—	1,773	5,939
—	—	—	—	—	—	—
—	—	—	—	—	—	1
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	2
—	—	—	—	—	—	7
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 1	\$ 218	\$ 399,684	\$ 173,564	\$ 552	\$ 161,498	\$ 28,442
\$ —	\$ —	\$ —	\$ 122,568	\$ —	\$ 31,454	\$ 5,186
—	—	—	636	—	47	190
—	—	—	1,327	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	160
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	61
—	—	—	124,531	—	31,501	5,597
—	—	—	—	—	—	—
1	218	399,684	48,619	552	129,968	22,580
1	218	399,684	48,619	552	129,968	22,580
—	—	—	414	—	29	265
1	218	399,684	49,033	552	129,997	22,845
\$ 1	\$ 218	\$ 399,684	\$ 173,564	\$ 552	\$ 161,498	\$ 28,442

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Predevelopment Loan Fund (0980)	Prevention of Animal Homelessness and Cruelty Fund (8097)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 1	\$ 1,298	\$ 81
Deposits in Surplus Money Investment Fund	11,109	—	—
Receivables	—	—	61
Due From Other Funds	140	—	—
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	\$ 11,250	\$ 1,298	\$ 142
LIABILITIES			
Accounts Payable	\$ 55	\$ 149	\$ —
Due To Other Funds	38	—	—
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	93	149	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	11,135	1,149	142
Total Fund Balance (Deficit) - Unadjusted	11,135	1,149	142
Adjustments to Fund Balance			
Deferred Payroll	22	—	—
Total Fund Balance (Deficit) – Adjusted	11,157	1,149	142
Total Liabilities and Fund Balance	\$ 11,250	\$ 1,298	\$ 142

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)	Public Interest Attorney Loan Repayment Account (8099)	Public Safety Account (0969)	Rape Kit Backlog Voluntary Tax Contribution Fund (8814)
\$ 1,133	\$ 2	\$ —	\$ —	\$ 5,345	\$ 418,233	\$ —
—	1,143,523	16	622,417	—	—	3,088
—	11,493	24,186	431,726	—	—	—
—	26,611	—	211,140	—	483,896	33
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	2,839,408	76,822	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	12,542	748	19,392	—	—	—
\$ 1,133	\$ 1,194,171	\$ 2,864,358	\$ 1,361,497	\$ 5,345	\$ 902,129	\$ 3,121
\$ 250	\$ 279,871	\$ 993	\$ 843,471	\$ —	\$ 4	\$ —
5	206,684	759	7,386	—	—	1
183	—	—	—	—	902,125	—
—	—	—	—	—	—	—
—	4,560	—	184,860	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	686,157	7,141	116,381	—	—	—
438	1,177,272	8,893	1,152,098	—	902,129	1
—	—	—	—	—	—	—
695	14,862	2,855,465	206,953	5,345	(4)	3,120
695	14,862	2,855,465	206,953	5,345	(4)	3,120
—	2,037	—	2,446	—	4	—
695	16,899	2,855,465	209,399	5,345	—	3,120
\$ 1,133	\$ 1,194,171	\$ 2,864,358	\$ 1,361,497	\$ 5,345	\$ 902,129	\$ 3,121

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 7	\$ 660	\$ 1
Deposits in Surplus Money Investment Fund	61	31,907	259
Receivables	—	35	—
Due From Other Funds	—	455	3
Due From Other Governments	—	—	—
Prepaid Expenses	—	—	—
Inventory	—	—	—
Investments	794,619	—	—
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	\$ 794,687	\$ 33,057	\$ 263
LIABILITIES			
Accounts Payable	\$ —	\$ 53	\$ —
Due To Other Funds	—	41	—
Due To Other Governments	—	536	—
Accrued Interest Payable	—	—	—
Advance Collections	—	—	—
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	630	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	794,687	32,402	263
Total Fund Balance (Deficit) - Unadjusted	794,687	32,402	263
Adjustments to Fund Balance			
Deferred Payroll	—	25	—
Total Fund Balance (Deficit) – Adjusted	794,687	32,427	263
Total Liabilities and Fund Balance	\$ 794,687	\$ 33,057	\$ 263

Revive the Salton Sea Fund (8105)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	School Energy Efficiency Program Fund (8129)	School Supplies for Homeless Children Voluntary Tax Contribution Fund (8075)
\$ 191	\$ 1	\$ 625	\$ 28	\$ 1	\$ —	\$ —
—	7,605	—	4,321	350,933	667,863	1,156
—	—	—	325	1,151	—	—
—	198	—	267	3,863	7,385	10
—	—	—	—	9,388	—	—
—	—	—	228	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	6	—	—
—	—	—	—	—	—	—
—	—	—	—	(6)	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 191	\$ 7,804	\$ 625	\$ 5,169	\$ 365,336	\$ 675,248	\$ 1,166
\$ —	\$ 12	\$ —	\$ 67	\$ 14	\$ 114,709	\$ 529
—	119	—	—	14,832	196	6
—	—	40	2	—	278,821	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	326	—	—
—	131	40	69	15,172	393,726	535
—	—	—	—	—	—	—
191	7,585	585	4,983	350,097	281,355	631
191	7,585	585	4,983	350,097	281,355	631
—	88	—	117	67	167	—
191	7,673	585	5,100	350,164	281,522	631
\$ 191	\$ 7,804	\$ 625	\$ 5,169	\$ 365,336	\$ 675,248	\$ 1,166

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Schools Not Prisons Voluntary Tax Contribution Fund (8121)	Self-Help Housing Fund (0813)	Sierra Nevada Conservancy Fund (8120)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 329	\$ 1	\$ 2,598
Deposits in Surplus Money Investment Fund	—	5,286	—
Receivables	—	—	—
Due From Other Funds	—	96,789	9,293
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	\$ 329	\$ 102,076	\$ 11,891
LIABILITIES			
Accounts Payable	\$ —	\$ 48,389	\$ 5,805
Due To Other Funds	—	257	261
Due To Other Governments	—	48,002	3,424
Accrued Interest Payable	—	—	—
Advance Collections	—	—	792
Deposits	—	—	—
PMIA Loans Payable	—	—	—
Advances From Other Funds	—	—	—
Contracts and Notes Payable	—	—	—
Bonds Payable	—	—	—
Other Liabilities	—	—	—
Total Liabilities	—	96,648	10,282
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	329	5,324	1,609
Total Fund Balance (Deficit) - Unadjusted	329	5,324	1,609
Adjustments to Fund Balance			
Deferred Payroll	—	104	—
Total Fund Balance (Deficit) – Adjusted	329	5,428	1,609
Total Liabilities and Fund Balance	\$ 329	\$ 102,076	\$ 11,891

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

Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)	State Penalty Fund (0903)	State School Deferred Maintenance Fund * (0961)
\$ 567,063	\$ 1	\$ 1,785	\$ 111	\$ —	\$ 44,554	\$ —
1,089,891	2,167	—	65,767	4,036	—	—
1,813,628	151	58	—	—	26	—
38,441	39	—	820	39	3,018	—
1,291	—	—	—	—	10,500	—
—	—	—	—	—	1	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
56,900	—	—	—	—	—	—
—	—	—	—	—	—	—
(56,369)	—	—	—	—	—	—
15	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
\$ 3,510,860	\$ 2,358	\$ 1,843	\$ 66,698	\$ 4,075	\$ 58,099	\$ —
\$ 17,536	\$ 76	\$ —	\$ 2,935	\$ —	\$ 2,412	\$ —
1,863,741	22	—	762	10	64	—
3,904	—	—	42	—	10,139	—
—	—	—	—	—	—	—
20	—	—	—	—	—	—
646,238	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
50	—	—	—	—	—	—
2,531,489	98	—	3,739	10	12,615	—
—	—	—	—	—	—	—
979,237	2,244	1,843	62,850	4,065	43,978	—
979,237	2,244	1,843	62,850	4,065	43,978	—
134	16	—	109	—	1,506	—
979,371	2,260	1,843	62,959	4,065	45,484	—
\$ 3,510,860	\$ 2,358	\$ 1,843	\$ 66,698	\$ 4,075	\$ 58,099	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	State School Site Utilization Fund (0956)	Stringfellow Residual Proceeds Account (8083)	Student Loan Operating Fund (0784)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 20,836	\$ 1	\$ —
Deposits in Surplus Money Investment Fund	—	24	115
Receivables	—	—	—
Due From Other Funds	181	—	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	\$ 21,017	\$ 25	\$ 116
LIABILITIES			
Accounts Payable	\$ 197	\$ —	\$ —
Due To Other Funds	488	—	—
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	685	—	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	20,151	25	116
Total Fund Balance (Deficit) - Unadjusted	20,151	25	116
Adjustments to Fund Balance			
Deferred Payroll	181	—	—
Total Fund Balance (Deficit) – Adjusted	20,332	25	116
Total Liabilities and Fund Balance	\$ 21,017	\$ 25	\$ 116

Student Tuition Recovery Fund (0960)	Suicide Prevention Voluntary Tax Contribution Fund (8124)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)	Tobacco Asset Sales Revenue Fund (6050)	Tribal Nation Grant Fund (8089)
\$ —	\$ 297	\$ —	\$ 2	\$ 2	\$ —	\$ 93,571
33,891	—	1	6,445	448	235	—
—	—	479	—	3,151	—	—
368	—	—	177	850	3	—
—	—	—	—	—	—	—
—	—	—	3	—	—	—
—	—	—	—	—	—	—
—	—	127,421	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	54	—	—	—	—
\$ 34,259	\$ 297	\$ 127,955	\$ 6,627	\$ 4,451	\$ 238	\$ 93,571
\$ 612	\$ —	\$ 44	\$ 19	\$ 59	\$ —	\$ —
—	1	81	305	61	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	853	2	—	—	—
612	1	978	326	120	—	—
—	—	—	—	—	—	—
33,647	296	126,977	6,193	4,331	238	93,571
33,647	296	126,977	6,193	4,331	238	93,571
—	—	—	108	—	—	—
33,647	296	126,977	6,301	4,331	238	93,571
\$ 34,259	\$ 297	\$ 127,955	\$ 6,627	\$ 4,451	\$ 238	\$ 93,571

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Balance Sheet

June 30, 2025

(Amounts in thousands)

	Type 1 Diabetes Research Fund (8103)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)
ASSETS			
Cash in State Treasury and Agency Accounts	\$ 3	\$ 236,665	\$ —
Deposits in Surplus Money Investment Fund	—	—	4,924
Receivables	—	307,716	—
Due From Other Funds	—	3,553	—
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	\$ 3	\$ 547,934	\$ 4,924
LIABILITIES			
Accounts Payable	\$ 634	\$ 2,030	\$ —
Due To Other Funds	—	432,979	—
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	634	435,009	—
FUND BALANCE			
Reserved for Deposits	—	—	—
Unreserved-Undesignated	(631)	109,549	4,924
Total Fund Balance (Deficit) - Unadjusted	(631)	109,549	4,924
Adjustments to Fund Balance			
Deferred Payroll	—	3,376	—
Total Fund Balance (Deficit) – Adjusted	(631)	112,925	4,924
Total Liabilities and Fund Balance	\$ 3	\$ 547,934	\$ 4,924

Veterans' Home Morale, Welfare, and Recreation Special Fund (8109)	Vision Care Program for State Annuitants Fund (8049)	Volunteer Firefighters' Length of Service Award Fund (0962)	Whole Person Care Pilot Special Fund (8107)	WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund (8079)	Total
\$ —	\$ —	\$ —	\$ 18,251	\$ —	\$ 8	\$ 46,871,778
8,661	7,981	—	—	599	—	7,821,382
—	6,393	4	—	39,921	—	5,143,077
93	92	—	—	24	—	3,378,972
—	—	—	—	—	—	31,891
—	—	—	—	—	—	29,855
—	—	—	—	—	—	10,183
—	—	1,626	—	—	—	41,033,199
—	—	—	—	—	—	76,110
—	—	—	—	—	—	3,818,214
—	—	—	—	—	—	99,790
—	—	—	—	—	—	(3,916,985)
—	—	—	—	—	—	51,808,308
—	—	—	—	—	—	9,845,450
—	—	—	—	—	—	51,794
\$ 8,754	\$ 14,466	\$ 1,630	\$ 18,251	\$ 40,544	\$ 8	\$ 166,103,018
\$ —	\$ 6,203	\$ —	\$ —	\$ 39,921	\$ —	\$ 4,610,289
—	1	—	—	—	1	2,756,915
—	—	—	—	—	—	2,224,507
—	—	—	—	—	—	27,553
—	—	—	—	—	—	1,149,582
8,272	—	—	—	—	—	1,032,829
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	329,414
—	—	—	—	—	—	9,556,165
—	—	—	—	—	—	5,550,091
8,272	6,204	—	—	39,921	1	27,237,345
—	—	—	—	—	—	72,279,342
482	8,261	1,630	18,251	623	7	66,016,281
482	8,261	1,630	18,251	623	7	138,295,623
—	1	—	—	—	—	570,050
482	8,262	1,630	18,251	623	7	138,865,673
\$ 8,754	\$ 14,466	\$ 1,630	\$ 18,251	\$ 40,544	\$ 8	\$ 166,103,018

(Concluded)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(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	11,144	—	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	11,144	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	13,914	—	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(2,770)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	11,144	—	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ —	\$ 2

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

Audit Repayment Trust Fund (0816)	Bay Fill Clean-Up and Abatement Fund (0914)	Building Homes and Jobs Trust Fund (3317)	California ABLE Administrative Fund (8101)	California ALS Research Network Voluntary Tax Contribution Fund (8139)	California Alzheimer's Disease and Related Disorders Research Fund (0823)	California Animal Health and Food Safety Laboratory and Center for Equine Health Account (0881)
\$ 1,580	\$ 1,553	\$ 625,142	\$ 1,595	\$ —	\$ 839	\$ 92
—	483	223,502	451	64	408	1,943
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	483	223,502	451	64	408	1,943
—	351	124,817	27	1	362	1,612
—	—	—	—	—	—	—
—	—	33,312	1,200	—	—	—
—	—	(165)	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	351	157,964	1,227	1	362	1,612
\$ 1,580	\$ 1,685	\$ 690,680	\$ 819	\$ 63	\$ 885	\$ 423

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Arts Council Contribution and Donations Fund (8090)	California Breast Cancer Research Fund (0945)	California Cancer Research Fund (8054)
FUND BALANCE (DEFICIT), BEGINNING	\$ 307	\$ 1,775	\$ 922
ADDITIONS			
Operating Income	—	357	348
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	357	348
DEDUCTIONS			
Operating Expenditures and Expenses	—	185	431
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	227	364
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	412	795
FUND BALANCE (DEFICIT), ENDING	\$ 307	\$ 1,720	\$ 475

California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund (8048)	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 Economic Development Fund (8052)	California Farmland Conservancy Program Fund (0867)	California Firefighters' Memorial Fund (0979)
\$ 207	\$ 232	\$ (6)	\$ 1,255	\$ 32	\$ 492	\$ 4
125	—	1	492	—	22	759
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
125	—	1	492	—	22	759
—	—	—	47	—	—	1,065
—	—	—	—	—	—	—
90	—	—	—	—	—	—
—	—	—	—	—	—	(308)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
90	—	—	47	—	—	757
\$ 242	\$ 232	\$ (5)	\$ 1,700	\$ 32	\$ 514	\$ 6

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Health Care for the Indigent Program Account (0848)	California Health Facilities Financing Authority Fund (0904)	California Health Trust Fund (3175)
FUND BALANCE (DEFICIT), BEGINNING	\$ 133	\$ 28,155	\$ 581,739
ADDITIONS			
Operating Income	6	5,142	1,039,806
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	4,045	—
Total Additions	6	9,187	1,039,806
DEDUCTIONS			
Operating Expenditures and Expenses	—	7,182	984,679
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	7,182	984,679
FUND BALANCE (DEFICIT), ENDING	\$ 139	\$ 30,160	\$ 636,866

