

## 4250 California Children and Families Commission

## FUND CONDITION STATEMENTS

	2012-13*	2013-14*	2014-15*
<b>0585 Counties Children and Families Account, California Children and Families Trust</b>			
<b>Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	\$1	\$1
Prior year adjustments	\$31,368	-	-
Adjusted Beginning Balance	\$31,368	\$1	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	53	66	66
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	360,401	346,792	334,792
Total Revenues, Transfers, and Other Adjustments	\$360,454	\$346,858	\$334,858
Total Resources	\$391,822	\$346,859	\$334,859
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	391,821	346,858	334,858
Total Expenditures and Expenditure Adjustments	\$391,821	\$346,858	\$334,858
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1
<b>0623 California Children and Families First Trust Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$4	\$4	\$4
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	481,238	466,000	451,000
150300 Income From Surplus Money Investments	94	94	94
Transfers and Other Adjustments:			
TO0004 To Breast Cancer Fund per Health and Safety Code Section 130105	-3,400	-3,400	-3,400
TO0231 To Health Education Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-9,300	-9,300	-9,300
TO0234 To Research Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-2,300	-2,300	-2,300
TO0585 To Counties Children & Families Account, California Children & Families Trust Fund per Health and Safety Code Section 130105	-360,401	-346,792	-334,792
TO0631 To Mass Media Communications Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-27,030	-26,010	-25,110
TO0634 To Education Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-22,525	-21,480	-20,925
TO0636 To Child Care Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-13,515	-13,005	-12,555
TO0637 To Research and Development Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-13,515	-13,005	-12,555
TO0638 To Administration Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-4,505	-4,335	-4,185
TO0639 To Unallocated Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-9,010	-8,670	-8,370
Total Revenues, Transfers, and Other Adjustments	\$15,831	\$17,797	\$17,602
Total Resources	\$15,835	\$17,801	\$17,606
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	15,831	17,797	17,578

\* Dollars in thousands, except in Salary Range.

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Total Expenditures and Expenditure Adjustments	\$15,831	\$17,797	\$17,578
FUND BALANCE	\$4	\$4	\$28
Reserve for economic uncertainties	4	4	28

### 0631 Mass Media Communications Account, California Children and Families Trust

	2012-13*	2013-14*	2014-15*
<b>Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$19,731	\$20,220	\$20,289
Prior year adjustments	14	-	-
Adjusted Beginning Balance	\$19,745	\$20,220	\$20,289
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
142500 Miscellaneous Services to the Public	711	-	-
150300 Income From Surplus Money Investments	68	69	69
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	27,030	26,010	25,110
Total Revenues, Transfers, and Other Adjustments	\$27,809	\$26,079	\$25,179
Total Resources	\$47,554	\$46,299	\$45,468
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	27,334	26,010	25,179
Total Expenditures and Expenditure Adjustments	\$27,334	\$26,010	\$25,179
FUND BALANCE	\$20,220	\$20,289	\$20,289
Reserve for economic uncertainties	20,220	20,289	20,289

### 0634 Education Account, California Children and Families Trust Fund <sup>s</sup>

BEGINNING BALANCE	\$21,237	\$33,949	\$33,754
Prior year adjustments	-116	-	-
Adjusted Beginning Balance	\$21,121	\$33,949	\$33,754
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	113	125	125
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	22,525	21,480	20,925
Total Revenues, Transfers, and Other Adjustments	\$22,638	\$21,605	\$21,050
Total Resources	\$43,759	\$55,554	\$54,804
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	9,810	21,800	21,050
Total Expenditures and Expenditure Adjustments	\$9,810	\$21,800	\$21,050
FUND BALANCE	\$33,949	\$33,754	\$33,754
Reserve for economic uncertainties	33,949	33,754	33,754

### 0636 Child Care Account, California Children and Families Trust Fund <sup>s</sup>

BEGINNING BALANCE	\$24,499	\$27,787	\$27,787
Prior year adjustments	88	-	-
Adjusted Beginning Balance	\$24,587	\$27,787	\$27,787
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	84	90	90
Transfers and Other Adjustments:			

\* Dollars in thousands, except in Salary Range.

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	2012-13*	2013-14*	2014-15*
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	13,515	13,005	12,555
Total Revenues, Transfers, and Other Adjustments	<u>\$13,599</u>	<u>\$13,095</u>	<u>\$12,645</u>
Total Resources	\$38,186	\$40,882	\$40,432
<b>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>10,399</u>	<u>13,095</u>	<u>12,645</u>
Total Expenditures and Expenditure Adjustments	<u>\$10,399</u>	<u>\$13,095</u>	<u>\$12,645</u>
FUND BALANCE	\$27,787	\$27,787	\$27,787
Reserve for economic uncertainties	27,787	27,787	27,787

**0637 Research and Development Account, California Children and Families Trust Fund**

BEGINNING BALANCE	\$12,384	\$17,371	\$17,371
Prior year adjustments	<u>-18</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$12,366	\$17,371	\$17,371
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
150300 Income From Surplus Money Investments	48	46	46
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	13,515	13,005	12,555
Total Revenues, Transfers, and Other Adjustments	<u>\$13,563</u>	<u>\$13,051</u>	<u>\$12,601</u>
Total Resources	\$25,929	\$30,422	\$29,972
<b>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>8,558</u>	<u>13,051</u>	<u>12,601</u>
Total Expenditures and Expenditure Adjustments	<u>\$8,558</u>	<u>\$13,051</u>	<u>\$12,601</u>
FUND BALANCE	\$17,371	\$17,371	\$17,371
Reserve for economic uncertainties	17,371	17,371	17,371

**0638 Administration Account, California Children and Families Trust Fund<sup>s</sup>**

BEGINNING BALANCE	\$23,089	\$22,839	\$22,285
Prior year adjustments	<u>146</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$23,235	\$22,839	\$22,285
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
150300 Income From Surplus Money Investments	67	74	74
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	4,505	4,335	4,185
Total Revenues, Transfers, and Other Adjustments	<u>\$4,572</u>	<u>\$4,409</u>	<u>\$4,259</u>
Total Resources	\$27,807	\$27,248	\$26,544
<b>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
0840 State Controller (State Operations)	4	-	-
4250 California Children and Families Commission (State Operations)	4,942	4,942	4,942
8880 Financial Information System for California (State Operations)	<u>22</u>	<u>21</u>	<u>4</u>
Total Expenditures and Expenditure Adjustments	<u>\$4,968</u>	<u>\$4,963</u>	<u>\$4,946</u>
FUND BALANCE	\$22,839	\$22,285	\$21,598
Reserve for economic uncertainties	22,839	22,285	21,598

\* Dollars in thousands, except in Salary Range.

## 4250 California Children and Families Commission

	2012-13*	2013-14*	2014-15*
<b>0639 Unallocated Account, California Children and Families Trust Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$10,642	\$13,342	\$13,342
Prior year adjustments	-25	-	-
Adjusted Beginning Balance	\$10,617	\$13,342	\$13,342
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	36	36	36
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	9,010	8,670	8,370
Total Revenues, Transfers, and Other Adjustments	\$9,046	\$8,706	\$8,406
Total Resources	\$19,663	\$22,048	\$21,748
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	6,321	8,706	8,406
Total Expenditures and Expenditure Adjustments	\$6,321	\$8,706	\$8,406
FUND BALANCE	\$13,342	\$13,342	\$13,342
Reserve for economic uncertainties	13,342	13,342	13,342

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