

4250 California Children and Families Commission

FUND CONDITION STATEMENTS

	2011-12*	2012-13*	2013-14*
0585 Counties Children and Families Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	\$3,377	-	-
Prior year adjustments	<u>-3,377</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	65	\$78	\$78
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	373,527	359,143	346,789
Total Revenues, Transfers, and Other Adjustments	<u>\$373,592</u>	<u>\$359,221</u>	<u>\$346,867</u>
Total Resources	\$373,592	\$359,221	\$346,867
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>373,592</u>	<u>359,221</u>	<u>346,867</u>
Total Expenditures and Expenditure Adjustments	<u>\$373,592</u>	<u>\$359,221</u>	<u>\$346,867</u>
FUND BALANCE	-	-	-
 0623 California Children and Families First Trust Fund ^s			
BEGINNING BALANCE	\$4	\$4	\$4
Prior year adjustments	<u>527</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$531	\$4	\$4
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	498,485	481,000	466,000
150300 Income From Surplus Money Investments	108	91	91
Transfers and Other Adjustments:			
TO0004 To Breast Cancer Fund per Health and Safety Code Section 130105	-3,700	-3,400	-3,400
TO0231 To Health Education Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-10,200	-9,300	-9,300
TO0234 To Research Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-2,600	-2,300	-2,300
TO0585 To Counties Children & Families Account, California Children & Families Trust Fund per Health and Safety Code Section 130105	-373,527	-359,143	-346,789
TO0631 To Mass Media Communications Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-28,015	-26,936	-26,009
TO0634 To Education Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-23,345	-22,446	-21,674
TO0636 To Child Care Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-14,007	-13,468	-13,005
TO0637 To Research and Development Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-14,007	-13,468	-13,005
TO0638 To Administration Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-4,669	-4,489	-4,335
TO0639 To Unallocated Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-9,338	-8,979	-8,670
Total Revenues, Transfers, and Other Adjustments	<u>\$15,185</u>	<u>\$17,162</u>	<u>\$17,604</u>
Total Resources	\$15,716	\$17,166	\$17,608
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			

* Dollars in thousands, except in Salary Range.

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	<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
0860 State Board of Equalization (State Operations)	15,712	17,162	17,602
Total Expenditures and Expenditure Adjustments	<u>\$15,712</u>	<u>\$17,162</u>	<u>\$17,602</u>
FUND BALANCE	\$4	\$4	\$6
Reserve for economic uncertainties	4	4	6
0631 Mass Media Communications Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	\$31,661	\$19,731	\$19,731
Prior year adjustments	<u>-256</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$31,405	\$19,731	\$19,731
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
142500 Miscellaneous Services to the Public	720	-	-
150300 Income From Surplus Money Investments	121	70	70
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	28,015	26,936	26,009
Total Revenues, Transfers, and Other Adjustments	<u>\$28,856</u>	<u>\$27,006</u>	<u>\$26,079</u>
Total Resources	\$60,261	\$46,737	\$45,810
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>40,530</u>	<u>27,006</u>	<u>26,079</u>
Total Expenditures and Expenditure Adjustments	<u>\$40,530</u>	<u>\$27,006</u>	<u>\$26,079</u>
FUND BALANCE	\$19,731	\$19,731	\$19,731
Reserve for economic uncertainties	19,731	19,731	19,731
0634 Education Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$25,264	\$21,237	\$21,237
Prior year adjustments	<u>-213</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$25,051	\$21,237	\$21,237
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	138	136	136
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	23,345	22,446	21,674
Total Revenues, Transfers, and Other Adjustments	<u>\$23,483</u>	<u>\$22,582</u>	<u>\$21,810</u>
Total Resources	\$48,534	\$43,819	\$43,047
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>27,297</u>	<u>22,582</u>	<u>21,810</u>
Total Expenditures and Expenditure Adjustments	<u>\$27,297</u>	<u>\$22,582</u>	<u>\$21,810</u>
FUND BALANCE	\$21,237	\$21,237	\$21,237
Reserve for economic uncertainties	21,237	21,237	21,237
0636 Child Care Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$23,257	\$24,499	\$24,499
Prior year adjustments	<u>-128</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$23,129	\$24,499	\$24,499
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	100	97	97

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Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	14,007	13,468	13,005
Total Revenues, Transfers, and Other Adjustments	<u>\$14,107</u>	<u>\$13,565</u>	<u>\$13,102</u>
Total Resources	\$37,236	\$38,064	\$37,601
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>12,737</u>	<u>13,565</u>	<u>13,102</u>
Total Expenditures and Expenditure Adjustments	<u>\$12,737</u>	<u>\$13,565</u>	<u>\$13,102</u>
FUND BALANCE	\$24,499	\$24,499	\$24,499
Reserve for economic uncertainties	24,499	24,499	24,499

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

BEGINNING BALANCE	\$17,959	\$12,384	\$12,384
Prior year adjustments	<u>-128</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$17,831	\$12,384	\$12,384
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	74	44	44
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	14,007	13,468	13,005
Total Revenues, Transfers, and Other Adjustments	<u>\$14,081</u>	<u>\$13,512</u>	<u>\$13,049</u>
Total Resources	\$31,912	\$25,896	\$25,433
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>19,528</u>	<u>13,512</u>	<u>13,049</u>
Total Expenditures and Expenditure Adjustments	<u>\$19,528</u>	<u>\$13,512</u>	<u>\$13,049</u>
FUND BALANCE	\$12,384	\$12,384	\$12,384
Reserve for economic uncertainties	12,384	12,384	12,384

0638 Administration Account, California Children and Families Trust Fund^s

BEGINNING BALANCE	\$24,403	\$23,089	\$23,058
Prior year adjustments	<u>-44</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$24,359	\$23,089	\$23,058
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	88	80	80
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	4,669	4,489	4,335
Total Revenues, Transfers, and Other Adjustments	<u>\$4,757</u>	<u>\$4,569</u>	<u>\$4,415</u>
Total Resources	\$29,116	\$27,658	\$27,473
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	8	7	-
4250 California Children and Families Commission (State Operations)	6,019	4,569	4,415
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>24</u>	<u>21</u>
Total Expenditures and Expenditure Adjustments	<u>\$6,027</u>	<u>\$4,600</u>	<u>\$4,436</u>
FUND BALANCE	\$23,089	\$23,058	\$23,037

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Reserve for economic uncertainties	23,089	23,058	23,037
0639 Unallocated Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$5,511	\$10,642	\$10,642
Prior year adjustments	<u>-86</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$5,425	\$10,642	\$10,642
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	23	36	36
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	9,338	8,979	8,670
Total Revenues, Transfers, and Other Adjustments	<u>\$9,361</u>	<u>\$9,015</u>	<u>\$8,706</u>
Total Resources	\$14,786	\$19,657	\$19,348
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>4,144</u>	<u>9,015</u>	<u>8,706</u>
Total Expenditures and Expenditure Adjustments	<u>\$4,144</u>	<u>\$9,015</u>	<u>\$8,706</u>
FUND BALANCE	\$10,642	\$10,642	\$10,642
Reserve for economic uncertainties	10,642	10,642	10,642

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