* 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 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)	California Peace Officer Memorial Foundation Fund (0974)
\$ 118,359	\$ 37,561	\$ 27,081	\$ 626	\$ 4	\$ 5,466	\$ —
8,490	1,494	1,571	5	—	1,993	92
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>8,490</u>	<u>1,494</u>	<u>1,571</u>	<u>5</u>	<u>—</u>	<u>1,996</u>	<u>92</u>
(13,948) *	15,678	1,906	91	—	2,478	2
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>(13,948)</u>	<u>15,678</u>	<u>1,906</u>	<u>91</u>	<u>—</u>	<u>2,478</u>	<u>2</u>
\$ 140,797	\$ 23,377	\$ 26,746	\$ 540	\$ 4	\$ 4,984	\$ 90

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Pharmacist Scholarship and Loan Repayment Program Fund (8014)	California Sea Otter Fund (8047)	California Senior Citizen Advocacy Voluntary Tax Contribution Fund (8815)
FUND BALANCE (DEFICIT), BEGINNING	\$ 347	\$ 1,227	\$ 777
ADDITIONS			
Operating Income	34	301	104
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	34	301	104
DEDUCTIONS			
Operating Expenditures and Expenses	—	323	25
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	323	25
FUND BALANCE (DEFICIT), ENDING	\$ 381	\$ 1,205	\$ 856

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

California Seniors Special Fund (0886)	California Small Business Expansion Fund (0918)	California State Lottery Education Fund (0814)	California State Mining and Mineral Museum Fund (0902)	California State University Special Projects Fund * (0947)	California State University Trust Fund (0948)	California Urban Waterfront Area Restoration Fund (0982)
\$ 588	\$ 51,645	\$ 9,628	\$ 60	\$ —	\$ 6,316,857	\$ 5
133	2,710	330	2	—	7,907,957	—
—	—	—	—	—	2,608,899	—
—	—	—	—	—	—	—
—	—	—	—	—	568,859	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	1,958,222	—	—	74,725	—
—	—	104	—	—	57,916	—
—	—	—	—	—	—	—
—	407,950	—	—	—	796	—
133	410,660	1,958,656	2	—	11,219,152	—
64	409,227	1,882,503	—	—	10,158,657	—
—	—	—	—	—	—	—
—	—	75,609	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	203,163	—
64	409,227	1,958,112	—	—	10,361,820	—
\$ 657	\$ 53,078	\$ 10,172	\$ 62	\$ —	\$ 7,174,189	\$ 5

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	California Veterans Memorial Registry Fund (0621)	California Youth Leadership Fund (8074)	CalSavers Retirement Savings Trust Administration Fund (8111)
FUND BALANCE (DEFICIT), BEGINNING	\$ 23	\$ 74	\$ 9,100
ADDITIONS			
Operating Income	1	—	2,427
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	2,000
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1	—	4,427
DEDUCTIONS			
Operating Expenditures and Expenses	—	—	4,332
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	—	4,332
FUND BALANCE (DEFICIT), ENDING	\$ 24	\$ 74	\$ 9,195

Cash For College Fund (8051)	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 Welfare Services Program Improvement Fund (8023)	Coastal Trust Fund (8029)
\$ —	\$ 2,119	\$ 1,162	\$ 8,927	\$ 9,826	\$ 49	\$ 24,677
11	43	52	86,353	3,730	—	12,424
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	(8,597)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>11</u>	<u>43</u>	<u>52</u>	<u>86,353</u>	<u>3,730</u>	<u>—</u>	<u>3,827</u>
2	—	—	86,460	2,526	—	1,926
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>2</u>	<u>—</u>	<u>—</u>	<u>86,460</u>	<u>2,526</u>	<u>—</u>	<u>1,926</u>
<u>\$ 9</u>	<u>\$ 2,162</u>	<u>\$ 1,214</u>	<u>\$ 8,820</u>	<u>\$ 11,030</u>	<u>\$ 49</u>	<u>\$ 26,578</u>

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(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	\$ 513	\$ 2,115	\$ 863
ADDITIONS			
Operating Income	18	—	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	18	—	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	452	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	531	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	531	452	—
FUND BALANCE (DEFICIT), ENDING	\$ —	\$ 1,663	\$ 863

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

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)
\$ —	\$ 528	\$ 23,100,695	\$ 16,364	\$ 210	\$ 1	\$ —
8,046	—	3,438,638	424,311	—	—	605,995
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,694	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(375)	—	—	—	—	—	(8)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,365	—	3,438,638	424,311	—	—	605,987
12,668	—	644,628	421,974	(2,010) *	—	595,708
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(2,303)	—	—	—	—	—	10,279
—	—	—	—	—	—	—
—	—	—	—	—	—	—
10,365	—	644,628	421,974	(2,010)	—	605,987
\$ —	\$ 528	\$ 25,894,705	\$ 18,701	\$ 2,220	\$ 1	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(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	\$ 717	\$ 589	\$ 1,512
ADDITIONS			
Operating Income	410	2,021	936
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	79	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	(39)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	450	2,021	936
DEDUCTIONS			
Operating Expenditures and Expenses	1,018	1,994	724
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,018	1,994	724
FUND BALANCE (DEFICIT), ENDING	\$ 149	\$ 616	\$ 1,724

Electronic Cigarette Settlements Fund (8141)	Emergency Housing and Assistance Fund (0985)	Environmental Education Account (8020)	Environmental Enforcement and Training Account (8013)	Fiduciary Funds Outside the Centralized Treasury System (0990)	Flexelect Benefit Fund (0821)	Forest Resources Improvement Fund (0928)
\$ —	\$ 6,286	\$ 123	\$ 1,240	\$ 68,007,571	\$ 5,795	\$ 3,292
—	303	—	497	1,967,378	24,424	1,449
—	—	—	—	—	—	—
—	—	—	—	277,141	—	—
—	—	—	—	417,922	—	—
—	—	—	—	20,910,133	—	—
—	—	—	—	—	—	—
8,111	250	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>8,111</u>	<u>553</u>	<u>—</u>	<u>497</u>	<u>23,572,574</u>	<u>24,424</u>	<u>1,449</u>
6,773	164	31	847	200,107	23,780	2,545
—	—	—	—	19,099,661	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	2	—	—
—	—	—	—	1,033	—	—
<u>6,773</u>	<u>164</u>	<u>31</u>	<u>847</u>	<u>19,300,803</u>	<u>23,780</u>	<u>2,545</u>
<u>\$ 1,338</u>	<u>\$ 6,675</u>	<u>\$ 92</u>	<u>\$ 890</u>	<u>\$ 72,279,342</u>	<u>\$ 6,439</u>	<u>\$ 2,196</u>

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Global Payment Program Special Fund (8108)	Habitat for Humanity Voluntary Tax Contribution Fund (8092)	Health Care Deposit Fund (0912)
FUND BALANCE (DEFICIT), BEGINNING	\$ 17	\$ 16	\$ —
ADDITIONS			
Operating Income	1,474,788	—	170,711,867
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	1,474,788	—	170,711,867
DEDUCTIONS			
Operating Expenditures and Expenses	1,474,804	—	170,711,867
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	1,474,804	—	170,711,867
FUND BALANCE (DEFICIT), ENDING	\$ 1	\$ 16	\$ —

Health Professions Education Fund

Health Professions Education Fund (0829)	Medically Underserved Account for Physicians (8034)	Healthy Families Fund (0555)	Housing Rehabilitation Loan Fund (0929)	Indian Gaming Revenue Sharing Trust Fund (0366)	Industrial Relations Unpaid Wage Fund (0913)	Inmate Welfare Fund (0917)
\$ 1,014	\$ 7,463	\$ 2,792	\$ 140,108	\$ 142,258	\$ 18,343	\$ 52,352
6,223	2,911	1,106,438	37,656	133,271	6,635	106,574
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,000	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
144	1	—	2,024	—	—	—
6,367	3,912	1,106,438	39,680	133,271	6,635	106,574
9,077	1,752	1,106,438	13,766	102,819	310	112,047
—	—	—	—	—	—	—
—	—	—	—	45,899	15,931	—
—	—	—	632	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
9,077	1,752	1,106,438	14,398	148,718	16,241	112,047
\$ (1,696)	\$ 9,623	\$ 2,792	\$ 165,390	\$ 126,811	\$ 8,737	\$ 46,879

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Joe Serna, Jr. Farmworker Housing Grant Fund (0927)	Keep Arts in Schools Fund (8085)	Land Bank Fund (0943)
FUND BALANCE (DEFICIT), BEGINNING	\$ 15,698	\$ 1,020	\$ 22,094
ADDITIONS			
Operating Income	6,751	227	611
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	54	—	—
Total Additions	6,805	227	611
DEDUCTIONS			
Operating Expenditures and Expenses	9,273	255	309
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	9,273	255	309
FUND BALANCE (DEFICIT), ENDING	\$ 13,230	\$ 992	\$ 22,396

							Mental Health Facilities Fund
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)	Mental Health Facilities Fund, State Hospital Account (0872)	Mental Health Managed Care Deposit Fund (0865)	
\$ 61,630	\$ 21,974,229	\$ 1,471	\$ 10,039	\$ 985	\$ —	\$ 24,482	
—	—	317	130,850	272	151,118	241,657	
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
3,869	978,633	—	—	—	—	—	—
257,898	18,006,954	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
(5)	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
<u>261,762</u>	<u>18,985,587</u>	<u>317</u>	<u>130,850</u>	<u>272</u>	<u>151,118</u>	<u>241,657</u>	
—	978,633	770	114,436	990	151,118	242,854	
119,262	15,491,516	—	—	—	—	—	—
135,994	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
<u>255,256</u>	<u>16,470,149</u>	<u>770</u>	<u>114,436</u>	<u>990</u>	<u>151,118</u>	<u>242,854</u>	
<u>\$ 68,136</u>	<u>\$ 24,489,667</u>	<u>\$ 1,018</u>	<u>\$ 26,453</u>	<u>\$ 267</u>	<u>\$ —</u>	<u>\$ 23,285</u>	

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Milk Producers Security Trust Fund (0827)	National Mortgage Special Deposit Fund (8071)	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund (8117)
FUND BALANCE (DEFICIT), BEGINNING	\$ 58,333	\$ 6,794	\$ 21
ADDITIONS			
Operating Income	2,501	—	286
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	320	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	2,501	320	286
DEDUCTIONS			
Operating Expenditures and Expenses	3,913	95	135
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	3,913	95	135
FUND BALANCE (DEFICIT), ENDING	\$ 56,921	\$ 7,019	\$ 172

Nutrition Reserve Fund (0939)	Oak Woodlands Conservation Fund (8011)	Oil Trust Fund (8032)	Opioid Settlements Fund (3397)	Orientation Center for the Blind Trust Fund (0610)	Petroleum Underground Storage Tank Financing Account (8026)	Pollution Control Financing Authority Fund (0930)
\$ 1	\$ 218	\$ 349,118	\$ 21,659	\$ 537	\$ 152,313	\$ 19,137
—	—	50,566	—	20	9,022	216,057
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	127,883	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	3,797	—
—	—	50,566	127,883	20	12,819	216,057
—	—	—	100,509	5	35,135	212,349
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	100,509	5	35,135	212,349
\$ 1	\$ 218	\$ 399,684	\$ 49,033	\$ 552	\$ 129,997	\$ 22,845

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Predevelopment Loan Fund (0980)	Prevention of Animal Homelessness and Cruelty Fund (8097)	Propane Safety Inspection and Enforcement Program Trust Fund (0051)
FUND BALANCE (DEFICIT), BEGINNING	\$ 11,332	\$ 1,096	\$ 186
ADDITIONS			
Operating Income	554	202	56
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	122	—	—
Total Additions	676	202	56
DEDUCTIONS			
Operating Expenditures and Expenses	851	149	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	100
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	851	149	100
FUND BALANCE (DEFICIT), ENDING	\$ 11,157	\$ 1,149	\$ 142

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)	Public Interest Attorney Loan Repayment Account (8099)	Public Safety Account (0969)	Rape Kit Backlog Voluntary Tax Contribution Fund (8814)
\$ 818	\$ (12,639)	\$ 2,520,109	\$ (144,083)	\$ 4,385	\$ —	\$ 2,953
250	156	5,659	23,730	—	—	168
—	—	—	—	—	—	—
—	31,870	—	5,199,968	—	—	—
—	33,064	327,605	33,722	—	—	—
—	—	—	—	—	—	—
—	—	342,762	—	—	—	—
—	—	—	—	1,158	4,728,186	—
—	24	—	9,259	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
250	65,114	676,026	5,266,679	1,158	4,728,186	168
373	35,314	5,714	4,912,813	198	4,728,186	1
—	—	334,956	—	—	—	—
—	262	—	384	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
373	35,576	340,670	4,913,197	198	4,728,186	1
\$ 695	\$ 16,899	\$ 2,855,465	\$ 209,399	\$ 5,345	\$ —	\$ 3,120

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Refunding Escrow Fund (0749)	Rental Housing Construction Fund (0938)	Resident-Run Housing Revolving Fund (0977)
FUND BALANCE (DEFICIT), BEGINNING	\$ 1,440,711	\$ 31,883	\$ 251
ADDITIONS			
Operating Income	51,736	1,475	12
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	4,991,062	—	—
Total Additions	5,042,798	1,475	12
DEDUCTIONS			
Operating Expenditures and Expenses	5,687,701	931	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	1,121	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	5,688,822	931	—
FUND BALANCE (DEFICIT), ENDING	\$ 794,687	\$ 32,427	\$ 263

Revive the Salton Sea Fund (8105)	Salton Sea Restoration Fund (8018)	Santa Monica Mountains Conservancy Fund (0941)	Scholarshare Administrative Fund (0564)	School Employees Fund (0908)	School Energy Efficiency Program Fund (8129)	School Supplies for Homeless Children Voluntary Tax Contribution Fund (8075)
\$ 191	\$ 8,650	\$ 659	\$ 4,964	\$ 383,175	\$ 421,568	\$ 923
—	1,479	—	2,242	60,457	31,474	523
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	1,479	—	2,242	60,457	31,474	523
—	2,456	74	2,106	93,468	171,520	815
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	2,456	74	2,106	93,468	171,520	815
\$ 191	\$ 7,673	\$ 585	\$ 5,100	\$ 350,164	\$ 281,522	\$ 631

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Schools Not Prisons Voluntary Tax Contribution Fund (8121)	Self-Help Housing Fund (0813)	Sierra Nevada Conservancy Fund (8120)
FUND BALANCE (DEFICIT), BEGINNING	\$ 329	\$ 5,216	\$ 1,648
ADDITIONS			
Operating Income	—	262	—
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	262	—
DEDUCTIONS			
Operating Expenditures and Expenses	—	50	39
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	—	50	39
FUND BALANCE (DEFICIT), ENDING	\$ 329	\$ 5,428	\$ 1,609

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

Special Deposit Fund (0942)	State Children's Trust Fund (0803)	State Employees' Pretax Parking Fund (8008)	State Park Contingent Fund (0952)	State Parks Protection Fund (8076)	State Penalty Fund (0903)	State School Deferred Maintenance Fund (0961)
\$ 2,470,906	\$ 1,943	\$ 1,757	\$ 49,421	\$ 3,408	\$ 40,478	\$ 886
161,770	680	590	18,789	670	56,992	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4,627	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
2,372	—	—	—	—	—	—
—	—	—	—	—	(19)	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>168,769</u>	<u>680</u>	<u>590</u>	<u>18,789</u>	<u>670</u>	<u>56,973</u>	<u>—</u>
(240,054) *	363	504	5,251	13	45,593	—
—	—	—	—	—	—	—
1,897,632	—	—	—	—	6,984	886
—	—	—	—	—	(610)	—
—	—	—	—	—	—	—
2,726	—	—	—	—	—	—
<u>1,660,304</u>	<u>363</u>	<u>504</u>	<u>5,251</u>	<u>13</u>	<u>51,967</u>	<u>886</u>
\$ 979,371	\$ 2,260	\$ 1,843	\$ 62,959	\$ 4,065	\$ 45,484	\$ —

