

4250 California Children and Families Commission

FUND CONDITION STATEMENTS

	2006-07*	2007-08*	2008-09*
0585 Counties Children and Families Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	-	\$60	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	\$802	600	\$600
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	464,062	456,990	467,890
Total Revenues, Transfers, and Other Adjustments	<u>\$464,864</u>	<u>\$457,590</u>	<u>\$468,490</u>
Total Resources	\$464,864	\$457,650	\$468,490
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>464,804</u>	<u>457,650</u>	<u>468,490</u>
Total Expenditures and Expenditure Adjustments	<u>\$464,804</u>	<u>\$457,650</u>	<u>\$468,490</u>
FUND BALANCE	\$60	-	-
Reserve for economic uncertainties	60	-	-
0623 California Children and Families First Trust Fund ^s			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	\$603,385	\$601,000	\$616,000
150300 Income From Surplus Money Investments	2,429	1,000	1,000
Transfers and Other Adjustments:			
TO0004 To Breast Cancer Fund per Health and Safety Code Section 130105	-4,200	-4,400	-4,400
TO0231 To Health Education Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-11,400	-12,200	-12,200
TO0234 To Research Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-2,900	-3,000	-3,000
TO0585 To Counties Children & Families Account, California Children & Families Trust Fund per Health and Safety Code Section 130105	-464,062	-456,990	-467,890
TO0631 To Mass Media Communications Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-34,804	-34,273	-35,090
TO0634 To Education Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-29,004	-28,561	-29,242
TO0636 To Child Care Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-17,402	-17,137	-17,546
TO0637 To Research and Development Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-17,402	-17,137	-17,546
TO0638 To Administration Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-5,801	-5,712	-5,848
TO0639 To Unallocated Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-11,602	-11,428	-11,700
Total Revenues, Transfers, and Other Adjustments	<u>\$7,237</u>	<u>\$11,162</u>	<u>\$12,538</u>
Total Resources	\$7,237	\$11,162	\$12,538
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	<u>7,237</u>	<u>11,162</u>	<u>12,538</u>
Total Expenditures and Expenditure Adjustments	<u>\$7,237</u>	<u>\$11,162</u>	<u>\$12,538</u>
FUND BALANCE	-	-	-

* Dollars in thousands, except in Salary Range.

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	2006-07*	2007-08*	2008-09*
0631 Mass Media Communications Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	\$32,062	\$48,056	\$24,056
Prior year adjustments	7,108	-	-
Adjusted Beginning Balance	\$39,170	\$48,056	\$24,056
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	2,222	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	34,804	34,273	35,090
Total Revenues, Transfers, and Other Adjustments	\$37,026	\$35,273	\$36,090
Total Resources	\$76,196	\$83,329	\$60,146
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	28,064	59,273	60,146
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	76	-	-
Total Expenditures and Expenditure Adjustments	\$28,140	\$59,273	\$60,146
FUND BALANCE	\$48,056	\$24,056	-
Reserve for economic uncertainties	48,056	24,056	-
0634 Education Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$101,309	\$122,933	\$64,433
Prior year adjustments	1,279	-	-
Adjusted Beginning Balance	\$102,588	\$122,933	\$64,433
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
141200 Sales of Documents	1,279	-	-
150300 Income From Surplus Money Investments	6,378	1,500	1,500
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	29,004	28,561	29,242
Total Revenues, Transfers, and Other Adjustments	\$36,661	\$30,061	\$30,742
Total Resources	\$139,249	\$152,994	\$95,175
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	16,174	88,561	95,175
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	142	-	-
Total Expenditures and Expenditure Adjustments	\$16,316	\$88,561	\$95,175
FUND BALANCE	\$122,933	\$64,433	-
Reserve for economic uncertainties	122,933	64,433	-
0636 Child Care Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$50,522	\$55,586	\$31,586
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	3,326	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	17,402	17,137	17,546
Total Revenues, Transfers, and Other Adjustments	\$20,728	\$18,137	\$18,546

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Total Resources	\$71,250	\$73,723	\$50,132
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	15,568	42,137	50,132
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	96	-	-
Total Expenditures and Expenditure Adjustments	<u>\$15,664</u>	<u>\$42,137</u>	<u>\$50,132</u>
FUND BALANCE	\$55,586	\$31,586	-
Reserve for economic uncertainties	55,586	31,586	-

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

BEGINNING BALANCE	\$57,046	\$64,692	\$30,892
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	3,671	1,200	1,200
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	17,402	17,137	17,546
Total Revenues, Transfers, and Other Adjustments	<u>\$21,073</u>	<u>\$18,337</u>	<u>\$18,746</u>
Total Resources	\$78,119	\$83,029	\$49,638
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	13,329	52,137	49,638
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	98	-	-
Total Expenditures and Expenditure Adjustments	<u>\$13,427</u>	<u>\$52,137</u>	<u>\$49,638</u>
FUND BALANCE	\$64,692	\$30,892	-
Reserve for economic uncertainties	64,692	30,892	-

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

BEGINNING BALANCE	\$23,309	\$24,947	\$25,243
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,200	300	300
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	5,801	5,712	5,848
Total Revenues, Transfers, and Other Adjustments	<u>\$7,001</u>	<u>\$6,012</u>	<u>\$6,148</u>
Total Resources	\$30,310	\$30,959	\$31,391
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	4	4	5
4250 California Children and Families Commission (State Operations)	5,351	5,712	5,848
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	8	-	-
Total Expenditures and Expenditure Adjustments	<u>\$5,363</u>	<u>\$5,716</u>	<u>\$5,853</u>
FUND BALANCE	\$24,947	\$25,243	\$25,538
Reserve for economic uncertainties	24,947	25,243	25,538

0639 Unallocated Account, California Children and Families Trust Fund ^s

BEGINNING BALANCE	\$17,861	\$21,024	\$10,304
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	988	700	700

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Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	11,602	11,428	11,700
Total Revenues, Transfers, and Other Adjustments	<u>\$12,590</u>	<u>\$12,128</u>	<u>\$12,400</u>
Total Resources	\$30,451	\$33,152	\$22,704
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	9,388	22,848	22,704
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	<u>39</u>	<u>-</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$9,427</u>	<u>\$22,848</u>	<u>\$22,704</u>
FUND BALANCE	\$21,024	\$10,304	-
Reserve for economic uncertainties	21,024	10,304	-

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