

## 4250 California Children and Families Commission

## FUND CONDITION STATEMENTS

	2007-08*	2008-09*	2009-10*
<b>0585 Counties Children and Families Account, California Children and Families Trust</b>			
<b>Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$60	-	\$600
Prior year adjustments	-60	-	-
Adjusted Beginning Balance	-	-	\$600
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	699	\$600	600
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	438,907	438,606	427,703
Total Revenues, Transfers, and Other Adjustments	<u>\$439,606</u>	<u>\$439,206</u>	<u>\$428,303</u>
Total Resources	\$439,606	\$439,206	\$428,903
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	439,606	438,606	215,051
5180 Department of Social Services (Local Assistance)	-	-	213,852
Total Expenditures and Expenditure Adjustments	<u>\$439,606</u>	<u>\$438,606</u>	<u>\$428,903</u>
FUND BALANCE	-	\$600	-
Reserve for economic uncertainties	-	600	-
<b>0623 California Children and Families First Trust Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	\$576,653	\$581,000	\$570,000
150300 Income From Surplus Money Investments	2,090	1,000	1,000
Transfers and Other Adjustments:			
TO0004 To Breast Cancer Fund per Health and Safety Code Section 130105	-4,400	-4,700	-4,700
TO0231 To Health Education Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-12,200	-13,200	-13,200
TO0234 To Research Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-3,000	-3,300	-3,300
TO0585 To Counties Children & Families Account, California Children & Families Trust Fund per Health and Safety Code Section 130105	-438,907	-438,606	-427,703
TO0631 To Mass Media Communications Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-32,918	-32,895	-32,078
TO0634 To Education Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-27,432	-27,413	-26,731
TO0636 To Child Care Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-16,459	-16,448	-16,039
TO0637 To Research and Development Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-16,459	-16,448	-16,039
TO0638 To Administration Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-5,486	-5,482	-5,346
TO0639 To Unallocated Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-10,973	-10,965	-10,693
Total Revenues, Transfers, and Other Adjustments	<u>\$10,509</u>	<u>\$12,543</u>	<u>\$15,171</u>
Total Resources	\$10,509	\$12,543	\$15,171
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			

\* Dollars in thousands

## 4250 California Children and Families Commission

	<u>2007-08*</u>	<u>2008-09*</u>	<u>2009-10*</u>
0860 State Board of Equalization (State Operations)	10,509	12,543	15,171
Total Expenditures and Expenditure Adjustments	<u>\$10,509</u>	<u>\$12,543</u>	<u>\$15,171</u>
FUND BALANCE	-	-	-

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

<b>Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$48,056	\$74,551	\$75,551
Prior year adjustments	<u>-6</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$48,050	\$74,551	\$75,551
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	2,861	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	32,918	32,895	32,078
Total Revenues, Transfers, and Other Adjustments	<u>\$35,779</u>	<u>\$33,895</u>	<u>\$33,078</u>
Total Resources	\$83,829	\$108,446	\$108,629
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	9,278	32,895	90,345
5180 Department of Social Services (Local Assistance)	<u>-</u>	<u>-</u>	<u>18,284</u>
Total Expenditures and Expenditure Adjustments	<u>\$9,278</u>	<u>\$32,895</u>	<u>\$108,629</u>
FUND BALANCE	\$74,551	\$75,551	-
Reserve for economic uncertainties	74,551	75,551	-

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

BEGINNING BALANCE	\$122,933	\$125,095	\$126,595
Prior year adjustments	<u>-2,145</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$120,788	\$125,095	\$126,595
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
141200 Sales of Documents	1,368	-	-
150300 Income From Surplus Money Investments	6,119	1,500	1,500
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	27,432	27,413	26,731
Total Revenues, Transfers, and Other Adjustments	<u>\$34,919</u>	<u>\$28,913</u>	<u>\$28,231</u>
Total Resources	\$155,707	\$154,008	\$154,826
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	30,612	27,413	139,589
5180 Department of Social Services (Local Assistance)	<u>-</u>	<u>-</u>	<u>15,237</u>
Total Expenditures and Expenditure Adjustments	<u>\$30,612</u>	<u>\$27,413</u>	<u>\$154,826</u>
FUND BALANCE	\$125,095	\$126,595	-
Reserve for economic uncertainties	125,095	126,595	-