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	State School Site Utilization Fund (0956)	Stringfellow Residual Proceeds Account (8083)	Student Loan Operating Fund (0784)
FUND BALANCE (DEFICIT), BEGINNING	\$ 19,640	\$ 24	\$ 111
ADDITIONS			
Operating Income	8,266	1	5
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	—	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	8,266	1	5
DEDUCTIONS			
Operating Expenditures and Expenses	7,578	—	—
Payments to and for Depositors	—	—	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	(4)	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	7,574	—	—
FUND BALANCE (DEFICIT), ENDING	\$ 20,332	\$ 25	\$ 116

Student Tuition Recovery Fund (0960)	Suicide Prevention Voluntary Tax Contribution Fund (8124)	Supplemental Contributions Program Fund (0259)	Teachers' Deferred Compensation Fund (8041)	Timber Tax Fund (0965)	Tobacco Asset Sales Revenue Fund (6050)	Tribal Nation Grant Fund (8089)
\$ 34,906	\$ 268	\$ 120,309	\$ 4,264	\$ 4,295	\$ 228	\$ 87,113
3,086	29	628	3,434	11,218	7	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	13,095	240	—	3	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	45,899
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>3,086</u>	<u>29</u>	<u>13,723</u>	<u>3,674</u>	<u>11,218</u>	<u>10</u>	<u>45,899</u>
4,345	1	389	1,637	11,182	—	39,441
—	—	6,666	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
<u>4,345</u>	<u>1</u>	<u>7,055</u>	<u>1,637</u>	<u>11,182</u>	<u>—</u>	<u>39,441</u>
\$ 33,647	\$ 296	\$ 126,977	\$ 6,301	\$ 4,331	\$ 238	\$ 93,571

(Continued)

Nongovernmental Cost Funds

Trust and Agency Funds – Other

Statement of Operations

Year Ended June 30, 2025

(Amounts in thousands)

	Type 1 Diabetes Research Fund (8103)	Unclaimed Property Fund (0970)	Vending Stand Fund (0600)
FUND BALANCE (DEFICIT), BEGINNING	\$ (388)	\$ 68,270	\$ 6,362
ADDITIONS			
Operating Income	—	—	458
Receipts From Federal Government	—	—	—
Employers' Contributions	—	—	—
Income From Investments	—	—	—
Receipts From Depositors	—	1,695,663	—
Members' Contributions	—	—	—
Transfers From Other Funds	—	—	—
Prior Year Revenue Adjustments	—	—	—
Prior Year Surplus Adjustments	—	—	—
Other Additions	—	—	—
Total Additions	—	1,695,663	458
DEDUCTIONS			
Operating Expenditures and Expenses	—	55,207	1,896
Payments to and for Depositors	—	1,595,801	—
Transfers To Other Funds	—	—	—
Adjustments to Prior Year Appropriation Expenditures	243	—	—
Prior Year Surplus Adjustments	—	—	—
Other Deductions	—	—	—
Total Deductions	243	1,651,008	1,896
FUND BALANCE (DEFICIT), ENDING	\$ (631)	\$ 112,925	\$ 4,924

* Beginning fund balance is restated due to fund reclassification.

Veterans' Home Morale, Welfare, and Recreation Special Fund (8109)	Vision Care Program for State Annuitants Fund (8049)	Volunteer Firefighters' Length of Service Award Fund (0962)	Whole Person Care Pilot Special Fund (8107)	WIC Manufacturer Rebate Fund (3023)	Women and Girls Fund (8079)	Total
\$ 124	\$ 7,120	\$ 1,630	\$ 28,438	\$ 553	\$ 7	\$ 129,741,192 *
385	25,404	—	16,701	189,686	—	190,865,588
—	—	—	—	—	—	2,608,899
—	—	—	—	—	—	5,508,979
—	—	—	—	—	—	2,384,732
—	—	—	—	—	—	40,870,648
—	—	—	—	—	—	342,762
—	—	—	—	—	—	6,949,806
—	—	—	—	—	—	58,263
—	—	—	—	—	—	—
—	—	—	—	—	—	5,409,995
385	25,404	—	16,701	189,686	—	254,999,672
27	24,262	—	26,888	189,616	—	206,798,885
—	—	—	—	—	—	36,647,862
—	—	—	—	—	—	2,215,935
—	—	—	—	—	—	5,585
—	—	—	—	—	—	2
—	—	—	—	—	—	206,922
27	24,262	—	26,888	189,616	—	245,875,191
\$ 482	\$ 8,262	\$ 1,630	\$ 18,251	\$ 623	\$ 7	\$ 138,865,673

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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)

	2016	2017	2018
REVENUES	\$ 119,112,833	\$ 123,135,110	\$ 136,197,599
EXPENDITURES			
State Operations	29,374,418	30,898,774	32,578,543
Local Assistance	84,839,822	88,709,814	92,052,494
Capital Outlay	145,630	263,963	104,798
Total Expenditures	114,359,870	119,872,551	124,735,835
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	460,146	406,060	414,296
Transfers To Other Funds	(3,614,440)	(4,470,354)	(4,261,838)
Other Additions	122,852	60,789	175,479
Total Other Financing Sources (Uses)	(3,031,442)	(4,003,505)	(3,672,063)
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	1,721,521	(740,946)	7,789,701
FUND BALANCES			
Fund Balances (Deficit), Beginning	6,459,790	6,280,033	5,930,654
Restatements			
Prior Year Revenue Adjustments	(963,076)	204,025	222,362
Adjustments to Prior Year Appropriation Expenditures	(938,202)	187,542	49,694
Fund Balances (Deficit), Beginning, Restated	4,558,512	6,671,600	6,202,710
Deferred Payroll *	1,082,262	1,147,063	944,509
Reserved for Encumbrances	1,015,517	1,179,357	1,398,551
Reserved for Unencumbered Balances of Continuing Appropriations	1,111,542	1,670,203	2,418,135
Special Funds for Economic Uncertainties †	—	—	1,205,075
Unreserved-Undesignated †	3,070,712	1,934,031	8,026,141
Total Fund Balances (Deficit), Ending	\$ 6,280,033	\$ 5,930,654	\$ 13,992,411

* In fiscal year 2018-19, Senate Bill 83, Chapter 24, Statutes of 2019, repealed 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 2024-25, Executive Order 25/26-A, as authorized under Control Section 12.45 of the Budget Act of 2024 and pursuant to Government Code sections 12472.5 and 13302, deferred June payroll to July of the following fiscal year.

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

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

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

2019	2020	2021	2022	2023	2024	2025
\$ 143,747,221	\$ 124,209,269	\$ 187,471,965	\$ 224,026,680	\$ 182,415,953	\$ 191,476,203	\$ 221,529,618
42,883,394	39,385,870	39,306,279	56,866,168	61,731,318	48,367,219	49,264,635
96,252,943	105,055,893	128,072,201	141,183,637	151,755,952	159,869,302	168,186,377
876,479	220,296	(15,448) ^	553,078	1,805,528	418,403	596,009
140,012,816	144,662,059	167,363,032	198,602,883	215,292,798	208,654,924	218,047,021
524,332	1,590,985	13,384,402	11,995,627	9,591,878	5,078,099	18,997,572
(8,041,023)	(8,044,700)	(6,414,395)	(13,486,232)	(9,303,055)	(4,295,647)	(4,008,524)
124,002	153,008	113,014	99,808	238,534	302,680	155,473
(7,392,689)	(6,300,707)	7,083,021	(1,390,797)	527,357	1,085,132	15,144,521
(3,658,284)	(26,753,497)	27,191,954	24,033,000	(32,349,488)	(16,093,589)	18,627,118
13,992,411	10,205,786	3,436,716 \$	31,939,690	69,181,771	32,103,655	19,619,568
256,103	(491,191)	2,324,233	800,345	(3,258,511)	(886,201)	4,310,084
(384,444)	(518,995)	(1,013,213)	12,408,736	(1,470,117)	4,495,703	1,791,684
13,864,070	9,195,600	4,747,736	45,148,771	64,453,143	35,713,157	25,721,336
—	—	—	—	—	—	1,290,761
3,272,562	4,276,406	5,272,100	10,569,226	18,000,630	27,997,953	25,576,169
2,706,845	4,992,598	5,381,074	17,911,575	35,896,615	26,786,658	13,435,344
2,062,666	253	12,400	3,978,643	3,299,908	3,828,766	3,510,175
2,163,713	(26,827,154)	21,274,116	36,722,327	(25,093,498)	(38,993,809)	536,005
\$ 10,205,786	\$ (17,557,897)	\$ 31,939,690	\$ 69,181,771	\$ 32,103,655	\$ 19,619,568	\$ 44,348,454

Governmental Cost Funds

Schedule of Revenues by Source

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2016	2017	2018
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Excise Tax - Beer and Wine	\$ 170,835	\$ 170,949	\$ 171,240
Alcoholic Beverage Excise Tax - Distilled Spirits	197,846	197,397	204,819
Cannabis Excise & Cultivation Tax	—	—	56,369
Cigarette Tax	841,856	778,460	2,155,333
Corporation Tax	10,024,834	10,116,798	12,260,663
Horse Racing Revenues *	14,744	14,805	15,121
Insurance Gross Premiums Tax	4,194,286	2,712,595	2,755,626
Trailer Coach License (In-Lieu) Fees *	25,420	28,269	30,783
Mobilehome In-Lieu Tax †	—	—	—
Motor Vehicle License (In-Lieu) Fees	2,581,962	2,689,112	2,812,615
Motor Vehicle Fuel Tax – Diesel	441,002	541,435	875,641
Motor Vehicle Fuel Tax – Gasoline	4,562,315	4,304,385	5,772,801
Motor Vehicle Registration and Other Fees	4,333,614	4,476,553	4,906,643
Transportation Improvement Fees	—	—	909,147
Personal Income Tax	80,851,249	85,292,217	95,938,511
Retail Sales and Use Tax	34,875,825	35,393,121	36,371,733
Retail Sales and Use Tax – Fiscal Recovery	963,111	—	—
Retail Sales and Use Tax – Realignment	3,214,844	3,360,682	3,515,419
TOTAL MAJOR TAXES AND LICENSES	147,293,743	150,076,778	168,752,464
MINOR REVENUES			
Regulatory Taxes and Licenses ^	9,758,507	10,271,945	11,833,346
Revenue From Local Agencies	1,413,964	2,212,155	1,869,898
Services to the Public	509,414	540,130	536,113
Use of Property and Money §	373,756	492,378	772,272
Investment Income §	—	—	—
Miscellaneous	5,717,764	5,938,221	8,429,914
TOTAL MINOR REVENUES	17,773,405	19,454,829	23,441,543
TOTAL ALL REVENUES	\$ 165,067,148	\$ 169,531,607	\$ 192,194,007

* 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.

§ Beginning in FY 24/25, Income from Pooled Money Investments and Surplus Money Investments are reclassified from 'Use of Property and Money' to 'Investment Income' to align with Schedule 8, Budget Act Comparative Statement of Revenue.

2019	2020	2021	2022	2023	2024	2025
\$ 167,273	\$ 168,843	\$ 175,421	\$ 174,577	\$ 163,911	\$ 152,843	\$ 153,245
210,389	213,879	236,858	256,786	256,628	264,332	265,794
261,149	466,539	819,137	934,695	515,832	635,014	586,900
2,062,694	1,976,299	1,979,589	1,843,897	1,631,519	1,393,473	1,224,883
14,014,061	10,195,787	23,251,943	44,711,973	37,551,271	35,148,505	41,655,877
13,384	16,233	19,102	—	—	—	—
2,722,787	3,134,591	3,140,954	3,503,238	3,707,199	3,957,601	4,264,423
34,514	35,809	42,461	—	—	—	—
—	—	—	2,507	2,825	2,959	2,794
2,971,001	2,944,794	3,108,151	3,203,337	3,432,125	3,560,915	3,698,981
1,178,551	1,218,338	1,327,932	1,374,203	1,383,596	1,455,013	1,531,794
6,314,576	6,386,299	6,577,798	7,125,402	7,326,661	7,802,955	7,936,728
5,205,825	5,161,359	5,541,577	5,517,656	5,781,620	5,993,827	6,248,700
1,775,092	1,792,906	1,969,762	1,980,208	2,228,109	2,466,028	2,699,258
100,550,193	83,905,807	131,159,252	141,292,680	104,264,310	114,124,511	135,329,871
37,566,938	37,111,522	41,838,361	47,788,967	48,938,212	48,517,211	49,169,171
—	—	—	—	—	—	—
3,666,793	3,582,842	3,990,478	4,678,092	4,803,188	4,746,759	4,748,247
178,715,220	158,311,847	225,178,776	264,388,218	221,987,006	230,221,946	259,516,666
11,945,968	10,763,561	12,663,742	12,106,978	12,450,527	13,904,534	14,629,838
1,774,627	1,749,232	1,583,759	1,086,794	1,099,296	1,222,606	1,071,416
500,760	517,820	632,164	674,653	677,129	742,864	799,916
1,523,033	1,346,280	854,743	872,977	3,668,762	5,027,529	305,390
—	—	—	—	—	—	5,069,630
8,890,905	6,604,060	10,808,600	12,161,641	10,440,917	21,461,501	27,568,417
24,635,293	20,980,953	26,543,008	26,903,043	28,336,631	42,359,034	49,444,607
\$ 203,350,513	\$ 179,292,800	\$ 251,721,784	\$ 291,291,261	\$ 250,323,637	\$ 272,580,980	\$ 308,961,273

Governmental Cost Funds

Schedule of Expenditures by Function and Character

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2016	2017	2018
EXPENDITURES BY FUNCTION			
Legislative, Judicial, and Executive			
Legislative	\$ 362,845	\$ 381,601	\$ 397,732
Judicial	3,593,129	3,715,472	3,834,339
Executive	2,016,591	2,248,940	1,805,382
Business, Consumer Services, and Housing	831,493	1,134,851	891,944
Transportation	7,560,409	7,788,678	9,004,517
Natural Resources	2,908,453	2,969,790	3,546,890
Environmental Protection	2,858,230	2,966,221	3,686,908
Health and Human Services	51,906,730	57,018,457	59,990,840
Corrections and Rehabilitation	10,016,807	10,773,544	11,570,215
Education			
Education K – 12	47,105,843	48,577,998	50,978,259
Higher Education	13,470,420	13,765,678	14,415,823
Labor and Workforce Development	811,335	802,606	799,250
Government Operations	972,837	982,691	1,563,657
General Government			
Non-Agency Departments *	2,316,440	2,405,785	2,543,663
Tax Relief	413,953	422,752	420,303
Shared Revenues	2,139,016	1,297,140	1,838,436
Debt Service †	5,871,876	—	—
Other Statewide Expenditures ^	1,440,270	6,532,786	6,647,638
Reserved for Encumbrances	(503,745)	(1,125,846)	(1,127,577)
Statewide General Administrative Expenditures (Pro Rata)	(671,457)	(96,706)	(117,284)
General Fund Credits from Federal Funds (SWCAP)	(148,980)	(159,193)	(161,186)
TOTAL	\$ 155,272,495	\$ 162,403,245	\$ 172,529,749
EXPENDITURES BY CHARACTER			
State Operations	\$ 43,170,643	\$ 44,160,150	\$ 47,759,563
Local Assistance	111,415,101	117,176,655	124,032,641
Capital Outlay	686,751	1,066,440	737,545
TOTAL	\$ 155,272,495	\$ 162,403,245	\$ 172,529,749

* 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. Per Executive Order 25/26A, June 2025 payroll expenditures were deferred to fiscal year 2025-26, resulting in only 11 months of payroll expenses for fiscal year 2024-25.

