

4250 California Children and Families Commission

FUND CONDITION STATEMENTS

| | 2014-15* | 2015-16* | 2016-17* |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|
| 0585 Counties Children and Families Account, California Children and Families Trust | | | |
| Fund^s | | | |
| BEGINNING BALANCE | \$1 | - | - |
| Prior Year Adjustments | 27,813 | - | - |
| Adjusted Beginning Balance | \$27,814 | - | - |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 39 | \$39 | \$39 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Counties Children and Families Account, California Children and Families Trust Fund (0585), per Health and Safety Code Section 130105 | 344,112 | 332,036 | 323,236 |
| Total Revenues, Transfers, and Other Adjustments | \$344,151 | \$332,075 | \$323,275 |
| Total Resources | \$371,965 | \$332,075 | \$323,275 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 4250 California Children and Families Commission (Local Assistance) | 371,965 | 332,075 | 323,275 |
| Total Expenditures and Expenditure Adjustments | \$371,965 | \$332,075 | \$323,275 |
| FUND BALANCE | - | - | - |
| 0623 California Children and Families First Trust Fund^s | | | |
| BEGINNING BALANCE | \$4 | \$5 | \$1,944 |
| Adjusted Beginning Balance | \$4 | \$5 | \$1,944 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4110400 Cigarette Tax | 460,969 | 451,137 | 438,514 |
| 4163000 Investment Income - Surplus Money Investments | 85 | 85 | 85 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Administration Account, California Children and Families Trust Fund (0638), per Health and Safety Code Section 130105 | -4,301 | -4,150 | -4,040 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Breast Cancer Fund (0004), per Health and Safety Code Section 130105 | -3,300 | -3,600 | -3,600 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Child Care Account, California Children and Families Trust Fund (0636), per Health and Safety Code Section 130105 | -12,904 | -12,451 | -12,121 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Counties Children and Families Account, California Children and Families Trust Fund (0585), per Health and Safety Code Section 130105 | -344,112 | -332,036 | -323,236 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Education Account, California Children and Families Trust Fund (0634), per Health and Safety Code Section 130105 | -21,507 | -20,753 | -20,203 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Health Education Account, Cigarette and Tobacco Products Surtax Fund (0231), per Health and Safety Code Section 130105 | -9,100 | -10,000 | -10,000 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Mass Media Communications Account, California Children and Families Trust Fund (0631), per Health and Safety Code Section 130105 | -25,808 | -24,904 | -24,244 |

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

4250 California Children and Families Commission

| | 2014-15* | 2015-16* | 2016-17* |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Research Account, Cigarette and Tobacco Products Surtax Fund (0234), per Health and Safety Code Section 130105 | -2,300 | -2,500 | -2,500 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Research and Development Account, California Children and Families Trust Fund (0637), per Health and Safety Code Section 130105 | -12,904 | -12,451 | -12,121 |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Unallocated Account, California Children and Families Trust Fund (0639), per Health and Safety Code Section 130105 | -8,603 | -8,300 | -8,080 |
| Total Revenues, Transfers, and Other Adjustments | \$16,215 | \$20,077 | \$18,454 |
| Total Resources | \$16,219 | \$20,082 | \$20,398 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 0860 State Board of Equalization (State Operations) | 16,214 | 18,138 | 18,335 |
| Total Expenditures and Expenditure Adjustments | \$16,214 | \$18,138 | \$18,335 |
| FUND BALANCE | \$5 | \$1,944 | \$2,063 |
| Reserve for economic uncertainties | 5 | 1,944 | 2,063 |
| 0631 Mass Media Communications Account, California Children and Families Trust Fund^s | | | |
| BEGINNING BALANCE | \$20,500 | \$23,804 | \$21,805 |
| Prior Year Adjustments | 399 | - | - |
| Adjusted Beginning Balance | \$20,899 | \$23,804 | \$21,805 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4143500 Miscellaneous Services to the Public | 597 | 597 | 597 |
| 4163000 Investment Income - Surplus Money Investments | 64 | 64 | 64 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Mass Media Communication Account, California Children and Families Trust Fund (0631), per Health and Safety Code Section 130105 | 25,808 | 24,904 | 24,244 |
| Total Revenues, Transfers, and Other Adjustments | \$26,469 | \$25,565 | \$24,905 |
| Total Resources | \$47,368 | \$49,369 | \$46,710 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 4250 California Children and Families Commission (Local Assistance) | 23,564 | 27,564 | 27,614 |
| Total Expenditures and Expenditure Adjustments | \$23,564 | \$27,564 | \$27,614 |
| FUND BALANCE | \$23,804 | \$21,805 | \$19,096 |
| Reserve for economic uncertainties | 23,804 | 21,805 | 19,096 |
| 0634 Education Account, California Children and Families Trust Fund^s | | | |
| BEGINNING BALANCE | \$42,467 | \$48,262 | \$42,500 |
| Prior Year Adjustments | -24 | - | - |
| Adjusted Beginning Balance | \$42,443 | \$48,262 | \$42,500 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 128 | 128 | 128 |
| 4172500 Miscellaneous Revenue | 163 | 163 | 163 |
| Transfers and Other Adjustments | | | |

