

4250 California Children and Families Commission

FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
0585 Counties Children and Families Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	\$1	\$1	\$1
Prior Year Adjustments	31,259	-	-
Adjusted Beginning Balance	\$31,260	\$1	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	34	-	-
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Counties Children and Families Account, California Children and Families Trust Fund (0585), per Health and Safety Code Section 130105	344,416	323,909	314,357
Total Revenues, Transfers, and Other Adjustments	\$344,450	\$323,909	\$314,357
Total Resources	\$375,710	\$323,910	\$314,358
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	375,709	323,909	314,357
Total Expenditures and Expenditure Adjustments	\$375,709	\$323,909	\$314,357
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1
 0623 California Children and Families First Trust Fund ^s			
BEGINNING BALANCE	\$4	\$4	\$3
Adjusted Beginning Balance	\$4	\$4	\$3
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	460,634	437,366	425,555
4163000 Investment Income - Surplus Money Investments	74	70	70
4171300 Donations	200	-	-
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Administration Account, California Children and Families Trust Fund (0638), per Health and Safety Code Section 130105	-4,305	-4,049	-3,930
Revenue Transfer from California Children and Families First Trust Fund (0623) to Breast Cancer Fund (0004), per Health and Safety Code Section 130105	-3,000	-3,300	-3,300
Revenue Transfer from California Children and Families First Trust Fund (0623) to Child Care Account, California Children and Families Trust Fund (0636), per Health and Safety Code Section 130105	-12,916	-12,147	-11,788
Revenue Transfer from California Children and Families First Trust Fund (0623) to Counties Children and Families Account, California Children and Families Trust Fund (0585), per Health and Safety Code Section 130105	-344,416	-323,909	-314,357
Revenue Transfer from California Children and Families First Trust Fund (0623) to Education Account, California Children and Families Trust Fund (0634), per Health and Safety Code Section 130105	-21,526	-20,244	-19,647
Revenue Transfer from California Children and Families First Trust Fund (0623) to Health Education Account, Cigarette and Tobacco Products Surtax Fund (0231), per Health and Safety Code Section 130105	-8,500	-9,150	-9,150
Revenue Transfer from California Children and Families First Trust Fund (0623) to Mass Media Communications Account, California Children and Families Trust Fund (0631), per Health and Safety Code Section 130105	-26,031	-24,293	-23,577

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Revenue Transfer from California Children and Families First Trust Fund (0623) to Research Account, Cigarette and Tobacco Products Surtax Fund (0234), per Health and Safety Code Section 130105	-2,100	-2,290	-2,290
Revenue Transfer from California Children and Families First Trust Fund (0623) to Research and Development Account, California Children and Families Trust Fund (0637), per Health and Safety Code Section 130105	-12,916	-12,147	-11,788
Revenue Transfer from California Children and Families First Trust Fund (0623) to Unallocated Account, California Children and Families Trust Fund (0639), per Health and Safety Code Section 130105	-8,610	-8,097	-7,859
Total Revenues, Transfers, and Other Adjustments	<u>\$16,588</u>	<u>\$17,810</u>	<u>\$17,939</u>
Total Resources	\$16,592	\$17,814	\$17,942
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	16,588	17,810	17,939
Total Expenditures and Expenditure Adjustments	<u>\$16,588</u>	<u>\$17,810</u>	<u>\$17,939</u>
FUND BALANCE	\$4	\$3	\$3
Reserve for economic uncertainties	4	3	3

0631 Mass Media Communications Account, California Children and Families Trust

	Fund^s		
BEGINNING BALANCE	\$20,220	\$20,500	\$7,134
Prior Year Adjustments	485	-	-
Adjusted Beginning Balance	<u>\$20,705</u>	<u>\$20,500</u>	<u>\$7,134</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4143500 Miscellaneous Services to the Public	661	500	500
4163000 Investment Income - Surplus Money Investments	61	61	21
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Mass Media Communication Account, California Children and Families Trust Fund (0631), per Health and Safety Code Section 130105	26,031	24,293	23,577
Total Revenues, Transfers, and Other Adjustments	<u>\$26,753</u>	<u>\$24,854</u>	<u>\$24,098</u>
Total Resources	\$47,458	\$45,354	\$31,232
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	26,958	38,220	27,769
Total Expenditures and Expenditure Adjustments	<u>\$26,958</u>	<u>\$38,220</u>	<u>\$27,769</u>
FUND BALANCE	\$20,500	\$7,134	\$3,463
Reserve for economic uncertainties	20,500	7,134	3,463