2019	2020	2021	2022	2023	2024	2025
\$ 421,437	\$ 441,848	\$ 461,674	\$ 522,804	\$ 756,917	\$ 727,446	\$ 911,711
3,958,165	4,333,912	3,997,371	4,724,007	5,047,239	5,049,482	5,032,471
3,801,370	4,647,624	5,874,444	6,077,113	7,358,335	9,043,445	6,356,064
1,153,072	1,870,110	1,886,945	2,775,611	3,016,646	5,482,579	5,927,147
11,402,541	12,707,948	13,221,038	13,479,293	13,387,603	15,357,470	14,586,946
3,752,276	4,048,044	3,177,098	7,461,692	9,248,207	10,702,607	9,413,895
5,773,010	4,248,665	5,402,081	7,085,879	5,425,185	6,513,953	3,593,091
62,648,933	64,085,968	72,071,862	78,595,207	89,154,893	110,784,717	119,902,680
12,282,346	13,153,697	12,595,692	13,880,058	14,929,002	14,987,127	14,178,871
56,034,607	57,409,564	74,676,843	73,353,831	67,094,209	79,186,794	74,284,094
15,299,358	16,250,941	17,032,920	21,984,846	22,996,415	20,691,904	22,106,724
797,943	803,637	809,271	1,263,295	2,051,198	2,092,265	1,839,065
5,165,749	1,808,617	4,441,530	10,347,058	14,851,278	4,177,098	6,040,384
2,734,197	2,900,994	2,635,801	2,952,697	3,273,957	4,078,974	4,414,553
472,774	500,438	1,166,876	602,539	640,116	565,201	601,387
2,657,485	2,616,714	2,788,355	2,701,000	3,360,050	3,535,337	3,717,708
—	—	—	—	—	—	—
9,079,225	6,755,228	6,543,476	7,578,401	7,091,823	15,320,792	6,334,200
(4,086,372)	(3,152,377)	(675,970)	(8,333,205)	(7,518,656)	(12,222,178)	1,125,279
(109,029)	(98,186)	(70,611)	(98,006)	(56,855)	(11,129)	(104,358)
(196,766)	(178,234)	(179,933)	(167,992)	(196,948)	(154,535)	(154,065)
<u>\$ 193,042,321</u>	<u>\$ 195,155,152</u>	<u>\$ 227,856,763</u>	<u>\$ 246,786,128</u>	<u>\$ 261,910,614</u>	<u>\$ 295,909,349</u>	<u>\$ 300,107,847</u>
\$ 59,323,118	\$ 55,540,187	\$ 57,865,379	\$ 71,560,545	\$ 79,507,549	\$ 69,121,476	\$ 69,543,018
132,564,422	137,718,558	167,115,788	172,219,132	180,069,489	223,859,782	228,049,717
1,154,781	1,896,407	2,875,596	3,006,451	2,333,576	2,928,091	2,515,112
<u>\$ 193,042,321</u>	<u>\$ 195,155,152</u>	<u>\$ 227,856,763</u>	<u>\$ 246,786,128</u>	<u>\$ 261,910,614</u>	<u>\$ 295,909,349</u>	<u>\$ 300,107,847</u>

Governmental Cost Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Past Ten Fiscal Years Ended June 30

(Amounts in thousands)

	2016	2017	2018
REVENUES	\$ 165,067,148	\$ 169,531,607	\$ 192,194,007
EXPENDITURES			
State Operations	43,170,643	44,160,150	47,759,563
Local Assistance	111,415,101	117,176,655	124,032,641
Capital Outlay	686,751	1,066,440	737,545
Total Expenditures	155,272,495	162,403,245	172,529,749
OTHER FINANCING SOURCES (USES)			
Transfers From Other Funds	53,150,430	56,292,978	62,754,131
Transfers To Other Funds	(56,315,114)	(59,611,829)	(67,105,216)
Revenues Collected for Other Funds	117,310,168	121,755,341	134,752,352
Disbursements of Revenues Collected for Other Funds	(117,310,168)	(121,755,341)	(134,752,352)
Local Sales Taxes Collected	13,082,190	14,569,632	16,979,190
Distributions of Local Sales Taxes	(13,082,190)	(14,569,632)	(16,979,190)
Other Additions	22,796,494	23,510,849	25,096,212
Other Deductions	(21,464,735)	(23,434,598)	(24,920,765)
Total Other Financing Sources (Uses)	(1,832,925)	(3,242,600)	(4,175,638)
Excess of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Uses	7,961,728	3,885,762	15,488,620
FUND BALANCES			
Fund Balances (Deficit), Beginning	22,195,519 \$	27,799,154 \$	32,200,955
Restatements			
Prior Year Revenue Adjustments	(983,061)	880,164	1,399,910
Adjustments to Prior Year Appropriation Expenditures	(1,376,940)	(364,125)	(980,941)
Prior Year Surplus Adjustments	—	—	—
Fund Balances (Deficit), Beginning, Restated	19,835,518	28,315,193	32,619,924
Deferred Payroll *	1,618,971	1,707,518	1,551,314
Reserved for Encumbrances	3,629,024	4,754,854	5,882,431
Reserved for Unencumbered Balances of Continuing Appropriations	12,345,015	10,077,679	16,484,689
Special Funds for Economic Uncertainties †	—	—	1,205,075
Budget Stabilization Account ^	—	—	9,405,422
Contingency Reserve for Economic Uncertainties	12,726,579	16,070,333	10,229,560
Unreserved-Undesignated	(2,522,343)	(409,429)	3,350,053
Total Fund Balances (Deficit), Ending	\$ 27,797,246	\$ 32,200,955	\$ 48,108,544

* In fiscal year 2018-19, Senate Bill 83, Chapter 24, Statutes of 2019, repealed 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 2024-25, Executive Order 25/26-A, as authorized under Control Section 12.45 of the Budget Act of 2024 and pursuant to Government Code sections 12472.5 and 13302, deferred June payroll 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.

2019	2020	2021	2022	2023	2024	2025
\$ 203,350,513	\$ 179,292,800	\$ 251,721,784	\$ 291,291,261	\$ 250,323,637	\$ 272,580,980	\$ 308,961,273
59,323,118	55,540,187	57,865,379	71,560,545	79,507,549	69,121,476	69,543,018
132,564,422	137,718,558	167,115,788	172,219,132	180,069,489	223,859,782	228,049,717
1,154,781	1,896,407	2,875,596	3,006,451	2,333,576	2,928,091	2,515,112
193,042,321	195,155,152	227,856,763	246,786,128	261,910,614	295,909,349	300,107,847
72,076,059	68,426,714	87,342,388	100,198,444	94,205,105	86,076,140	104,398,745
(77,010,450)	(74,403,054)	(91,567,826)	(96,801,111)	(94,015,318)	(89,874,912)	(100,953,877)
141,906,676	121,814,022	184,625,018	219,668,284	177,848,757	184,591,016	213,299,163
(141,906,676)	(121,814,022)	(184,625,018)	(219,668,284)	(177,848,757)	(184,591,016)	(213,299,163)
18,253,409	18,365,959	20,180,076	25,291,664	26,037,183	26,030,733	26,222,967
(18,253,409)	(18,365,959)	(20,180,076)	(25,291,664)	(26,037,183)	(26,030,733)	(26,222,967)
27,865,103	29,371,303	34,358,977	38,737,378	43,574,180	45,338,604	39,437,148
(27,688,267)	(28,522,443)	(54,610,314)	(39,041,749)	(40,640,181)	(43,842,219)	(43,330,906)
(4,757,555)	(5,127,480)	(24,476,775)	3,092,962	3,123,786	(2,302,387)	(448,890)
5,550,637	(20,989,832)	(611,754)	47,598,095	(8,463,191)	(25,630,756)	8,404,536
48,108,544	54,207,113	53,261,109 □	77,713,936	138,707,324 \$	120,063,918	97,946,025
909,448	(39,492)	25,967,186	1,595,364	(5,819,485)	(1,688,246)	8,585,063
(361,516)	(911,293)	(902,605)	11,789,757	(4,360,730)	5,201,109	1,147,173
—	—	—	—	—	—	—
48,656,476	53,256,328	78,325,690	91,099,057	128,527,109	123,576,781	107,678,261
—	—	—	—	—	—	2,186,578
9,968,814	13,121,187	13,797,161	22,130,367	29,649,017	41,871,199	40,745,918
19,454,642	20,852,647	21,056,583	41,737,734	64,191,131	53,077,211	42,158,528
2,062,666	253	12,400	3,978,643	3,299,908	3,828,766	3,510,175
14,358,422	16,116,422	12,339,422	20,320,422	22,252,422	22,559,422	18,291,422
11,733,101	12,903,944	13,927,962	19,389,533	32,690,853	22,575,177	16,664,906
(3,370,532)	(30,727,957)	16,580,408	31,140,453	(32,019,413)	(45,965,750)	(7,474,730)
\$ 54,207,113	\$ 32,266,496	\$ 77,713,936	\$ 138,697,152	\$ 120,063,918	\$ 97,946,025	\$ 116,082,797

Governmental Cost Funds

Detailed Statement of Revenues

Year Ended June 30, 2025

(Amounts in thousands)

	General Fund	Special Funds	Total
MAJOR TAXES AND LICENSES			
Alcoholic Beverage Excise Tax - Beer and Wine	\$ 153,245	\$ —	\$ 153,245
Alcoholic Beverage Excise Tax - Distilled Spirits	265,794	—	265,794
Cannabis Excise & Cultivation Tax	—	586,900	586,900
Cigarette Tax	37,026	1,187,857	1,224,883
Corporation Tax	41,655,877	—	41,655,877
Insurance Gross Premiums Tax	4,264,423	—	4,264,423
Mobilehome In-Lieu Tax	906	1,888	2,794
Motor Vehicle License (In-Lieu) Fees	6	3,698,975	3,698,981
Motor Vehicle Fuel Tax – Diesel	—	1,531,794	1,531,794
Motor Vehicle Fuel Tax – Gasoline	—	7,936,728	7,936,728
Motor Vehicle Registration and Other Fees	—	6,248,700	6,248,700
Transportation Improvement Fees	—	2,699,258	2,699,258
Personal Income Tax	132,764,985	2,564,886	135,329,871
Retail Sales and Use Tax	33,898,727	15,270,444	49,169,171
Retail Sales and Use Tax – Fiscal Recovery	—	—	—
Retail Sales and Use Tax – Realignment	—	4,748,247	4,748,247
TOTAL MAJOR TAXES AND LICENSES	213,040,989	46,475,677	259,516,666

MINOR REVENUES

Regulatory Taxes and Licenses

Horse Racing Revenues	—	21,073	21,073
Trailer Coach License (In-Lieu) Fees	44,595	—	44,595
Cannabis Licensing Fees	—	30,008	30,008
Quarterly Public Utilities Commission Fees	—	296,043	296,043
Liquor License Fees	—	102,563	102,563
Genetic Disease Counseling	—	180,671	180,671
Energy Resources Surcharge	—	1,090,053	1,090,053
Other Regulatory Taxes	10,364	257,349	267,713
General Fish and Game Licenses, Tags, and Permits	6	129,791	129,797
Other Regulatory Licenses and Permits	7,201	9,585,808	9,593,009
Teacher Credential Fees	—	31,427	31,427
Insurance Company Fees and Penalties	—	99,973	99,973
Division of Real Estate License Fees	—	74,587	74,587
Beverage Container Redemption Fees	—	1,630,030	1,630,030
Hazardous Waste Control Fees	(7)	125,822	125,815
Insurance Department Fees and Assessments	—	250,646	250,646
Other	1,345	660,490	661,835
Total Regulatory Taxes and Licenses	63,504	14,566,334	14,629,838

* Beginning in FY 24/25, Income from Pooled Money Investments and Surplus Money Investments are reclassified from 'Use of Property and Money' to 'Investment Income' to align with Schedule 8, Budget Act Comparative Statement of Revenue.

	General Fund	Special Funds	Total
Revenue From Local Agencies			
Architecture Public Building Fees	—	99,300	99,300
Penalties on Felony Convictions	—	26,179	26,179
Fingerprint Identification Card Fees	—	103,173	103,173
Other	142,643	700,121	842,764
Total Revenue From Local Agencies	142,643	928,773	1,071,416
Services to the Public			
Pay Patients Board Charges	123	—	123
State Beach and Park Service Fees	—	140,607	140,607
Emergency Telephone User's Surcharge	—	270,503	270,503
Medicare Receipts from Federal Government	2,256	—	2,256
General Fees – Secretary of State	207	53,422	53,629
Personalized License Plates	—	74,468	74,468
Other	1,074	257,256	258,330
Total Services to the Public	3,660	796,256	799,916
Use of Property and Money *			
Federal Land Royalties	—	33,134	33,134
Rentals of State Property	24,846	93,940	118,786
State Lands Royalties	75,649	—	75,649
Other	26,656	51,165	77,821
Total Use of Property and Money	127,151	178,239	305,390
Investment Income *			
Income from Pooled Money Investments	3,076,983	7,389	3,084,372
Income from Surplus Money Investments	33,286	1,951,972	1,985,258
Total Investment Income	3,110,269	1,959,361	5,069,630
Miscellaneous			
Penalties and Interest on Unemployment and Disability Contributions	—	205,234	205,234
Sale of Fixed Assets	34,746	13,598	48,344
Revenue – Abandoned Property	1,832,790	13,543	1,846,333
Miscellaneous Revenue	64,464	3,293,061	3,357,525
Tribal Gaming Revenues	—	2	2
Delinquent Receivables - Cost Recovery GC 16583.1	649	73	722
Uninsured Motorist Fees	414	163	577
Other Revenue – Cost Recoveries	2,931,406	55,328	2,986,734
Penalty Assessments	156,920	1,721,565	1,878,485

(Continued)

Governmental Cost Funds

Detailed Statement of Revenues

Year Ended June 30, 2025

(Amounts in thousands)

	General Fund	Special Funds	Total
Auction Proceeds for Carbon Allowances	—	3,379,368	3,379,368
Other	20,013	13,845,080	13,865,093
Total Miscellaneous	5,041,402	22,527,015	27,568,417
TOTAL MINOR REVENUES	8,488,629	40,955,978	49,444,607
TOTAL REVENUES	\$ 221,529,618	\$ 87,431,655	\$ 308,961,273

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Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2025

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
LEGISLATIVE, JUDICIAL, AND EXECUTIVE		
Legislative		
Assembly	\$ 243,064	\$ 3,001
Joint Expenses	—	300,007
Legislative Counsel Bureau	180,449	—
Senate	184,471	719
Total Legislative	607,984	303,727
Judicial		
Commission on Judicial Performance	6,499	—
Contributions to Judges' Retirement System	317,077	—
Judicial Branch	2,907,927	1,800,968
Total Judicial	3,231,503	1,800,968
Executive		
California ABLE Act Board	1,022	—
California Alternative Energy and Advanced Transportation Financing Authority	—	509
California Debt and Investment Advisory Commission	—	3,186
California Debt Limit Allocation Committee	—	2,651
California Educational Facilities Authority	(159,422)	159,501
California Gambling Control Commission	—	8,138
California Health Facilities Financing Authority	47,982	172,073
California HOPE for Children Trust Account Board	15,000	—
California School Finance Authority	116,145	53,027
California State Controller's Office	140,958	13,422
California State Treasurer's Office	11,885	—
California Tax Credit Allocation Committee	—	11,793
Department of Insurance	6,266	333,077
Department of Justice	481,694	398,945
Governor's Office	25,087	115
Governor's Office of Business and Economic Development	127,335	71,792
Office of Emergency Services	746,246	228,217
Governor's Office of Land Use and Climate Innovation	479,678	21,301
Governor's Office of Service and Community Engagement	200,353	9,378
Office of Tax Appeals	24,960	—
Office of Technology and Solutions Integration	1,864	—
Office of the Inspector General	47,189	—
Office of the Lieutenant Governor	2,331	—
Scholarshare Investment Board	187,880	—
Secretary for Business, Consumer Services, and Housing Agency	15,588	1,038
Secretary for California Health and Human Services Agency	271,029	2,939
Secretary for Environmental Protection	9,748	17,485
Secretary for Government Operations Agency	18,847	—
Secretary for Labor and Workforce Development Agency	1,113	3,319
Secretary of State	74,432	83,602
Citizens Redistricting Commission	161	—
Total Secretary of State	74,593	83,602
Secretary for Transportation Agency	316,752	1,309,202
Secretary of the Natural Resources Agency	173,706	35,710