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4250 California Children and Families Commission

| | 2014-15* | 2015-16* | 2016-17* |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Education Account, California Children and Families Trust Fund (0634), per Health and Safety Code Section 130105 | 21,507 | 20,753 | 20,203 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$21,798</u> | <u>\$21,044</u> | <u>\$20,494</u> |
| Total Resources | \$64,241 | \$69,306 | \$62,994 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 4250 California Children and Families Commission (Local Assistance) | <u>15,979</u> | <u>26,806</u> | <u>21,352</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$15,979</u> | <u>\$26,806</u> | <u>\$21,352</u> |
| FUND BALANCE | | | |
| Reserve for economic uncertainties | 48,262 | 42,500 | 41,642 |
| 0636 Child Care Account, California Children and Families Trust Fund^s | | | |
| BEGINNING BALANCE | \$29,788 | \$32,057 | \$28,034 |
| Prior Year Adjustments | <u>-29</u> | <u>-</u> | <u>-</u> |
| Adjusted Beginning Balance | \$29,759 | \$32,057 | \$28,034 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 87 | 87 | 87 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Child Care Account, California Children and Families Trust Fund (0636), per Health and Safety Code Section 130105 | 12,904 | 12,451 | 12,121 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$12,991</u> | <u>\$12,538</u> | <u>\$12,208</u> |
| Total Resources | \$42,750 | \$44,595 | \$40,242 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 4250 California Children and Families Commission (Local Assistance) | <u>10,693</u> | <u>16,561</u> | <u>11,002</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$10,693</u> | <u>\$16,561</u> | <u>\$11,002</u> |
| FUND BALANCE | | | |
| Reserve for economic uncertainties | 32,057 | 28,034 | 29,240 |
| 0637 Research and Development Account, California Children and Families Trust Fund^s | | | |
| BEGINNING BALANCE | \$25,903 | \$33,508 | \$37,082 |
| Prior Year Adjustments | <u>-6</u> | <u>-</u> | <u>-</u> |
| Adjusted Beginning Balance | \$25,897 | \$33,508 | \$37,082 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 77 | 77 | 77 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Research and Development Account, California Children and Families Trust Fund (0637), per Health and Safety Code Section 130105 | 12,904 | 12,451 | 12,121 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$12,981</u> | <u>\$12,528</u> | <u>\$12,198</u> |
| Total Resources | \$38,878 | \$46,036 | \$49,280 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 4250 California Children and Families Commission (Local Assistance) | <u>5,370</u> | <u>8,954</u> | <u>16,239</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$5,370</u> | <u>\$8,954</u> | <u>\$16,239</u> |
| FUND BALANCE | | | |
| | \$33,508 | \$37,082 | \$33,041 |

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4250 California Children and Families Commission

| | 2014-15* | 2015-16* | 2016-17* |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| Reserve for economic uncertainties | 33,508 | 37,082 | 33,041 |
| 0638 Administration Account, California Children and Families Trust Fund^s | | | |
| BEGINNING BALANCE | \$21,442 | \$19,640 | \$17,600 |
| Prior Year Adjustments | <u>-60</u> | <u>-</u> | <u>-</u> |
| Adjusted Beginning Balance | \$21,382 | \$19,640 | \$17,600 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 51 | 51 | 51 |
| 4172500 Miscellaneous Revenue | 241 | 241 | 241 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Administration Account, California Children and Families Trust Fund (0638), per Health and Safety Code Section 130105 | 4,301 | 4,150 | 4,040 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$4,593</u> | <u>\$4,442</u> | <u>\$4,332</u> |
| Total Resources | \$25,975 | \$24,082 | \$21,932 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 4250 California Children and Families Commission (State Operations) | 6,331 | 6,474 | 6,490 |
| 8880 Financial Information System for California (State Operations) | <u>4</u> | <u>8</u> | <u>9</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$6,335</u> | <u>\$6,482</u> | <u>\$6,499</u> |
| FUND BALANCE | \$19,640 | \$17,600 | \$15,433 |
| Reserve for economic uncertainties | 19,640 | 17,600 | 15,433 |
| 0639 Unallocated Account, California Children and Families Trust Fund^s | | | |
| BEGINNING BALANCE | \$14,365 | \$13,725 | \$15,971 |
| Prior Year Adjustments | <u>-6</u> | <u>-</u> | <u>-</u> |
| Adjusted Beginning Balance | \$14,359 | \$13,725 | \$15,971 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 4163000 Investment Income - Surplus Money Investments | 46 | 46 | 46 |
| Transfers and Other Adjustments | | | |
| Revenue Transfer from California Children and Families First Trust Fund (0623) to Unallocated Account, California Children and Families Trust Fund (0639), per Health and Safety Code Section 130105 | 8,603 | 8,300 | 8,080 |
| Total Revenues, Transfers, and Other Adjustments | <u>\$8,649</u> | <u>\$8,346</u> | <u>\$8,126</u> |
| Total Resources | \$23,008 | \$22,071 | \$24,097 |
| EXPENDITURE AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 4250 California Children and Families Commission (Local Assistance) | <u>9,283</u> | <u>6,100</u> | <u>6,252</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$9,283</u> | <u>\$6,100</u> | <u>\$6,252</u> |
| FUND BALANCE | \$13,725 | \$15,971 | \$17,845 |
| Reserve for economic uncertainties | 13,725 | 15,971 | 17,845 |

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