

## 5195 State-Local Realignment

## FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
<b>0329 Vehicle License Collection Account, Local Revenue Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4115300 Motor Vehicles - License (In-Lieu) Fees	\$14,000	\$14,000	\$14,000
Total Revenues, Transfers, and Other Adjustments	\$14,000	\$14,000	\$14,000
Total Resources	\$14,000	\$14,000	\$14,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	14,000	14,000	14,000
Total Expenditures and Expenditure Adjustments	\$14,000	\$14,000	\$14,000
FUND BALANCE	-	-	-
<b>0330 Local Revenue Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4115300 Motor Vehicles - License (In-Lieu) Fees	\$1,592,305	\$1,630,274	\$1,677,284
4117600 Retail Sales and Use Tax - 1991 Realignment	3,064,538	3,195,601	3,385,697
4163000 Investment Income - Surplus Money Investments	1	3,000	3,000
Transfers and Other Adjustments			
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Account, Local Revenue Fund (0331) per Welfare and Institutions Code Section 17600	-2,909,065	-3,058,401	-3,195,601
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Growth Account, Local Revenue Fund (0333) per Welfare and Institutions Code Section 17600.15	-155,474	-137,200	-190,096
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Account, Local Revenue Fund (0332) per Welfare and Institutions Code Section 17600	-1,454,801	-1,591,620	-1,632,485
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Growth Account (0334) per Welfare and Institutions Code Section 17604	-136,819	-40,865	-47,015
Total Revenues, Transfers, and Other Adjustments	\$685	\$789	\$784
Total Resources	\$685	\$789	\$784
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	685	789	784
Total Expenditures and Expenditure Adjustments	\$685	\$789	\$784
FUND BALANCE	-	-	-
<b>0331 Sales Tax Account, Local Revenue Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to CalWORKs Maintenance of Effort Subaccount, Sales Tax Account (3200) per Welfare and Institutions Code Section 17601.2	-\$721,764	-\$752,888	-\$752,888
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17600	-	-61,033	-94,692
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Health Subaccount, Sales Tax Account (0353) per Welfare and Institutions Code Section 17600.15	-698,552	-724,894	-447,420

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	2013-14*	2014-15*	2015-16*
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Mental Health Subaccount, Sales Tax Account (0351) per Welfare and Institutions Code Section 17600.15	-	-11,625	-39,422
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Social Services Subaccount, Sales Tax Account (0352) per Welfare and Institutions Code Section 17600.15	-1,488,748	-1,507,962	-1,861,179
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Account, Local Revenue Fund (0331) per Welfare and Institutions Code Section 17600	2,909,065	3,058,401	3,195,601
FUND BALANCE	-	-	-
<b>0332 Vehicle License Fee Account, Local Revenue Fund <sup>§</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Account, Local Revenue Fund (0332) per Welfare and Institutions Code Section 17600	\$1,454,801	\$1,591,620	\$1,632,485
Total Revenues, Transfers, and Other Adjustments	<u>\$1,454,801</u>	<u>\$1,591,620</u>	<u>\$1,632,485</u>
Total Resources	\$1,454,801	\$1,591,620	\$1,632,485
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	1,454,801	1,591,620	1,632,485
Total Expenditures and Expenditure Adjustments	<u>\$1,454,801</u>	<u>\$1,591,620</u>	<u>\$1,632,485</u>
FUND BALANCE	-	-	-
<b>0333 Sales Tax Growth Account, Local Revenue Fund <sup>§</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to Caseload Subaccount, Sales Tax Growth Account (0354) per Welfare and Institutions Code Section 17605	\$-17,670	\$-56,310	\$-61,941
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to County Medical Services Subaccount, Sales Tax Growth Account (0359) per Welfare and Institutions Code Section 17605.07	-5,411	-5,525	-7,655
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to General Growth Subaccount, Sales Tax Growth Account (0361) per Welfare and Institutions Code Section 17605.10	-132,393	-75,364	-120,500
Revenue Transfer from Local Revenue Fund (0330) to Sales Tax Growth Account, Local Revenue Fund (0333) per Welfare and Institutions Code Section 17600.15	155,474	137,200	190,096
FUND BALANCE	-	-	-
<b>0334 Vehicle License Fee Growth Account <sup>§</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Local Revenue Fund (0330) to Vehicle License Fee Growth Account (0334) per Welfare and Institutions Code Section 17604	\$136,819	\$40,865	\$47,015
Total Revenues, Transfers, and Other Adjustments	<u>\$136,819</u>	<u>\$40,865</u>	<u>\$47,015</u>
Total Resources	\$136,819	\$40,865	\$47,015
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	136,819	40,865	47,015
Total Expenditures and Expenditure Adjustments	<u>\$136,819</u>	<u>\$40,865</u>	<u>\$47,015</u>

