

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	\$9,896
Prior Year Adjustments	<u>-\$4</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	-\$4	\$27,834	\$9,896
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	41,991	41,361
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	<u>-16,932</u>	<u>-19,442</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$39,814</u>	<u>\$22,587</u>	<u>\$41,399</u>
Total Resources	\$39,810	\$50,421	\$51,295
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	11,963	40,525	51,295
8880 Financial Information System for California (State Operations)	<u>13</u>	<u>-</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$11,976</u>	<u>\$40,525</u>	<u>\$51,295</u>
FUND BALANCE	\$27,834	\$9,896	-
Reserve for economic uncertainties	27,834	9,896	-
0185 Employment Development Department Contingent Fund ^s			
BEGINNING BALANCE	\$11,186	\$22,003	\$9,085
Prior Year Adjustments	<u>15,234</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$26,420	\$22,003	\$9,085
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	27,511	27,624
4173100 Personal Income Tax - Penalties and Interest	12,464	22,289	23,598
4174100 Unemployment and Disability Insurance Contributions - Penalties and Interest	85,887	104,527	110,666
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	<u>-11,886</u>	<u>-9,460</u>	<u>-</u>
Revenue Transfer from Employment Development Department Contingent Fund (0185) to General Fund (0001) per Unemployment Insurance Code Section 1585.5	<u>-12,464</u>	<u>-22,289</u>	<u>-23,598</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$115,691</u>	<u>\$127,643</u>	<u>\$143,355</u>
Total Resources	\$142,111	\$149,646	\$152,440
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	119,841	140,277	152,155
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)	<u>199</u>	<u>284</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$120,108</u>	<u>\$140,561</u>	<u>\$152,155</u>
FUND BALANCE	\$22,003	\$9,085	\$285
Reserve for economic uncertainties	22,003	9,085	285

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	2014-15*	2015-16*	2016-17*
0514 Employment Training Fund^N			
BEGINNING BALANCE	\$24,674	\$22,474	\$19,393
Prior Year Adjustments	<u>11,486</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$36,160	\$22,474	\$19,393
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	\$96,118
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	83,466	76,688	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>\$76,800</u>	<u>\$76,382</u>
FUND BALANCE	\$22,474	\$19,393	\$19,736
Reserve for economic uncertainties	22,474	19,393	19,736
0588 Unemployment Compensation Disability Fund^N			
BEGINNING BALANCE	\$2,989,274	\$3,094,774	\$2,890,432
Prior Year Adjustments	<u>-34,997</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$2,954,277	\$3,094,774	\$2,890,432
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>308,232</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$5,769,231</u>	<u>\$5,993,220</u>	<u>\$6,511,936</u>
Total Resources	\$8,723,508	\$9,087,994	\$9,402,368
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	244,631	260,729	261,389
7100 Employment Development Department (Local Assistance)	5,383,894	5,936,144	6,292,148
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>\$6,197,562</u>	<u>\$6,554,083</u>
FUND BALANCE	\$3,094,774	\$2,890,432	\$2,848,285
Reserve for economic uncertainties	3,094,774	2,890,432	2,848,285
0908 School Employees Fund^N			
BEGINNING BALANCE	\$582,975	\$521,309	\$469,739
Prior Year Adjustments	<u>10,828</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$593,803	\$521,309	\$469,739

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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	\$498,710
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7100 Employment Development Department (State Operations)	765	1,062	1,055
7100 Employment Development Department (Local Assistance)	102,586	79,856	72,925
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>\$80,920</u>	<u>\$73,981</u>
FUND BALANCE	\$521,309	\$469,739	\$424,729
Reserve for economic uncertainties	521,309	469,739	424,729

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