Total Expenditures		Classification by Character		
		State Operations	Local Assistance	Capital Outlay
\$	246,065	\$ 246,065	\$ —	\$ —
	300,007	300,007	—	—
	180,449	180,449	—	—
	185,190	185,190	—	—
	911,711	911,711	—	—
	6,499	6,499	—	—
	317,077	7,369	309,708	—
	4,708,895	1,159,359	3,539,536	10,000
	5,032,471	1,173,227	3,849,244	10,000
	1,022	1,022	—	—
	509	509	—	—
	3,186	3,186	—	—
	2,651	2,651	—	—
	79	79	—	—
	8,138	8,138	—	—
	220,055	139,977	80,078	—
	15,000	—	15,000	—
	169,172	1,131	168,041	—
	154,380	154,380	—	—
	11,885	11,885	—	—
	11,793	11,725	68	—
	339,343	254,909	84,434	—
	880,639	859,881	20,758	—
	25,202	25,202	—	—
	199,127	62,891	136,236	—
	974,463	490,522	475,629	8,312
	500,979	113,974	387,005	—
	209,731	131,948	77,783	—
	24,960	24,960	—	—
	1,864	1,864	—	—
	47,189	47,189	—	—
	2,331	2,331	—	—
	187,880	2,622	185,258	—
	16,626	16,626	—	—
	273,968	62,303	211,665	—
	27,233	20,620	6,613	—
	18,847	18,847	—	—
	4,432	4,432	—	—
	158,034	163,610	(5,576)	—
	161	161	—	—
	158,195	163,771	(5,576)	—
	1,625,954	11,592	1,614,362	—
	209,416	26,598	182,818	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2025

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
State Board of Equalization	29,815	—
Total Executive	3,415,644	2,940,420
TOTAL LEGISLATIVE, JUDICIAL, AND EXECUTIVE	7,255,131	5,045,115
BUSINESS, CONSUMER SERVICES, AND HOUSING		
Alcoholic Beverage Control Appeals Board	—	1,338
California Horse Racing Board	—	19,430
California Privacy Protection Agency	9,620	2,280
Cannabis Control Appeals Panel	—	2,872
Civil Right Department	48,873	9,766
Department of Alcoholic Beverage Control	—	102,081
Department of Cannabis Control	(12,423)	147,417
Department of Consumer Affairs	4,000	638,975
Department of Financial Protection and Innovation	661	166,183
Department of Housing and Community Development	3,946,584	779,015
Department of Real Estate	—	60,475
TOTAL BUSINESS, CONSUMER SERVICES, AND HOUSING	3,997,315	1,929,832
TRANSPORTATION		
Board of Pilot Commissioners for the Bays of San Francisco, San Pablo, and Suisun	—	3,934
California Transportation Commission	—	8,903
Department of Motor Vehicles	33,529	1,447,566
Department of the California Highway Patrol	48,338	3,209,132
Department of Transportation	172,889	8,176,691
High-Speed Rail Authority	—	349,016
High-Speed Rail Authority Office of the Inspector General	—	2,179
State Transit Assistance	—	1,134,769
TOTAL TRANSPORTATION	254,756	14,332,190
NATURAL RESOURCES		
Baldwin Hills and Urban Watersheds Conservancy	1,004	450
California Coastal Commission	36,958	3,540
California Conservation Corps	104,620	73,276
California Tahoe Conservancy	12,645	6,708
Coachella Valley Mountains Conservancy	511	445
Colorado River Board of California	(699)	—
Delta Protection Commission	—	1,397
Delta Stewardship Council	18,916	981
Department of Conservation	28,297	151,330
Department of Fish and Wildlife	201,878	400,379
Department of Forestry and Fire Protection	3,704,993	498,928
Department of Parks and Recreation	462,909	392,802
Department of Water Resources	1,071,789	516,594
Energy Resources Conservation and Development Commission	85,181	1,029,670
Exposition Park	24,693	12,017
California African-American Museum	12,072	367
Total Exposition Park	36,765	12,384
Native American Heritage Commission	2,624	—

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
29,815	29,815	—	—
6,356,064	2,707,580	3,640,172	8,312
12,300,246	4,792,518	7,489,416	18,312
1,338	1,338	—	—
19,430	19,430	—	—
11,900	11,900	—	—
2,872	2,872	—	—
58,639	58,639	—	—
102,081	99,143	2,938	—
134,994	148,914	(13,920)	—
642,975	642,975	—	—
166,844	164,554	2,290	—
4,725,599	174,453	4,551,146	—
60,475	60,475	—	—
5,927,147	1,384,693	4,542,454	—
3,934	3,934	—	—
8,903	8,903	—	—
1,481,095	1,475,595	2,091	3,409
3,257,470	3,238,969	13,753	4,748
8,349,580	5,188,028	756,083	2,405,469
349,016	49,577	—	299,439
2,179	2,179	—	—
1,134,769	—	1,134,769	—
14,586,946	9,967,185	1,906,696	2,713,065
1,454	497	957	—
40,498	30,171	10,327	—
177,896	178,128	(232)	—
19,353	14,347	4,272	734
956	583	373	—
(699)	(699)	—	—
1,397	1,397	—	—
19,897	19,897	—	—
179,627	186,481	(6,854)	—
602,257	558,615	43,642	—
4,203,921	3,849,257	346,319	8,345
855,711	723,872	119,891	11,948
1,588,383	1,197,810	190,480	200,093
1,114,851	281,378	833,473	—
36,710	36,710	—	—
12,439	12,439	—	—
49,149	49,149	—	—
2,624	2,624	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2025

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
Office of Energy Infrastructure Safety	—	40,132
Sacramento-San Joaquin Delta Conservancy	1,775	128
San Diego River Conservancy	578	401
San Francisco Bay Conservation and Development Commission	7,802	2,003
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy	33,484	(1,011)
San Joaquin River Conservancy	2,814	525
Santa Monica Mountains Conservancy	2,374	700
Sierra Nevada Conservancy	8,752	5,632
Special Resources Programs	—	5,206
State Coastal Conservancy	167,332	12,486
State Lands Commission	24,173	23,413
Wildlife Conservation Board	154,636	63,285
TOTAL NATURAL RESOURCES	6,172,111	3,241,784
ENVIRONMENTAL PROTECTION		
Department of Pesticide Regulation	4,404	135,544
Department of Resources Recycling and Recovery	(804,562)	1,903,405
Department of Toxic Substances Control	45,220	370,689
Office of Environmental Health Hazard Assessment	10,162	15,259
State Air Resources Board	57,533	917,848
State Water Resources Control Board	323,562	614,027
TOTAL ENVIRONMENTAL PROTECTION	(363,681)	3,956,772
HEALTH AND HUMAN SERVICES		
Behavioral Health Services Oversight and Accountability Commission	—	66,559
California Children and Families Commission	—	277,874
California Health Benefit Exchange	11,467	79,246
California Senior Legislature	206	—
Commission on Aging	47	—
Department of Aging	39,689	(33,070)
Department of Child Support Services	365,001	—
Department of Community Services and Development	1,129	141
Department of Developmental Services	10,016,379	1,808
Department of Health Care Access and Information	338,961	117,996
Department of Managed Health Care	—	141,161
Department of Public Health	890,274	1,017,714
Department of Rehabilitation	79,171	743
Department of Social Services	19,750,508	169,943
Department of State Hospitals	2,604,062	(45,892)
Emergency Medical Services Authority	35,011	4,802
State Department of Health Care Services	38,972,259	27,142,241
State Council on Developmental Disabilities	3,791	—
State-Local Realignment, 1991	—	7,953,669
State-Local Realignment, 2011	—	9,899,790
TOTAL HEALTH AND HUMAN SERVICES	73,107,955	46,794,725
CORRECTIONS AND REHABILITATION		
Board of State and Community Corrections	316,891	154,040

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
40,132	40,132	—	—
1,903	1,518	385	—
979	636	343	—
9,805	9,805	—	—
32,473	(212)	32,685	—
3,339	1,173	2,166	—
3,074	1,782	1,292	—
14,384	6,198	8,186	—
5,206	—	5,206	—
179,818	10,293	169,151	374
47,586	47,586	—	—
217,921	2,874	185,187	29,860
9,413,895	7,215,292	1,947,249	251,354
139,948	101,589	38,359	—
1,098,843	(559,104)	1,657,947	—
415,909	417,249	(1,340)	—
25,421	25,421	—	—
975,381	513,883	461,498	—
937,589	433,118	504,471	—
3,593,091	932,156	2,660,935	—
66,559	21,433	45,126	—
277,874	1,508	276,366	—
90,713	—	90,713	—
206	206	—	—
47	47	—	—
6,619	15,086	(8,467)	—
365,001	62,084	302,917	—
1,270	1,169	101	—
10,018,187	357,553	9,660,634	—
456,957	136,636	320,321	—
141,161	141,161	—	—
1,907,988	1,038,408	869,580	—
79,914	76,509	3,405	—
19,920,451	433,122	19,487,329	—
2,558,170	2,553,479	—	4,691
39,813	29,108	10,705	—
66,114,500	759,738	65,354,762	—
3,791	3,791	—	—
7,953,669	—	7,953,669	—
9,899,790	—	9,899,790	—
119,902,680	5,631,038	114,266,951	4,691
470,931	40,379	426,617	3,935

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2025

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
Department of Corrections and Rehabilitation	13,753,820	93
Federal Immigration Funding - Incarceration	(45,973)	—
Safe Neighborhoods and Schools Act	94,773	(94,773)
TOTAL CORRECTIONS AND REHABILITATION	14,119,511	59,360
EDUCATION		
Education K – 12		
California State Library	110,083	747
California State Summer School for the Arts	3,356	—
Commission on Teacher Credentialing	305,563	29,529
Department of Education	68,459,129	88,278
Special Schools		
California School for the Blind	15,934	—
California School for the Deaf – Fremont	45,924	—
California School for the Deaf – Riverside	43,488	—
Diagnostic Centers	18,840	—
Total Special Schools	124,186	—
Total Department of Education	68,583,315	88,278
Education Audit Appeals Panel	938	—
School Facilities Aid Program	932,581	(28,034)
State Contributions to the State Teachers' Retirement System	4,257,738	—
Total Education K – 12	74,193,574	90,520
Higher Education		
Board of Governors of the California Community Colleges	8,341,434	5,348
California Institute for Regenerative Medicine	—	3,000
California State University		
California State University Statewide Programs	319,565	1,500
California State University Campuses		
California Polytechnic State University, San Luis Obispo	285,518	—
California State Polytechnic University, Pomona	218,474	—
California State University, Bakersfield	113,883	—
California State University, Channel Islands	101,785	—
California State University, Chico	158,377	—
California State University, Dominguez Hills	139,718	—
California State University, East Bay	130,099	—
California State University, Fresno	228,845	—
California State University, Fullerton	359,839	—
California State University, Humboldt	123,994	—
California State University, Long Beach	380,756	—
California State University, Los Angeles	226,967	—
California State University, Maritime Academy	38,421	—
California State University, Monterey Bay	102,685	—
California State University, Northridge	358,587	—
California State University, Sacramento	245,354	—
California State University, San Bernardino	180,217	—
California State University, San Diego	386,943	—
California State University, San Francisco	279,535	—

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
13,753,913	13,477,502	165,068	111,343
(45,973)	(45,973)	—	—
—	—	—	—
14,178,871	13,471,908	591,685	115,278
110,830	27,361	83,469	—
3,356	3,356	—	—
335,092	35,092	300,000	—
68,547,407	145,246	68,402,163	(2)
15,934	15,934	—	—
45,924	45,924	—	—
43,488	43,488	—	—
18,840	18,840	—	—
124,186	124,186	—	—
68,671,593	269,432	68,402,163	(2)
938	938	—	—
904,547	—	904,547	—
4,257,738	—	4,257,738	—
74,284,094	336,179	73,947,917	(2)
8,346,782	24,865	8,321,917	—
3,000	3,000	—	—
321,065	321,065	—	—
285,518	285,518	—	—
218,474	218,474	—	—
113,883	113,883	—	—
101,785	101,785	—	—
158,377	158,377	—	—
139,718	139,718	—	—
130,099	130,099	—	—
228,845	228,845	—	—
359,839	359,839	—	—
123,994	123,994	—	—
380,756	380,756	—	—
226,967	226,967	—	—
38,421	38,421	—	—
102,685	102,685	—	—
358,587	358,587	—	—
245,354	245,354	—	—
180,217	180,217	—	—
386,943	386,943	—	—
279,535	279,535	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2025

(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
California State University, San Jose	314,939	—
California State University, San Marcos	137,811	—
California State University, Sonoma	90,686	—
California State University, Stanislaus	107,034	—
Total California State University Campuses	4,710,467	—
Total California State University	5,030,032	1,500
California Student Aid Commission	3,109,000	50
CSU Health Benefits for Retired Annuitants	454,195	—
College of Law, San Francisco	26,273	—
University of California	4,889,296	246,596
Total Higher Education	21,850,230	256,494
TOTAL EDUCATION	96,043,804	347,014
LABOR AND WORKFORCE DEVELOPMENT		
Agricultural Labor Relations Board	11,183	4,124
California Workforce Development Board	98,180	15,060
Department of Industrial Relations	24,294	774,006
Employment Development Department	713,347	181,479
Public Employment Relations Board	17,392	—
TOTAL LABOR AND WORKFORCE DEVELOPMENT	864,396	974,669
GOVERNMENT OPERATIONS		
California Department of Tax and Fee Administration	354,733	272,723
California Victim Compensation Board	28,098	63,997
Department of General Services	460,069	(136,747)
Department of Human Resources	31,995	—
Department of Technology	3,454,933	—
Franchise Tax Board	1,126,967	20,385
Office of Administrative Law	3,412	—
Office of Data and Innovation	16,041	4,243
Public Employees' Retirement System	337,000	—
State Personnel Board	2,535	—
TOTAL GOVERNMENT OPERATIONS	5,815,783	224,601
GENERAL GOVERNMENT		
Non-Agency Departments		
California Arts Council	39,012	958
California Citizens Compensation Commission	4	—
California State Auditor's Office	20,378	—
Commission on Asian and Pacific Islander American Affairs	891	—
Commission on Peace Officer Standards and Training	43,694	—
Commission on State Mandates	88,537	1,941
Commission on the Status of Women and Girls	1,364	—
Department of Finance	55,516	457
Department of Food and Agriculture	303,224	268,790
Department of Veterans Affairs	536,188	34,968
Fair Political Practices Commission	18,672	—
Financial Information System for California	87,286	—

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
314,939	314,939	—	—
137,811	137,811	—	—
90,686	90,686	—	—
107,034	107,034	—	—
4,710,467	4,710,467	—	—
5,031,532	5,031,532	—	—
3,109,050	24,925	3,084,125	—
454,195	454,195	—	—
26,273	26,273	—	—
5,135,892	5,135,892	—	—
22,106,724	10,700,682	11,406,042	—
96,390,818	11,036,861	85,353,959	(2)
15,307	15,307	—	—
113,240	11,075	102,165	—
798,300	755,248	43,052	—
894,826	851,621	43,205	—
17,392	17,392	—	—
1,839,065	1,650,643	188,422	—
627,456	626,109	1,347	—
92,095	41,095	51,000	—
323,322	323,322	—	—
31,995	31,995	—	—
3,454,933	3,454,933	—	—
1,147,352	1,142,087	—	5,265
3,412	3,412	—	—
20,284	20,284	—	—
337,000	337,000	—	—
2,535	2,535	—	—
6,040,384	5,982,772	52,347	5,265
39,970	12,032	27,938	—
4	4	—	—
20,378	20,378	—	—
891	891	—	—
43,694	29,719	13,975	—
90,478	3,161	87,317	—
1,364	1,364	—	—
55,973	55,973	—	—
572,014	358,312	213,702	—
571,156	520,544	50,612	—
18,672	18,672	—	—
87,286	87,286	—	—