0634 Education Account, California Children and Families Trust Fund^s

BEGINNING BALANCE	\$33,949	\$42,467	\$23,544
Prior Year Adjustments	1,444	-	-
Adjusted Beginning Balance	<u>\$35,393</u>	<u>\$42,467</u>	<u>\$23,544</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	99	127	71
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Education Account, California Children and Families Trust Fund (0634), per Health and Safety Code Section 130105	21,526	20,244	19,647

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4250 California Children and Families Commission

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Total Revenues, Transfers, and Other Adjustments	\$21,625	\$20,371	\$19,718
Total Resources	\$57,018	\$62,838	\$43,262
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	14,551	39,294	2,902
Total Expenditures and Expenditure Adjustments	<u>\$14,551</u>	<u>\$39,294</u>	<u>\$2,902</u>
FUND BALANCE	\$42,467	\$23,544	\$40,360
Reserve for economic uncertainties	42,467	23,544	40,360
0636 Child Care Account, California Children and Families Trust Fund^s			
BEGINNING BALANCE	\$27,787	\$29,788	\$15,198
Prior Year Adjustments	369	-	-
Adjusted Beginning Balance	<u>\$28,156</u>	<u>\$29,788</u>	<u>\$15,198</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	75	89	46
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Child Care Account, California Children and Families Trust Fund (0636), per Health and Safety Code Section 130105	12,916	12,147	11,788
Total Revenues, Transfers, and Other Adjustments	<u>\$12,991</u>	<u>\$12,236</u>	<u>\$11,834</u>
Total Resources	\$41,148	\$42,024	\$27,032
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	11,360	26,826	12,722
Total Expenditures and Expenditure Adjustments	<u>\$11,360</u>	<u>\$26,826</u>	<u>\$12,722</u>
FUND BALANCE	\$29,788	\$15,198	\$14,310
Reserve for economic uncertainties	29,788	15,198	14,310
0637 Research and Development Account, California Children and Families Trust Fund^s			
BEGINNING BALANCE	\$17,371	\$25,903	\$26,840
Prior Year Adjustments	611	-	-
Adjusted Beginning Balance	<u>\$17,982</u>	<u>\$25,903</u>	<u>\$26,840</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	53	78	80
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Research and Development Account, California Children and Families Trust Fund (0637), per Health and Safety Code Section 130105	12,916	12,147	11,788
Total Revenues, Transfers, and Other Adjustments	<u>\$12,969</u>	<u>\$12,225</u>	<u>\$11,868</u>
Total Resources	\$30,951	\$38,128	\$38,708
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	5,048	11,288	2,527
Total Expenditures and Expenditure Adjustments	<u>\$5,048</u>	<u>\$11,288</u>	<u>\$2,527</u>
FUND BALANCE	\$25,903	\$26,840	\$36,181
Reserve for economic uncertainties	25,903	26,840	36,181

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0638 Administration Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$22,839	\$21,442	\$19,339
Prior Year Adjustments	<u>22</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$22,861	\$21,442	\$19,339
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	53	64	58
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Administration Account, California Children and Families Trust Fund (0638), per Health and Safety Code Section 130105	4,305	4,049	3,930
Total Revenues, Transfers, and Other Adjustments	<u>\$4,358</u>	<u>\$4,113</u>	<u>\$3,988</u>
Total Resources	\$27,218	\$25,555	\$23,327
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (State Operations)	5,755	6,212	6,709
8880 Financial Information System for California (State Operations)	<u>21</u>	<u>4</u>	<u>8</u>
Total Expenditures and Expenditure Adjustments	<u>\$5,776</u>	<u>\$6,216</u>	<u>\$6,717</u>
FUND BALANCE	\$21,442	\$19,339	\$16,610
Reserve for economic uncertainties	21,442	19,339	16,610
0639 Unallocated Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$13,342	\$14,365	\$7,918
Prior Year Adjustments	<u>-1</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$13,341	\$14,365	\$7,918
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	60	43	24
Transfers and Other Adjustments			
Revenue Transfer from California Children and Families First Trust Fund (0623) to Unallocated Account, California Children and Families Trust Fund (0639), per Health and Safety Code Section 130105	8,610	8,097	7,859
Total Revenues, Transfers, and Other Adjustments	<u>\$8,670</u>	<u>\$8,140</u>	<u>\$7,883</u>
Total Resources	\$22,012	\$22,505	\$15,801
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>7,647</u>	<u>14,587</u>	<u>5,687</u>
Total Expenditures and Expenditure Adjustments	<u>\$7,647</u>	<u>\$14,587</u>	<u>\$5,687</u>
FUND BALANCE	\$14,365	\$7,918	\$10,114
Reserve for economic uncertainties	14,365	7,918	10,114

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