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	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
FUND BALANCE	-	-	-
<b>0352 Social Services Subaccount, Sales Tax Account <sup>§</sup></b>			
BEGINNING BALANCE	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>
Adjusted Beginning Balance	\$1	\$1	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Social Services Subaccount, Sales Tax Account (0352) per Welfare and Institutions Code Section 17600.15	1,488,748	1,507,962	1,861,179
Total Revenues, Transfers, and Other Adjustments	<u>\$1,488,748</u>	<u>\$1,507,962</u>	<u>\$1,861,179</u>
Total Resources	\$1,488,749	\$1,507,963	\$1,861,180
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>1,488,748</u>	<u>1,507,962</u>	<u>1,861,179</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,488,748</u>	<u>\$1,507,962</u>	<u>\$1,861,179</u>
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1
<b>0353 Health Subaccount, Sales Tax Account <sup>§</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Health Subaccount, Sales Tax Account (0353) to Family Support Subaccount, Sales Tax Account (3248) per Welfare and Institutions Code Section 17600.50	\$-299,998	\$-724,894	\$-447,420
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Health Subaccount, Sales Tax Account (0353) per Welfare and Institutions Code Section 17600.15	698,552	724,894	447,420
Total Revenues, Transfers, and Other Adjustments	<u>\$398,555</u>	<u>-</u>	<u>-</u>
Total Resources	\$398,555	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>398,555</u>	<u>-</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$398,555</u>	<u>-</u>	<u>-</u>
FUND BALANCE	-	-	-
<b>0354 Caseload Subaccount, Sales Tax Growth Account <sup>§</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to Caseload Subaccount, Sales Tax Growth Account (0354) per Welfare and Institutions Code Section 17605	\$17,670	\$56,310	\$61,941
Total Revenues, Transfers, and Other Adjustments	<u>\$17,670</u>	<u>\$56,310</u>	<u>\$61,941</u>
Total Resources	\$17,670	\$56,310	\$61,941
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>17,670</u>	<u>56,310</u>	<u>61,941</u>
Total Expenditures and Expenditure Adjustments	<u>\$17,670</u>	<u>\$56,310</u>	<u>\$61,941</u>
FUND BALANCE	-	-	-

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	2013-14*	2014-15*	2015-16*
<b>0359 County Medical Services Subaccount, Sales Tax Growth Account <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to County Medical Services Subaccount, Sales Tax Growth Account (0359) per Welfare and Institutions Code Section 17605.07	\$5,411	\$5,525	\$7,655
Total Revenues, Transfers, and Other Adjustments	<u>\$5,411</u>	<u>\$5,525</u>	<u>\$7,655</u>
Total Resources	\$5,411	\$5,525	\$7,655
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>5,411</u>	<u>5,525</u>	<u>7,655</u>
Total Expenditures and Expenditure Adjustments	<u>\$5,411</u>	<u>\$5,525</u>	<u>\$7,655</u>
FUND BALANCE	-	-	-
<b>0361 General Growth Subaccount, Sales Tax Growth Account <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from General Growth Subaccount, Sales Tax Growth Account (0361) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17601.50	\$-61,033	\$-23,309	-
Revenue Transfer from Sales Tax Growth Account, Local Revenue Fund (0333) to General Growth Subaccount, Sales Tax Growth Account (0361) per Welfare and Institutions Code Section 17605.10	132,393	75,364	\$120,500
Total Revenues, Transfers, and Other Adjustments	<u>\$71,360</u>	<u>\$52,056</u>	<u>\$120,500</u>
Total Resources	\$71,360	\$52,056	\$120,500
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>71,360</u>	<u>52,056</u>	<u>120,500</u>
Total Expenditures and Expenditure Adjustments	<u>\$71,360</u>	<u>\$52,056</u>	<u>\$120,500</u>
FUND BALANCE	-	-	-
<b>3200 CalWORKs Maintenance of Effort Subaccount, Sales Tax Account <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to CalWORKs Maintenance of Effort Subaccount, Sales Tax Account (3200) per Welfare and Institutions Code Section 17601.2	\$721,764	\$752,888	\$752,888
Total Revenues, Transfers, and Other Adjustments	<u>\$721,764</u>	<u>\$752,888</u>	<u>\$752,888</u>
Total Resources	\$721,764	\$752,888	\$752,888
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>721,764</u>	<u>752,888</u>	<u>752,888</u>
Total Expenditures and Expenditure Adjustments	<u>\$721,764</u>	<u>\$752,888</u>	<u>\$752,888</u>
FUND BALANCE	-	-	-
<b>3248 Family Support Subaccount, Sales Tax Account <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			

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	2013-14*	2014-15*	2015-16*
Revenue Transfer from Health Subaccount, Sales Tax Account (0353) to Family Support Subaccount, Sales Tax Account (3248) per Welfare and Institutions Code Section 17600.50	\$299,998	\$724,894	\$447,420
Total Revenues, Transfers, and Other Adjustments	<u>\$299,998</u>	<u>\$724,894</u>	<u>\$447,420</u>
Total Resources	\$299,998	\$724,894	\$447,420
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	<u>299,998</u>	<u>724,894</u>	<u>447,420</u>
Total Expenditures and Expenditure Adjustments	<u>\$299,998</u>	<u>\$724,894</u>	<u>\$447,420</u>
FUND BALANCE	-	-	-

## 3249 Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account

BEGINNING BALANCE	-	\$61,033	\$23,309
Adjusted Beginning Balance	-	\$61,033	\$23,309
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from General Growth Subaccount, Sales Tax Growth Account (0361) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17601.50	\$61,033	23,309	-
Revenue Transfer from Sales Tax Account, Local Revenue Fund (0331) to Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account (3249) per Welfare and Institutions Code Section 17600	-	61,033	94,692
Total Revenues, Transfers, and Other Adjustments	<u>\$61,033</u>	<u>\$84,341</u>	<u>\$94,692</u>
Total Resources	\$61,033	\$145,374	\$118,001
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
5195 State-Local Realignment (Local Assistance)	-	<u>122,066</u>	<u>118,001</u>
Total Expenditures and Expenditure Adjustments	-	<u>\$122,066</u>	<u>\$118,001</u>
FUND BALANCE	\$61,033	\$23,309	-
Reserve for economic uncertainties	61,033	23,309	-

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