(Continued)

Governmental Cost Funds

Detailed Statement of Expenditures by Function and Character

Year Ended June 30, 2025

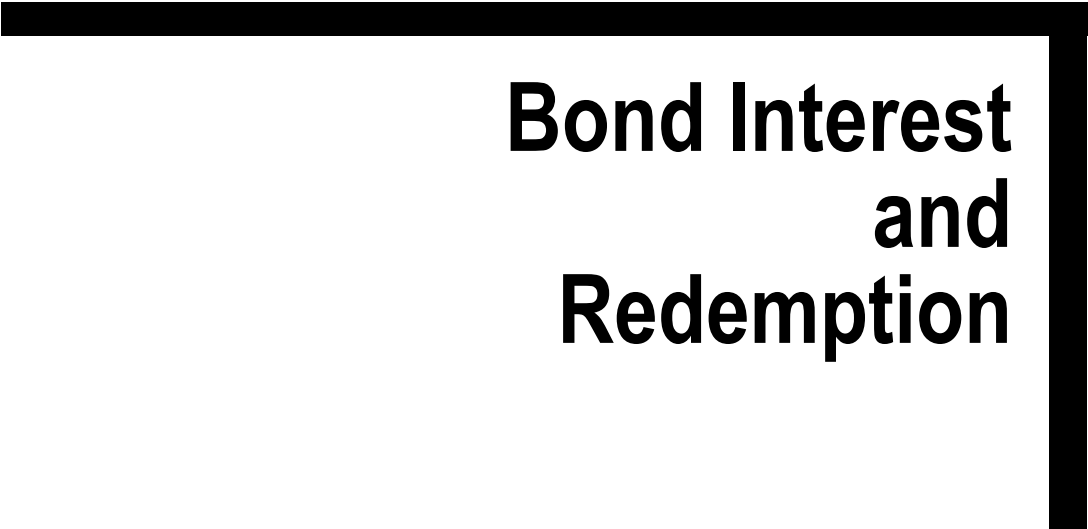
(Amounts in thousands)

	Classification by Fund Type	
	General Fund	Special Funds
Military Department	227,337	3,810
Milton Marks "Little Hoover" Commission on California State Government Organization and Economy	1,334	—
Public Utilities Commission	574,149	2,083,098
State Public Defender	22,945	—
Total Non-Agency Departments	2,020,531	2,394,022
Tax Relief/Local Government		
Local Government Financing	200,477	1
Payment to Counties for Costs of Homicide Trials	17	—
Tax Relief	385,145	(696)
Trial Court Security – Court Construction	9,023	—
Trial Court Security – Judgeships	7,420	—
Total Tax Relief	602,082	(695)
Shared Revenues	—	1,811,998
Apportionment of Geothermal Resources Development	—	1,658
Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	—	1,902,028
Apportionment of Off-Highway License Fees	—	1,725
Apportionment of Tideland Revenues	299	—
Total Shared Revenues	299	3,717,409
Total Tax Relief/Local Government	602,381	3,716,714
Statewide Expenditures		
Cash Management and Budgetary Loans	13,318	—
Equity Claims and Settlements and Judgements		
Settlements and Judgments by Department of Justice	19,777	27
Total Equity Claims and Settlements and Judgements	19,777	27
General Fund Credits from Federal Funds (SWCAP)	(154,065)	—
General Obligation Bonds and Commercial Paper	4,957,089	—
Health and Dental Benefits for Annuitants	2,577,837	—
Interest Payments to the Federal Government	90,074	4,434
June to July Payroll Deferral	(1,290,761)	(895,814)
Miscellaneous	29	309
Public School System Stabilization Account	455,025	327,049
Reserve for Liquidation of Encumbrances	2,421,784	(1,296,505)
Statewide General Administrative Expenditures (Pro Rata)	(1,003,575)	899,217
Supplemental Pension Payments	70,496	5,311
Total Statewide Expenditures	8,157,028	(955,972)
TOTAL GENERAL GOVERNMENT	10,779,940	5,154,764
TOTAL GOVERNMENTAL COST EXPENDITURES	\$ 218,047,021	\$ 82,060,826

Total Expenditures	Classification by Character		
	State Operations	Local Assistance	Capital Outlay
231,147	227,201	10	3,936
1,334	1,334	—	—
2,657,247	633,273	2,023,974	—
22,945	22,945	—	—
4,414,553	1,993,089	2,417,528	3,936
200,478	—	200,478	—
17	—	17	—
384,449	—	384,449	—
9,023	—	9,023	—
7,420	—	7,420	—
601,387	—	601,387	—
1,811,998	—	1,811,998	—
1,658	1,658	—	—
1,902,028	12,338	1,889,690	—
1,725	—	1,725	—
299	—	299	—
3,717,708	13,996	3,703,712	—
4,319,095	13,996	4,305,099	—
13,318	13,318	—	—
19,804	19,804	—	—
19,804	19,804	—	—
(154,065)	(154,065)	—	—
4,957,089	4,957,089	—	—
2,577,837	2,577,837	—	—
94,508	94,508	—	—
(2,186,575)	(2,186,062)	(427)	(86)
338	310	28	—
782,074	—	782,074	—
1,125,279	176,679	1,545,301	(596,701)
(104,358)	(104,358)	—	—
75,807	75,807	—	—
7,201,056	5,470,867	2,326,976	(596,787)
15,934,704	7,477,952	9,049,603	(592,851)
\$ 300,107,847	\$ 69,543,018	\$ 228,049,717	\$ 2,515,112

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Bond Interest and Redemption

General Obligation Bonds Interest and Redemption

June 30, 2025

(Amounts in thousands)

	Bonds Outstanding June 30, 2024	Issued
NON-SELF-LIQUIDATING BONDS		
Behavioral Health Infrastructure	\$ —	\$ 300,000
California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	1,501,870	116,495
California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All	1,298,955	457,005
California Library Construction and Renovation	188,080	12,240
California Park and Recreational Facilities	1,555	—
California Parklands	50	—
California Safe Drinking Water	13,495	—
California Stem Cell Research, Treatments, and Cures	1,605,360	415,425
California Wildlife, Coastal, and Park Land Conservation	18,155	—
Children's Hospital	1,453,535	216,460
Class-Size Reduction Kindergarten-University Public Education Facilities	2,905,735	241,995
Clean Air and Transportation Improvement	202,845	3,570
Clean Water	100	—
Clean Water and Water Conservation	755	—
Clean Water and Water Reclamation	3,000	—
County Correctional Facility Capital Expenditure and Youth Facility	6,875	—
Disaster Preparedness and Flood Prevention	2,781,900	132,860
Earthquake Safety and Public Building Rehabilitation	2,200	—
Fish and Wildlife Habitat Enhancement	1,925	—
Higher Education Facilities	53,050	525
Highway Safety, Traffic Reduction, Air Quality, and Port Security	12,951,205	1,350,435
Housing and Emergency Shelter	891,840	123,160
Kindergarten-University Public Education Facilities	28,091,905	1,310,330
New Prison Construction	3,145	—
Public Education Facilities	484,125	30,075
Safe, Clean, Reliable Water Supply	289,075	—
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	875,730	140,565
Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	3,152,255	187,965
Safe Drinking Water, Wildlife Prevention, Drought Preparedness, and Clean Air	—	—
Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection	878,810	152,125
Safe, Reliable High-Speed Passenger Train	5,185,860	1,226,800
School Building and Earthquake	2,660	—
School Facilities	70,200	—
Seismic Retrofit	550,150	33,905
State, Urban, and Coastal Park	535	—
Veterans and Affordable Housing	969,855	515,760
Veterans Homes	29,455	—
Veterans Housing and Homeless Prevention	242,020	46,940
Voting Modernization	35,635	—
Water Conservation	4,575	—
Water Conservation and Water Quality	5,715	—
Water Quality, Supply, and Infrastructure Improvement	2,913,435	465,130
Water Security, Clean Drinking Water, Coastal and Beach Protection	2,074,570	199,680
Total Non-Self-Liquidating Bonds	71,742,195	7,679,445
SELF-LIQUIDATING BONDS		
California Water Resources Development	35	—
Veterans' Farm and Home Purchase	634,445	300,000
Total Self-Liquidating Bonds	634,480	300,000
Total Bonded Debt	\$ 72,376,675	\$ 7,979,445

Interest	Redemption	Refunded	Bonds Outstanding June 30, 2025	Authorized and Unissued	Commercial Paper Authorized and Outstanding
\$ —	\$ —	\$ —	\$ 300,000	\$ 5,580,000	\$ 500,000
76,306	33,040	112,865	1,472,460	15,750	80,828
64,348	41,635	—	1,714,325	1,623,335	575,850
10,466	3,675	13,670	182,975	—	5,040
72	645	—	910	—	—
2	50	—	—	—	—
596	2,560	—	10,935	—	—
72,535	58,910	—	1,961,875	4,283,935	66,595
874	5,625	—	12,530	—	—
83,759	22,500	71,535	1,575,960	633,805	522,090
133,107	362,140	254,350	2,531,240	—	40
9,443	28,130	3,845	174,440	—	—
3	100	—	—	—	—
31	270	—	485	—	—
124	615	—	2,385	—	—
287	2,455	—	4,420	—	—
151,005	95,620	116,890	2,702,250	—	209,742
82	725	—	1,475	—	—
95	225	—	1,700	—	—
2,392	13,210	535	39,830	—	540
640,084	547,830	1,411,840	12,341,970	509,825	116,355
47,881	74,940	92,950	847,110	76,200	162,630
1,384,702	1,237,385	1,037,650	27,127,200	10,232,140	655,454
149	405	—	2,740	298	1,552
21,038	83,250	31,090	399,860	—	4,650
13,569	23,850	—	265,225	—	62,915
39,935	50,555	149,325	816,415	—	43,346
165,799	96,675	107,770	3,135,775	414,607	151,165
—	—	—	—	10,000,000	—
39,951	50,410	165,280	815,245	—	11,940
224,729	303,375	231,015	5,878,270	—	1,285,605
143	1,330	—	1,330	—	—
2,923	19,775	—	50,425	—	10,280
25,439	73,010	37,480	473,565	—	—
26	130	—	405	—	—
43,410	20,905	—	1,464,710	1,206,965	284,645
2,135	—	—	29,455	—	975
8,113	9,420	—	279,540	—	286,085
1,450	13,260	—	22,375	—	10,430
206	765	—	3,810	—	—
283	1,060	—	4,655	230	—
133,079	56,430	—	3,322,135	2,761,365	731,405
105,229	176,715	197,775	1,899,760	—	164,759
3,505,800	3,513,605	4,035,865	71,872,170	37,338,455	5,944,916
1	35	—	—	167,600	—
25,609	35,385	—	899,060	—	336,235
25,610	35,420	—	899,060	167,600	336,235
\$ 3,531,410	\$ 3,549,025	\$ 4,035,865	\$ 72,771,230	\$ 37,506,055	\$ 6,281,151

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2025

(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Behavioral Health Infrastructure	California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection	California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All	California Library Construction and Renovation
2026	\$ 12,985	\$ 274,245	\$ 134,554	\$ 16,297
2027	14,563	104,068	165,032	17,671
2028	35,988	124,444	144,073	15,402
2029	34,921	121,388	154,662	14,477
2030	12,420	111,161	129,580	14,820
2031	12,420	123,416	106,782	26,699
2032	12,420	159,968	97,927	16,147
2033	12,420	152,225	128,999	17,160
2034	12,420	193,264	94,734	30,808
2035	12,420	145,442	104,947	22,959
2036	12,420	164,251	104,225	22,612
2037	12,420	72,193	154,825	17,364
2038	12,420	154,053	67,240	12,167
2039	12,420	146,996	59,522	23,372
2040	12,420	18,772	115,493	8,664
2041	12,420	29,479	41,438	7,484
2042	26,705	2,038	83,465	—
2043	25,991	2,003	48,820	—
2044	53,851	5,894	72,098	—
2045	8,848	7,573	48,140	—
2046	8,848	819	88,116	—
2047	8,848	12,242	33,861	—
2048	8,848	238	80,386	—
2049	94,563	1,794	180,542	—
2050	5,000	3,395	31,675	—
2051	5,000	—	85,234	—
2052	5,000	—	76,657	—
2053	5,000	—	77,648	—
2054	5,000	—	127,387	—
2055	105,000	—	223,686	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
2060	—	—	—	—
Total Bonded Debt	613,999	2,131,361	3,061,748	284,103
Percent of Total Requirements	0.56%	1.93%	2.77%	0.26%
Total Interest Payments	313,999	658,901	1,347,423	101,128
Total Redemptions	\$ 300,000	\$ 1,472,460	\$ 1,714,325	\$ 182,975

Non-Self-Liquidating

California Park and Recreational Facilities	California Parklands	California Safe Drinking Water	California Stem Cell Research, Treatments, and Cures	California Wildlife, Coastal, and Park Land Conservation	Children's Hospital	Class-Size Reduction Kindergarten- University Public Education Facilities
\$ 512	\$ —	\$ 3,066	\$ 142,658	\$ 5,417	\$ 117,612	\$ 472,479
237	—	1,151	171,320	3,573	115,940	409,056
226	—	1,061	248,549	1,393	143,640	467,771
—	—	1,125	161,942	1,555	130,613	432,395
—	—	738	561,620	512	127,140	468,280
—	—	248	441,250	510	107,210	276,656
—	—	314	133,607	512	121,638	246,100
—	—	348	118,481	513	155,430	129,418
—	—	199	33,648	—	172,360	63,097
—	—	1,812	105,557	—	182,890	10,516
—	—	3,117	138,011	—	193,854	4,791
—	—	167	15,658	—	247,224	2,464
—	—	167	15,658	—	210,708	1,203
—	—	11	243,658	—	111,949	15,371
—	—	151	4,286	—	203,818	51
—	—	—	4,286	—	13,551	—
—	—	—	75,093	—	16,477	—
—	—	—	—	—	16,133	—
—	—	—	—	—	30,363	—
—	—	—	—	—	71,357	—
—	—	—	—	—	4,527	—
—	—	—	—	—	12,230	—
—	—	—	—	—	28,576	—
—	—	—	—	—	20,502	—
—	—	—	—	—	35,778	—
—	—	—	—	—	475	—
—	—	—	—	—	475	—
—	—	—	—	—	475	—
—	—	—	—	—	9,282	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
975	—	13,675	2,615,282	13,985	2,602,227	2,999,648
0.00%	0.00%	0.01%	2.37%	0.01%	2.36%	2.72%
65	—	2,740	653,407	1,455	1,026,267	468,408
\$ 910	\$ —	\$ 10,935	\$ 1,961,875	\$ 12,530	\$ 1,575,960	\$ 2,531,240

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2025
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Clean Air and Transportation Improvement	Clean Water	Clean Water and Water Conservation	Clean Water and Water Reclamation
2026	\$ 45,067	\$ —	\$ 174	\$ 774
2027	34,210	—	122	567
2028	31,091	—	117	478
2029	24,150	—	112	790
2030	22,084	—	—	—
2031	13,461	—	—	—
2032	12,339	—	—	—
2033	12,490	—	—	—
2034	5,245	—	—	—
2035	854	—	—	—
2036	721	—	—	—
2037	313	—	—	—
2038	159	—	—	—
2039	2,194	—	—	—
2040	—	—	—	—
2041	—	—	—	—
2042	—	—	—	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
2051	—	—	—	—
2052	—	—	—	—
2053	—	—	—	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
2060	—	—	—	—
Total Bonded Debt	204,378	—	525	2,609
Percent of Total Requirements	0.19%	0.00%	0.00%	0.00%
Total Interest Payments	29,938	—	40	224
Total Redemptions	\$ 174,440	\$ —	\$ 485	\$ 2,385

