

7100 Employment Development Department

FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
0184 Employment Development Department Benefit Audit Fund ^s			
BEGINNING BALANCE	-	-	\$1
Prior Year Adjustments	<u>\$-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$-2	-	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	17	\$17	17
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	26,551	14,556	11,809
Transfers and Other Adjustments			
Revenue Transfer from Employment Development Department Benefit Audit Fund (0184) to General Fund (0001) per Budget Act Item 7100-011-0184, Budget Acts of 2013 and 2014	<u>-10,487</u>	<u>-2,595</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$16,081</u>	<u>\$11,978</u>	<u>\$11,826</u>
Total Resources	\$16,079	\$11,978	\$11,827
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	5	-	-
7100 Employment Development Department (State Operations)	16,004	11,963	11,827
8880 Financial Information System for California (State Operations)	<u>71</u>	<u>13</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$16,080</u>	<u>\$11,976</u>	<u>\$11,827</u>
FUND BALANCE	-	\$1	-
Reserve for economic uncertainties	-	1	-
0185 Employment Development Department Contingent Fund ^s			
BEGINNING BALANCE	-	\$11,186	\$8,002
Prior Year Adjustments	<u>\$4,739</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$4,739	\$11,186	\$8,002
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	81	80	80
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	3,942	4,000	4,000
4172500 Miscellaneous Revenue	168	-	-
4173000 Penalty Assessments - Other	7,732	7,700	7,700
4173100 Personal Income Tax - Penalties and Interest	23,048	19,040	22,167
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	84,483	86,478	103,955
Transfers and Other Adjustments			
Revenue Transfer from Employment Development Department Contingent Fund (0185) to General Fund (0001) per Budget Act Item 7100-011-0185, Budget Acts of 2013 and 2014	<u>-6,427</u>	<u>-</u>	<u>-</u>
Revenue Transfer from Employment Development Department Contingent Fund (0185) to General Fund (0001) per Unemployment Insurance Code Section 1585.5	<u>-23,048</u>	<u>-</u>	<u>-22,167</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$89,979</u>	<u>\$117,298</u>	<u>\$115,735</u>
Total Resources	\$94,718	\$128,484	\$123,737
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	25	-	-
7100 Employment Development Department (State Operations)	83,161	120,215	123,572
8880 Financial Information System for California (State Operations)	296	68	-

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

† Past year appropriations are net of subsequent budget adjustments.

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	2013-14*	2014-15*	2015-16*
9670 Equity Claims of California Victim Compensation and Government Claims Board and Settlements and Judgments by Department of Justice (State Operations)	51	199	-
Total Expenditures and Expenditure Adjustments	<u>\$83,532</u>	<u>\$120,482</u>	<u>\$123,572</u>
FUND BALANCE	\$11,186	\$8,002	\$165
Reserve for economic uncertainties	11,186	8,002	165
0908 School Employees Fund ^N			
BEGINNING BALANCE	\$662,526	\$582,975	\$485,113
Prior Year Adjustments	33,508	-	-
Adjusted Beginning Balance	<u>\$696,034</u>	<u>\$582,975</u>	<u>\$485,113</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4160400 Investment Income - External - Federal Government	241	-	-
4164000 Gain/Loss on Sale of Investments	1,297	1,012	590
4170900 Contributions to Fiduciary Funds	33,189	30,960	30,141
Total Revenues, Transfers, and Other Adjustments	<u>\$34,728</u>	<u>\$31,972</u>	<u>\$30,731</u>
Total Resources	\$730,762	\$614,947	\$515,844
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	829	1,036	1,039
7100 Employment Development Department (Local Assistance)	146,953	128,798	116,814
8880 Financial Information System for California (State Operations)	4	1	2
Total Expenditures and Expenditure Adjustments	<u>\$147,786</u>	<u>\$129,835</u>	<u>\$117,855</u>
FUND BALANCE	\$582,975	\$485,113	\$397,989
Reserve for economic uncertainties	582,975	485,113	397,989

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