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

BEGINNING BALANCE	\$55,586	\$55,647	\$56,647
Prior year adjustments	<u>-301</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$55,285	\$55,647	\$56,647
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

\* Dollars in thousands

**4250 California Children and Families Commission**

	2007-08*	2008-09*	2009-10*
150300 Income From Surplus Money Investments	3,002	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	16,459	16,448	16,039
Total Revenues, Transfers, and Other Adjustments	<u>\$19,461</u>	<u>\$17,448</u>	<u>\$17,039</u>
Total Resources	\$74,746	\$73,095	\$73,686
<b>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	19,099	16,448	64,544
5180 Department of Social Services (Local Assistance)	-	-	9,142
Total Expenditures and Expenditure Adjustments	<u>\$19,099</u>	<u>\$16,448</u>	<u>\$73,686</u>
FUND BALANCE	\$55,647	\$56,647	-
Reserve for economic uncertainties	55,647	56,647	-

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

BEGINNING BALANCE	\$64,692	\$69,230	\$70,430
Prior year adjustments	<u>-1</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$64,691	\$69,230	\$70,430
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
150300 Income From Surplus Money Investments	3,518	1,200	1,200
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	16,459	16,448	16,039
Total Revenues, Transfers, and Other Adjustments	<u>\$19,977</u>	<u>\$17,648</u>	<u>\$17,239</u>
Total Resources	\$84,668	\$86,878	\$87,669
<b>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	15,438	16,448	78,527
5180 Department of Social Services (Local Assistance)	-	-	9,142
Total Expenditures and Expenditure Adjustments	<u>\$15,438</u>	<u>\$16,448</u>	<u>\$87,669</u>
FUND BALANCE	\$69,230	\$70,430	-
Reserve for economic uncertainties	69,230	70,430	-

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

BEGINNING BALANCE	\$24,947	\$26,187	\$26,482
Prior year adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$24,945	\$26,187	\$26,482
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
150300 Income From Surplus Money Investments	1,083	300	300
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	5,486	5,482	5,346
Total Revenues, Transfers, and Other Adjustments	<u>\$6,569</u>	<u>\$5,782</u>	<u>\$5,646</u>
Total Resources	\$31,514	\$31,969	\$32,128
<b>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
0840 State Controller (State Operations)	4	5	-
4250 California Children and Families Commission (State Operations)	5,323	5,482	2,098

\* Dollars in thousands

## 4250 California Children and Families Commission

	<u>2007-08*</u>	<u>2008-09*</u>	<u>2009-10*</u>
5180 Department of Social Services (Local Assistance)	-	-	3,248
Total Expenditures and Expenditure Adjustments	<u>\$5,327</u>	<u>\$5,487</u>	<u>\$5,346</u>
FUND BALANCE	\$26,187	\$26,482	\$26,782
Reserve for economic uncertainties	26,187	26,482	26,782
<b>0639 Unallocated Account, California Children and Families Trust Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$21,024	\$23,788	\$24,488
Prior year adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$21,022	\$23,788	\$24,488
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
150300 Income From Surplus Money Investments	169	700	700
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	10,973	10,965	10,693
Total Revenues, Transfers, and Other Adjustments	<u>\$11,142</u>	<u>\$11,665</u>	<u>\$11,393</u>
Total Resources	\$32,164	\$35,453	\$35,881
<b>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	8,376	10,965	29,786
5180 Department of Social Services (Local Assistance)	<u>-</u>	<u>-</u>	<u>6,095</u>
Total Expenditures and Expenditure Adjustments	<u>\$8,376</u>	<u>\$10,965</u>	<u>\$35,881</u>
FUND BALANCE	\$23,788	\$24,488	-
Reserve for economic uncertainties	23,788	24,488	-

---

\* Dollars in thousands