[illegible]

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2025
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Kindergarten-University Public Education Facilities	New Prison Construction	Public Education Facilities	Safe, Clean, Reliable Water Supply
2026	\$ 2,393,508	\$ 451	\$ 115,083	\$ 48,862
2027	2,608,651	455	127,703	43,371
2028	2,460,263	419	94,763	38,523
2029	2,411,062	418	58,693	33,824
2030	2,576,442	406	23,267	27,411
2031	2,706,295	949	10,684	25,985
2032	2,520,925	59	4,528	25,252
2033	2,374,527	61	3,661	21,932
2034	2,830,355	68	820	22,347
2035	2,291,837	—	830	13,527
2036	2,172,389	—	—	15,518
2037	1,843,871	—	—	3,453
2038	1,502,524	—	—	1,255
2039	2,133,943	—	—	10,029
2040	1,073,448	—	—	517
2041	1,283,988	—	—	10
2042	1,229,685	—	—	—
2043	572,911	—	—	—
2044	638,836	—	—	—
2045	507,458	—	—	—
2046	765,811	—	—	—
2047	421,995	—	—	—
2048	589,874	—	—	—
2049	385,149	—	—	—
2050	448,308	—	—	—
2051	512,578	—	—	—
2052	266,154	—	—	—
2053	257,388	—	—	—
2054	150,382	—	—	—
2055	87,502	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
2060	—	—	—	—
Total Bonded Debt	42,018,059	3,286	440,032	331,816
Percent of Total Requirements	38.03%	0.00%	0.40%	0.30%
Total Interest Payments	14,890,859	546	40,172	66,591
Total Redemptions	\$ 27,127,200	\$ 2,740	\$ 399,860	\$ 265,225

Non-Self-Liquidating						
Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection	Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection	Safe Drinking Water, Wildlife Prevention, Drought Preparedness, and Clean Air	Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection	Safe, Reliable High- Speed Passenger Train	School Building and Earthquake	School Facilities
\$ 150,116	\$ 267,547	\$ —	\$ 85,548	\$ 630,687	\$ 1,401	\$ 9,884
176,327	300,753	—	91,533	651,584	—	9,483
92,508	305,362	—	94,593	695,475	—	9,856
62,541	444,524	—	84,013	644,681	—	15,642
65,538	262,574	—	97,009	562,823	—	4,423
78,830	251,348	—	91,369	350,090	—	2,300
82,404	321,426	—	132,704	454,867	—	2,585
56,868	294,574	—	88,835	633,271	—	2,725
52,808	267,372	—	96,963	306,784	—	453
58,843	222,603	—	66,032	331,393	—	323
57,971	273,596	—	55,527	119,258	—	362
31,233	305,423	—	36,087	96,410	—	67
16,118	281,613	—	21,401	535,692	—	—
17,563	244,860	—	32,864	65,874	—	—
15,087	176,048	—	1,186	205,069	—	—
76,921	202,474	—	10,760	56,964	—	—
—	19,597	—	193	315,601	—	—
—	19,464	—	193	480,936	—	—
—	32,842	—	568	13,898	—	—
—	77,458	—	1,664	120,862	—	—
—	12,648	—	93	82,106	—	—
—	159,698	—	474	83,853	—	—
—	54,121	—	74	80,442	—	—
—	14,072	—	74	107,954	—	—
—	27,695	—	1,567	79,574	—	—
—	1,046	—	—	77,367	—	—
—	1,046	—	—	76,734	—	—
—	1,046	—	—	76,054	—	—
—	20,453	—	—	78,447	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,091,676	4,863,283	—	1,091,324	8,014,750	1,401	58,103
0.99%	4.40%	0.00%	0.99%	7.25%	0.00%	0.05%
275,261	1,727,508	—	276,079	2,136,480	71	7,678
\$ 816,415	\$ 3,135,775	\$ —	\$ 815,245	\$ 5,878,270	\$ 1,330	\$ 50,425

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2025
(Amounts in thousands)

FISCAL YEAR	Non-Self-Liquidating			
	Seismic Retrofit	State, Urban, and Coastal Park	Veterans and Affordable Housing	Veterans Homes
2026	\$ 80,346	\$ 150	\$ 90,860	\$ 2,764
2027	86,815	88	175,567	2,737
2028	86,834	85	93,954	2,704
2029	70,099	131	160,237	2,677
2030	53,599	—	328,463	2,649
2031	40,197	—	372,971	1,972
2032	36,678	—	165,999	1,972
2033	19,205	—	24,453	1,972
2034	32,877	—	29,631	12,452
2035	19,852	—	165,521	1,186
2036	18,404	—	267,446	1,186
2037	14,110	—	3,221	1,186
2038	14,238	—	3,221	1,186
2039	15,487	—	3,221	16,901
2040	—	—	3,221	—
2041	—	—	3,221	—
2042	—	—	56,430	—
2043	—	—	—	—
2044	—	—	—	—
2045	—	—	—	—
2046	—	—	—	—
2047	—	—	—	—
2048	—	—	—	—
2049	—	—	—	—
2050	—	—	—	—
2051	—	—	—	—
2052	—	—	—	—
2053	—	—	—	—
2054	—	—	—	—
2055	—	—	—	—
2056	—	—	—	—
2057	—	—	—	—
2058	—	—	—	—
2059	—	—	—	—
2060	—	—	—	—
Total Bonded Debt	588,741	454	1,947,637	53,544
Percent of Total Requirements	0.53%	0.00%	1.76%	0.05%
Total Interest Payments	115,176	49	482,927	24,089
Total Redemptions	\$ 473,565	\$ 405	\$ 1,464,710	\$ 29,455

Non-Self-Liquidating						Self-Liquidating
Veterans Housing and Homeless Prevention	Voting Modernization	Water Conservation	Water Conservation and Water Quality	Water Quality, Supply, and Infrastructure Improvement	Water Security, Clean Drinking Water, Coastal and Beach Protection	California Water Resources Development
\$ 18,258	\$ 8,997	\$ 746	\$ 1,298	\$ 273,257	\$ 161,955	\$ —
25,666	10,177	664	1,243	282,346	185,648	—
56,145	2,638	598	1,188	314,597	171,238	—
50,090	2,226	675	837	275,555	175,120	—
49,602	—	408	453	255,645	173,639	—
70,319	—	231	140	244,688	193,225	—
41,777	—	481	133	227,472	259,874	—
767	—	601	—	191,350	253,549	—
767	—	31	—	185,147	288,430	—
2,491	—	39	—	180,931	178,124	—
13,588	—	38	—	207,967	142,440	—
—	—	40	—	196,364	101,855	—
—	—	—	—	135,311	78,865	—
—	—	—	—	132,470	208,868	—
—	—	—	—	339,179	40,925	—
—	—	—	—	71,763	81,819	—
—	—	—	—	151,856	6,370	—
—	—	—	—	82,770	6,337	—
—	—	—	—	112,721	105,257	—
—	—	—	—	168,910	6,501	—
—	—	—	—	110,705	547	—
—	—	—	—	129,625	5,889	—
—	—	—	—	92,075	280	—
—	—	—	—	453,305	3,092	—
—	—	—	—	270,627	2,909	—
—	—	—	—	85,779	—	—
—	—	—	—	77,202	—	—
—	—	—	—	19,867	—	—
—	—	—	—	301,969	—	—
—	—	—	—	105,000	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
329,470	24,038	4,552	5,292	5,676,453	2,832,756	—
0.30%	0.02%	0.00%	0.00%	5.14%	2.56%	0.00%
49,930	1,663	742	637	2,354,318	932,996	—
\$ 279,540	\$ 22,375	\$ 3,810	\$ 4,655	\$ 3,322,135	\$ 1,899,760	\$ —

(Continued)

Bonded Debt

Annual Redemption and Interest Requirement

June 30, 2025
(Amounts in thousands)

FISCAL YEAR	<u>Self-Liquidating</u>	
	Veterans' Farm and Home Purchase	Total
2026	\$ 42,516	\$ 7,160,029
2027	63,391	7,329,290
2028	59,761	7,178,085
2029	63,324	7,083,861
2030	77,547	7,385,564
2031	75,837	6,839,490
2032	60,309	6,556,899
2033	65,438	6,170,814
2034	61,197	6,099,602
2035	46,699	5,559,397
2036	47,030	5,370,707
2037	47,379	4,794,461
2038	47,735	4,738,327
2039	42,588	4,700,823
2040	42,889	3,211,011
2041	48,285	2,904,404
2042	49,012	2,371,516
2043	49,718	2,291,374
2044	48,593	1,653,600
2045	46,595	1,583,613
2046	46,683	1,562,469
2047	45,035	1,255,369
2048	38,665	1,219,703
2049	33,840	1,318,026
2050	32,133	1,059,725
2051	31,351	799,924
2052	29,368	533,730
2053	29,979	468,551
2054	20,695	734,992
2055	22,159	543,347
2056	9,322	9,322
2057	—	—
2058	—	—
2059	—	—
2060	—	—
Total Bonded Debt	1,425,073	110,488,024
Percent of Total Requirements	1.30%	100.00%
Total Interest Payments	526,013	37,716,794
Total Redemptions	\$ 899,060	\$ 72,771,230

(Concluded)



Report of Accounts Outside the State Treasury

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2025

(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	
California ABLE Act Board (0981)						\$ 67,527,967
	California's 529A Qualified ABLE Program	Trust Account	Welfare and Institutions	4875-4885		67,527,967
California Alternative Energy and Advanced Transportation Financing Authority (0971)						18,011,637
	CAEATFA PACE Loss Rsv Program Fd	Investment Account	Public Resources	26033		11,466,499
	CHEEF EBDP Accounts	Investment Account	Public Resources	26033		6,545,138
California Exposition and State Fair (8560)						5,786,842
	Deferred Maintenance CS 6.10	Money Market Account	Food and Agricultural	4481		5,130,268
	Various	Checking Account	Food and Agricultural	4481		535,824
	Various	Demand Deposit Account	Food and Agricultural	4481		120,750
California Housing Finance Agency (2245)						917,468,745
	AHRB Accounts	Investment Account	Health and Safety	51003		160,327,411
	CALHFA Accounts	Checking Account	Health and Safety	51003		172,777,347
	CALHFA Accounts	Investment Account	Health and Safety	51003		136,314,382
	FFB Account	Interest Account	Health and Safety	51003		59,067
	FFB Accounts	Investment Account	Health and Safety	51003		3,175,207
	Multi Family Wire Accounts	Checking Account	Health and Safety	51003		13,746,347
	Single Family Wire Account	Checking Account	Health and Safety	51003		507,561
	Various	Checking Account	Health and Safety	51003		22,594,265
	Various	Investment Account	Health and Safety	51003		407,967,158
California Pollution Control Financing Authority (0974)						483,630,662
	CalCAP Account	Business Account	Health and Safety	44559.3		652,064
	CalCAP Accounts	Interest Account	Health and Safety	44559.3		8,922,925
	CalCAP Accounts	Money Market Account	Health and Safety	44559.3		364,811,864
	Collateral Support Accounts	Checking Account	Health and Safety	44559.3		5,650,284
	Collateral Support Accounts	Interest Account	Health and Safety	44559.3		10,870,454
	Collateral Support Account	Investment Account	Health and Safety	44559.3		2,036,793
	Collateral Support Accounts	Money Market Account	Health and Safety	44559.3		39,474,044
	Nuvison FCU	Business Account	Health and Safety	44559.3		22,526
	Various	Checking Account	Health and Safety	44559.3		942,728
	Various	Interest Account	Health and Safety	44559.3		18,710,925
	Various	Money Market Account	Health and Safety	44559.3		31,536,055
California State Lottery Commission (0850)						(59,670)
	IRS Deposit Account Pay at the District Office	Checking Account			07/06/2018	36,726
	Retailer Returned Items Account	Checking Account	Government	8880.55		(96,396)
California State University, San Diego (6790)						12,478
	TBC Bank	Checking Account	Education	89721		12,478
California State University, Statewide Programs (6620)						6,601,733,732
	CSU International Programs	Checking Account	Education	89721		156,779

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
	Trustees of the California State University	Checking Account	Education	89721		16,035,997
	Trustees of the California State University	Pooled Investment Account	Education	89721		6,585,538,973
	Trustees of the California State University - Sac Escrow	Escrow Account	Education	89035, 89036, 89046, 89048		1,983
CalSavers Retirement Savings Board (0984)						1,340,821,657
	CalSavers Retirement Savings Trust	Trust Account	Government	100004		1,340,821,657
Department of Child Support Services (5175)						21,904,751
	Master Disbursement Funding Account	Checking Account			08/18/2011	21,904,751
Department of Consumer Affairs (1111)						19,757,692
	California State Athletic Commission Boxers Pension Fund	Investment Account	Business and Professions	18882 (e)		4,783,446
	Cemetery & Funeral Bureau Accounts	Money Market Account	Business and Professions	7613.9		884,397
	DCA Cemetery & Funeral Accounts	Brokerage Account	Business and Professions	7613.9		9,012,313
	Dept of Consumer Affairs Gold Cross Mortuary Trust	Checking Account	Business and Professions	7613.9		20,008
	Elkins Property EC CA	Money Market Account	Business and Professions	7613.9		192,573
	Evergreen Cemetery Accounts	Brokerage Account	Business and Professions	7613.9		3,422,779
	Verdugo CEM Hills of Peace EC CA	Money Market Account	Business and Professions	7613.9		187,729
	Woodlawn Cemetery Endowment Care CA	Investment Account	Business and Professions	7613.9		1,254,447
Department of Corrections and Rehabilitation (5225)						500,394
	CDCR-Salinas Valley State Prison	Share Account			09/19/2014	252
	Correctional Training Facility CDCR	Share Account			08/12/2015	252
	DAPO-Financial Assistance	Checking Account			09/20/2013	499,890
Department of Developmental Services (4300)						88,693
	Canyon Springs Community Facility - Client Personal Trust Fund	Checking Account			12/04/2024	10,000
	Canyon Springs Savings Account	Savings Account			12/17/2013	16,485
	Porterville Developmental Center - Client Personal Trust Fund	Checking Account			12/04/2024	10,000
	Resident in BUS Money Market Account	Savings Account			01/09/2015	22,503
	STAR Special Purpose Trust Accounts	Checking Account			04/12/2022	29,705
Department of Education (6100)						862,741,794
	California Department of Education	Checking Account			12/15/2021	862,741,794

(Continued)

