

7100 Employment Development Department

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0184 Employment Development Department Benefit Audit Fund ^s			
BEGINNING BALANCE	-	\$27,834	\$8,447
Prior Year Adjustments	-\$4	-	-
Adjusted Beginning Balance	-\$4	\$27,834	\$8,447
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	38	38	38
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	56,708	21,100	20,666
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 Act of 2014	-16,932	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$39,814</u>	<u>\$21,138</u>	<u>\$20,704</u>
Total Resources	\$39,810	\$48,972	\$29,151
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	11,963	40,525	29,151
8880 Financial Information System for California (State Operations)	13	-	-
Total Expenditures and Expenditure Adjustments	<u>\$11,976</u>	<u>\$40,525</u>	<u>\$29,151</u>
FUND BALANCE	\$27,834	\$8,447	-
Reserve for economic uncertainties	27,834	8,447	-
0185 Employment Development Department Contingent Fund ^s			
BEGINNING BALANCE	\$11,186	\$22,003	\$15,517
Prior Year Adjustments	15,234	-	-
Adjusted Beginning Balance	\$26,420	\$22,003	\$15,517
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	97	65	65
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	5,259	5,000	5,000
4173000 Penalty Assessments - Other	36,334	19,686	18,022
4173100 Personal Income Tax - Penalties and Interest	12,464	22,289	23,598
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	85,887	109,324	117,534
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 Act 2014	-11,886	-9,460	-
Revenue Transfer from Employment Development Department Contingent Fund (0185) to General Fund (0001) per Budget Act Item 7100-011-0185, Budget Act of 2014	-	9,460	-
Revenue Transfer from Employment Development Department Contingent Fund (0185) to General Fund (0001) per Unemployment Insurance Code Section 1585.5	-12,464	-22,289	-23,598
Total Revenues, Transfers, and Other Adjustments	<u>\$115,691</u>	<u>\$134,075</u>	<u>\$140,621</u>
Total Resources	\$142,111	\$156,078	\$156,138
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	119,841	140,277	156,115
8880 Financial Information System for California (State Operations)	68	-	-
9670 Equity Claims of California Victim Compensation and Government Claims Board and Settlements and Judgments by Department of Justice (State Operations)	199	284	-
Total Expenditures and Expenditure Adjustments	<u>\$120,108</u>	<u>\$140,561</u>	<u>\$156,115</u>
FUND BALANCE	\$22,003	\$15,517	\$23

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	2014-15*	2015-16*	2016-17*
Reserve for economic uncertainties	22,003	15,517	23
0514 Employment Training Fund ^N			
BEGINNING BALANCE	\$24,674	\$22,474	\$13,233
Prior Year Adjustments	<u>11,486</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$36,160	\$22,474	\$13,233
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	100	103	93
4170900 Contributions to Fiduciary Funds	69,706	73,600	76,616
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	4	4	4
4172220 Fines and Penalties - External - Private Sector	<u>12</u>	<u>12</u>	<u>12</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$69,822</u>	<u>\$73,719</u>	<u>\$76,725</u>
Total Resources	\$105,982	\$96,193	\$89,958
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	83,466	82,848	76,285
8880 Financial Information System for California (State Operations)	<u>42</u>	<u>112</u>	<u>97</u>
Total Expenditures and Expenditure Adjustments	<u>\$83,508</u>	<u>\$82,960</u>	<u>\$76,382</u>
FUND BALANCE	\$22,474	\$13,233	\$13,576
Reserve for economic uncertainties	22,474	13,233	13,576
0588 Unemployment Compensation Disability Fund ^N			
BEGINNING BALANCE	\$2,989,274	\$3,094,774	\$3,021,941
Prior Year Adjustments	<u>-34,997</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$2,954,277	\$3,094,774	\$3,021,941
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	6,880	10,899	10,290
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2,132	2,000	2,000
4172500 Miscellaneous Revenue	8,280	8,000	8,000
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	5,751,939	5,668,863	6,183,414
Transfers and Other Adjustments			
Loan Repayment from General Fund (0001) to Unemployment Compensation Disability Fund (0588) per Budget Act Item 7100-011-0588, Budget Act of 2011	-	303,458	-
Loan Repayment from General Fund (0001) to Unemployment Compensation Disability Fund (0588) per Budget Act Item 7100-011-0588, Budget Act of 2012	<u>-</u>	<u>-</u>	<u>74,232</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$5,769,231</u>	<u>\$5,993,220</u>	<u>\$6,277,936</u>
Total Resources	\$8,723,508	\$9,087,994	\$9,299,877
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	244,631	260,729	266,561
7100 Employment Development Department (Local Assistance)	5,383,894	5,804,635	5,977,110
8880 Financial Information System for California (State Operations)	<u>209</u>	<u>689</u>	<u>546</u>
Total Expenditures and Expenditure Adjustments	<u>\$5,628,734</u>	<u>\$6,066,053</u>	<u>\$6,244,217</u>
FUND BALANCE	\$3,094,774	\$3,021,941	\$3,055,660
Reserve for economic uncertainties	\$3,094,774	\$3,021,941	\$3,055,660
0908 School Employees Fund ^N			
BEGINNING BALANCE	\$582,975	\$521,309	\$457,156
Prior Year Adjustments	10,828	-	-

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Adjusted Beginning Balance	\$593,803	\$521,309	\$457,156
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4164000 Gain/Loss on Sale of Investments	1,439	1,526	1,579
4170900 Contributions to Fiduciary Funds	<u>29,419</u>	<u>27,824</u>	<u>27,392</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$30,858</u>	<u>\$29,350</u>	<u>\$28,971</u>
Total Resources	\$624,661	\$550,659	\$486,127
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	765	1,062	1,055
7100 Employment Development Department (Local Assistance)	102,586	92,439	83,925
8880 Financial Information System for California (State Operations)	<u>1</u>	<u>2</u>	<u>1</u>
Total Expenditures and Expenditure Adjustments	<u>\$103,352</u>	<u>\$93,503</u>	<u>\$84,981</u>
FUND BALANCE	\$521,309	\$457,156	\$401,146
Reserve for economic uncertainties	521,309	457,156	401,146

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