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2025

(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)						192,954,098
	National Fish and Wildlife Foundation	Investment Account	Government	Probate Code sections 18501-18		192,954,098
Department of Food and Agriculture (8570)						150,571,703
	Assessments Deposits	Checking Account	Food and Agricultural	64696		153,311
	ATM	Checking Account	Food and Agricultural	4481		434,218
	Auction	Checking Account	Food and Agricultural	4481		2,018,184
	Bank Draft	Checking Account			05/06/1988	43,172
	Business LOC	Cash Account	Food and Agricultural	4481		189,282
	Cash in Bank Accounts	Checking Account	Food and Agricultural	4481		1,650,492
	Certificate of Deposit	Certificate of Deposit	Food and Agricultural	4481, 58937		848,250
	Certificate of Deposit/Investment	Certificate of Deposit	Food and Agricultural	4481		543,096
	Checking	Checking Account	Food and Agricultural	4481, 58937, 58939		8,738,649
	Commercial Fertilizer Inspection	Checking Account	Food and Agricultural	227, 2318, 2320, 2321, 14503, 14591, 14593, 14601-14603, 14611, 14613, 14623		2,992,697
	Construction in Progress	Checking Account	Food and Agricultural	4481		39,520
	Cotton Pest Control	Checking Account	Food and Agricultural	6005, 52903, 52941, 52942, 52944, 52945		7,184,111
	Credit Card Accounts	Checking Account	Food and Agricultural	4481		57,623
	Curly Top Virus Program	Checking Account	Food and Agricultural	6005, 52903, 52941, 52942, 52944, 52945		2,827,052
	Depository	Checking Account	Food and Agricultural	64309		237,483
	Disbursement Account	Checking Account	Food and Agricultural	64309		236,860
	Exclusive Comm MMI	Money Market Account	Food and Agricultural	4481		113,354
	Feed and Livestock Drug Program	Checking Account	Food and Agricultural	227, 2750, 2751, 14232, 14291, 14293, 14325, 14351, 14363, 14381, 14961, 14991(b), 15051, 15053, 15055, 15056, 15061.1, 15061.2, 15062, 15071, 15071.5(a), 15075		1,043,053
	Fertilizer Research and Education	Checking Account	Food and Agricultural	227, 14611		2,759,662
	General Account	Checking Account	Food and Agricultural	4481, 58937		906,102
	Investment	Certificate of Deposit	Food and Agricultural	4481, 58937		541,038
	Investment	Checking Account	Food and Agricultural	4481		3,207
	Investment	Investment Account	Food and Agricultural	58937, 58939, 64311		13,868,547
	Investment	Money Market Account	Food and Agricultural	4481, 58937		1,087,999
	Investment	Savings Account	Food and Agricultural	4481, 76907		1,305,408
	JLA Account	Certificate of Deposit	Food and Agricultural	4481		18,347
	JLA Accounts	Checking Account	Food and Agricultural	4481		1,348,902
	JLA Account	Money Market Account	Food and Agricultural	4481		161,522

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
	JLA Account	Savings Account	Food and Agricultural	4481		5
	JR Fair Board	Checking Account	Food and Agricultural	4481		47,720
	JR Fair Board	Savings Account	Food and Agricultural	4481		9,026
	JR Livestock	Checking Account	Food and Agricultural	4481		6,742,700
	Milk Pooling	Checking Account	Food and Agricultural	62700, 62712(c), 62718, 62725		6,689,186
	Money Market	Business Account	Food and Agricultural	4481		1,402,320
	Money Market	Checking Account	Food and Agricultural	4481, 58937		701,556
	Money Market	Investment Account	Food and Agricultural	4481		215,056
	Money Market	Money Market Account	Food and Agricultural	4481, 58937, 58939, 64696		21,259,481
	Money Market	Savings Account	Food and Agricultural	4481		5,930,444
	Operating	Checking Account	Food and Agricultural	4481, 58937, 58939, 64696, 76906		38,519,074
	Operating	Savings Account	Food and Agricultural	4481, 65027		1,992,912
	Payroll	Checking Account	Food and Agricultural	4481, 58937, 58939, 64309		1,291,963
	Premium	Checking Account	Food and Agricultural	4481		419,503
	Premium	Savings Account	Food and Agricultural	4481		5,394
	Processing Advisory Board	Checking Account	Food and Agricultural	58939		309,485
	Reserve	Money Market Account	Food and Agricultural	58937		43,434
	Reserve	Savings Account	Food and Agricultural	4481		123,598
	Response Fund	Savings Account	Food and Agricultural	65027		857,548
	Savings	Savings Account	Food and Agricultural	4481, 58937		3,446,015
	Surplus Account	Savings Account	Food and Agricultural	64696		49,900
	Various	Checking Account	Food and Agricultural	4481, 58937		7,102,340
	Various	Savings Account	Food and Agricultural	4481		2,061,902
Department of Forestry and Fire Protection (3540)						5,000
	Federal Tax Payroll Deposit Account 351	Checking Account			01/17/1997	5,000
Department of Housing and Community Development (2240)						284,176,333
	HCD Wire Transfer Account	Checking Account			11/06/2014	284,176,333
Department of Motor Vehicles (2740)						67,034
	Change Order Account	Imprest Account			10/15/1992	67,034
Department of Pesticide Regulation (3930)						2,087
	Department of Pesticide Regulation	Checking Account			01/18/1996	2,087
Department of Rehabilitation (5160)						9,777
	Septinelli Memorial Trust	Savings Account			03/01/2013	9,777
Department of Social Services (5180)						215,788,636
	Community Care Expansion	Checking Account			04/05/2022	24,107,368
	Direct Deposit For Child Contractors	Checking Account			03/04/2022	47,966,475

(Continued)

Report of Accounts Outside the State Treasury

Active Accounts with Balances as of June 30, 2025

(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 State Hospitals (4440)	EBT Payment Disbursements	Checking Account			01/23/2019	143,714,793
						70,933
	CDMH-Napa State Hospital	Checking Account			06/01/2007	48
Department of Transportation (2660)	Client Trustee Accounts	Savings Account			12/18/2013	70,885
						560,952
	Checking Account	Checking Account			07/03/2013	99,904
Department of Veterans Affairs (8955)	Escrow Account	Escrow Account	Code of Civil Procedure	1240.01		99,400
	Money Market Account	Money Market Account			03/09/2015	361,648
						30,665,069
Department of Veterans Affairs (8955)	D.I.C. Checking	Checking Account			11/30/2016	148,854
	Donation Fund Accounts	Checking Account	Military and Veterans	1034		1,921,256
	EFT-Debit Account	Checking Account			03/01/2002	409
	F & H Checking	Checking Account			11/30/2016	173,278
	F & H Money Market	Money Market Account			11/30/2016	365,457
	Home Loan Funding Account	Checking Account			06/26/2018	6,654,941
	HQ CalVet Affairs Escrow Custodial Account	Checking Account			06/29/2020	566
	HQ VA Affairs P&I Custodial Account	Checking Account			06/29/2020	12,117
	Investment Account	Investment Account	Military and Veterans	987.25, 987.88, 987.881, 996.21		15,115,298
	Lancaster Certificate of Deposit	Certificate of Deposit	Military and Veterans	1034		280,537
	Members Trust Accounts	Checking Account	Military and Veterans	1034		3,989,038
	Morale Welfare Recreation and Operating Funds Accounts	Checking Account	Military and Veterans	1034		1,172,220
	Returned Items	Checking Account	Military and Veterans	1034		364
	VA Funding Fee Account	Checking Account			07/30/1999	830,734
						78,854,813
Department of Water Resources (3860)	CA DWR Commercial Paper Notes Series 1	Trustee Account	Water	11803		13,797
	CA DWR Commercial Paper Notes Series 2 Interest Account	Trustee Account	Water	11803		569
	CA DWR Commercial Paper Notes Series 4 Interest Account	Trustee Account	Water	11803		2,229
	CA DWR Commercial Paper Notes Series 5 Interest Account	Trustee Account	Water	11803		2,050
	CA DWR CVP Water System #22 Investment Summary Account	Investment Account	Water	11803		50,878,000
	CA DWR NVEnergy EA Assurance Escrow	Escrow Account	Water	11454		27,956,778
	CA DWR Taxable Commercial Paper Notes Series 3 Interest Account	Trustee Account	Water	11803		1,390
						13,162,667
Employment Development Department (7100)	Dishonored Checks	Checking Account			09/07/1967	182,744
	State Warrant Conversion	Checking Account			11/06/2005	1,444,740

Agency	Account Title	Type of Account	Authority		DOF Approval	Balance
			Code	Section		
Energy Resources Conservation and Development Commission (3360)	Voluntary Federal Income Tax	Checking Account			08/21/2009	5,614,885
	Wire Transfer Account	Checking Account			10/29/2001	5,920,298
						32,552,606
	DBA Energy Solution Investment Account	Investment Account			09/04/2024	32,552,606
Governor's Office of Business and Economic Development (GO-Biz) (0509)						1,712,742,944
	491216100 - C Catalyst Revolving Fund Wildfire & Forest Resilience	Trust Account	Government	63048.95		17,972,339
	491216110 - Climate Catalyst - General Income/Administration	Trust Account	Government	63048.95		15,172,495
	California Dream Fund Grants	Business Account			04/14/2022	1,105
	Calinfra Financial Assistance	Trust Account	Government	63048.91 - 63048.100		446,257,500
	Calinfra Program Income from Ops	Trust Account	Government	63048.91 - 63048.100		6,677,236
	Various	Trust Account	Government	5922(d), 63078, 63079		443,718,699
	Various	Trust Account	Government	63089.5		782,943,570
						365,801
Judicial Branch (0250)	Judicial Council AJP and CAC Account	Checking Account			02/23/2023	300,000
	Judicial Council Conference Reimbursement	Checking Account			03/08/2010	65,801
Public Employees' Retirement System (7900)						6,406,681
	CalPERS EFT	Checking Account			04/02/1999	6,406,681
Scholarshare Investment Board (0954)						18,844,357,964
	CalKIDS (BNY)	Trust Account	Education	CEC 69996-69996.9		1,095,659,288
	ScholarShare 529	Trust Account	Education	529/69980-69996, 70010-70011.9		17,748,698,676
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)						10,332,767
	California State Teachers Retirement System	Checking Account			04/04/2001	5,408,336
	Jones Lang Lasalle Americas INC AAF California State Teachers Retirement	Checking Account	Education	22380		4,924,431
Total Accounts Outside the State Treasury						\$ 31,913,580,244

(Concluded)

Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2025

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2025, 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, 2025.

California African-American Museum (3105)
California Children and Families Commission (4250)
California Debt and Investment Advisory Commission (0956)
California Debt Limit Allocation Committee (0959)
California Department of Tax and Fee Administration (7600)
California Educational Facilities Authority (0989)
California Gambling Control Commission (0855)
California Health Benefit Exchange (4800)
California Health Facilities Financing Authority (0977)
California Horse Racing Board (1750)
California Institute for Regenerative Medicine (6445)
California Polytechnic State University, San Luis Obispo (6820)
California Privacy Protection Agency (1703)
California State Polytechnic University, Pomona (6770)
California State Summer School for the Arts (6255)
California State University, Bakersfield (6650)
California State University, Channel Islands (6850)
California State University, Chico (6680)
California State University, Dominguez Hills (6690)
California State University, East Bay (6720)
California State University, Fresno (6700)
California State University, Fullerton (6710)
California State University, Humboldt (6730)
California State University, Long Beach (6740)
California State University, Los Angeles (6750)
California State University, Maritime Academy (6752)
California State University, Monterey Bay (6756)
California State University, Northridge (6760)
California State University, Sacramento (6780)
California State University, San Bernardino (6660)
California State University, San Francisco (6800)
California State University, San Jose (6810)
California State University, San Marcos (6840)
California State University, Sonoma (6830)
California State University, Stanislaus (6670)
California Student Aid Commission (6980)
California Tahoe Conservancy (3125)
California Tax Credit Allocation Committee (0968)
Commission on Peace Officer Standards and Training (8120)
Commission on Teacher Credentialing (6360)
Department of Alcoholic Beverage Control (2100)
Department of Cannabis Control (1115)
Department of Conservation (3480)

Report of Accounts Outside the State Treasury

Active Accounts as of June 30, 2025

The agencies listed below maintained active accounts outside the State Treasury. As of June 30, 2025, 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, 2025.

Department of Financial Protection and Innovation (1701)
Department of General Services (7760)
Department of Health Care Access and Information (4140)
Department of Human Resources (7501)
Department of Industrial Relations (7350)
Department of Insurance (0845)
Department of Justice (0820)
Department of Managed Health Care (4150)
Department of Parks and Recreation (3790)
Department of 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)
Exposition Park (3100)
Fair Political Practices Commission (8620)
Franchise Tax Board (7730)
Military Department (8940)
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 Board of Equalization (0860)
State Coastal Conservancy (3760)
State Controller's Office (0840)
State Lands Commission (3560)
State Treasurer (0950)
State Water Resources Control Board (3940)
Tax Relief (9100)

(Concluded)

Report of Accounts Outside the State Treasury

No Accounts Outside the State Treasury to Report as of June 30, 2025

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2025.

Agricultural Labor Relations Board (7300)
Alcoholic Beverage Control Appeals Board (2120)
Augmentation for Employee Compensation (9800)
Baldwin Hills and Urban Watersheds Conservancy (3835)
Behavioral Health Services Oversight and Accountability Commission (4560)
Board of Governors of the California Community Colleges (6870)
Board of Pilot Commissioners for the Bays of San Francisco, San Pablo, and Suisun (2670)
Board of State and Community Corrections (5227)
California Arts Council (8260)
California Citizens Compensation Commission (8385)
California Coastal Commission (3720)
California Conservation Corps (3340)
California Department of Aging (4170)
California Law Revision Commission (8830)
California School Finance Authority (0985)
California School for the Blind (6200)
California School for the Deaf — Fremont (6240)
California School for the Deaf — Riverside (6250)
California Senior Legislature (4185)
California State Auditor's Office (8855)
California State Library (6120)
California Transportation Commission (2600)
California Transportation Financing Authority (0964)
California Urban Waterfront Area Restoration Financing Authority (0983)
California Victim Compensation Board (7870)
California Workforce Development Board (7120)
Cannabis Control Appeals Panel (1045)
Capital Outlay Planning and Studies Funding (9860)
Cash Management and Budgetary Loans (9620)
Citizens Redistricting Commission (0911)
Civil Rights Department (1700)
Coachella Valley Mountains Conservancy (3850)
Colorado River Board of California (3460)
Commission on Aging (4180)
Commission on Asian and Pacific Islander American Affairs (8825)
Commission on Judicial Performance (0280)
Commission on State Mandates (8885)
Commission on the Status of Women and Girls (8820)
Delta Protection Commission (3840)
Delta Stewardship Council (3885)
Department of Community Services and Development (4700)
Department of Finance (8860)
Diagnostic Centers (6260)
Education Audit Appeals Panel (6125)

Report of Accounts Outside the State Treasury

No Accounts Outside the State Treasury to Report as of June 30, 2025

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2025.

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 Office of Land Use and Climate Innovation (0650)
 Governor's Office of Service and Community Engagement (0680)
 Governor's Portrait (0720)
 High-Speed Rail Authority (2665)
 High-Speed Rail Authority Office of the Inspector General (2667)
 Interest Payments to the Federal Government (9625)
 Legislative Counsel Bureau (0160)
 Milton Marks "Little Hoover" Commission on California State Government Organization and Economy (8780)
 Native American Heritage Commission (3780)
 Office of Administrative Law (7910)
 Office of Data and Innovation (7504)
 Office of Energy Infrastructure Safety (3355)
 Office of Environmental Health Hazard Assessment (3980)
 Office of Tax Appeals (0870)
 Office of Technology and Solutions Integration (0531)
 Office of the Inspector General (0552)
 Office of the Lieutenant Governor (0750)
 Public Works Board (8850)
 Sacramento-San Joaquin Delta Conservancy (3875)
 San Diego River Conservancy (3845)
 San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy (3825)
 San Joaquin River Conservancy (3830)
 Santa Monica Mountains Conservancy (3810)
 Secretary for Business, Consumer Services, and Housing Agency (0515)
 Secretary for California Health and Human Services Agency (0530)
 Secretary for Environmental Protection (0555)
 Secretary for Government Operations Agency (0511)
 Secretary for Labor and Workforce Development Agency (0559)
 Secretary for Transportation Agency (0521)
 Settlements and Judgments by Department of Justice (9672)
 Sierra Nevada Conservancy (3855)
 Special Resources Programs (3110)
 State Council on Developmental Disabilities (4100)
 State Independent Living Council (5170)
 State Personnel Board (7503)
 State Public Defender (8140)

(Continued)

Report of Accounts Outside the State Treasury

No Accounts Outside the State Treasury to

Report as of June 30, 2025

The agencies listed below certified they had no accounts outside the State Treasury to report as of June 30, 2025.

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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Chief Operating Officer

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Special Thanks

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