

## 4250 California Children and Families Commission

Convene, partner in, support, and help lead the movement to create and implement a comprehensive, integrated, and coordinated system for California's children prenatal through 5 and their families. Promote, support, and optimize early childhood development.

### 3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
3950 California Children and Families Commission	-	-	-	\$447,028	\$460,337	\$372,674
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	-	-	-	<b>\$447,028</b>	<b>\$460,337</b>	<b>\$372,674</b>

<b>FUNDING</b>				2013-14*	2014-15*	2015-16*
0585	Counties Children and Families Account, California Children and Families Trust Fund			\$375,709	\$323,909	\$314,357
0631	Mass Media Communications Account, California Children and Families Trust Fund			26,958	38,220	27,769
0634	Education Account, California Children and Families Trust Fund			14,551	39,294	2,902
0636	Child Care Account, California Children and Families Trust Fund			11,360	26,826	12,722
0637	Research and Development Account, California Children and Families Trust Fund			5,048	11,288	2,527
0638	Administration Account, California Children and Families Trust Fund			5,755	6,213	6,710
0639	Unallocated Account, California Children and Families Trust Fund			7,647	14,587	5,687
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$447,028</b>	<b>\$460,337</b>	<b>\$372,674</b>

### LEGAL CITATIONS AND AUTHORITY

#### DEPARTMENT AUTHORITY

Health and Safety Code, Division 108, Section 130100 et seq.; Revenue and Taxation Code, Division 2, Part 13, Chapter 2, Article 3, Section 30131 et seq.

### DETAILED BUDGET ADJUSTMENTS

	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Pro Rata	\$-	\$244	-	\$-	\$485	-
• Miscellaneous Baseline Adjustments	-	40,411	-	-	-47,493	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$40,655</b>	<b>-</b>	<b>\$-</b>	<b>-\$47,008</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-</b>	<b>\$40,655</b>	<b>-</b>	<b>\$-</b>	<b>-\$47,008</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>\$-</b>	<b>\$40,655</b>	<b>-</b>	<b>\$-</b>	<b>-\$47,008</b>	<b>-</b>

### PROGRAM DESCRIPTIONS

#### 3950 - CALIFORNIA CHILDREN AND FAMILIES COMMISSION

The Commission allocates funding for initiatives and projects consistent with the California Children and Families Act of 1998. The Commission is responsible for the implementation of comprehensive and integrated services, systems and solutions designed to provide information and services promoting, supporting, and improving the early childhood development of children through the age of five years. These initiatives and projects address recognized needs related to children's school readiness, including community awareness, education, nurturing, child care, social services, health care and research.

### DETAILED EXPENDITURES BY PROGRAM

	2013-14*	2014-15*	2015-16*
<b>PROGRAM REQUIREMENTS</b>			

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† Past year appropriations are net of subsequent budget adjustments.

## 4250 California Children and Families Commission - Continued

		2013-14*	2014-15*	2015-16*
<b>3950</b>	<b>CALIFORNIA CHILDREN AND FAMILIES COMMISSION</b>			
	<b>State Operations:</b>			
0638	Administration Account, California Children and Families Trust Fund	\$5,755	\$6,213	\$6,710
	<b>Totals, State Operations</b>	<b>\$5,755</b>	<b>\$6,213</b>	<b>\$6,710</b>
	<b>Local Assistance:</b>			
0585	Counties Children and Families Account, California Children and Families Trust Fund	\$375,709	\$323,909	\$314,357
0631	Mass Media Communications Account, California Children and Families Trust Fund	26,958	38,220	27,769
0634	Education Account, California Children and Families Trust Fund	14,551	39,294	2,902
0636	Child Care Account, California Children and Families Trust Fund	11,360	26,826	12,722
0637	Research and Development Account, California Children and Families Trust Fund	5,048	11,288	2,527
0639	Unallocated Account, California Children and Families Trust Fund	7,647	14,587	5,687
	<b>Totals, Local Assistance</b>	<b>\$441,273</b>	<b>\$454,124</b>	<b>\$365,964</b>
	<b>TOTALS, EXPENDITURES</b>			
	Local Assistance	441,273	454,124	365,964
	State Operations	5,755	6,213	6,710
	<b>Totals, Expenditures</b>	<b>\$447,028</b>	<b>\$460,337</b>	<b>\$372,674</b>

### DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

<b>1 STATE OPERATIONS</b>		<b>2013-14*†</b>	<b>2014-15*</b>	<b>2015-16*</b>
<b>0638 Administration Account, California Children and Families Trust Fund</b>				
APPROPRIATIONS				
Health and Safety Code Section 130105		\$5,754	\$4,943	\$6,710
Current Service Level Adjustment		1	1,270	-
ProRata Current Service Level Adjustments - CSL Adjustment		-	-244	-
ProRata Current Service Level Adjustments - ProRata Adjustment		-	244	-
<b>TOTALS, EXPENDITURES</b>		<b>\$5,755</b>	<b>\$6,213</b>	<b>\$6,710</b>
<b>Total Expenditures, All Funds, (State Operations)</b>		<b>\$5,755</b>	<b>\$6,213</b>	<b>\$6,710</b>
<b>2 LOCAL ASSISTANCE</b>		<b>2013-14*†</b>	<b>2014-15*</b>	<b>2015-16*</b>
<b>0585 Counties Children and Families Account, California Children and Families Trust Fund</b>				
APPROPRIATIONS				
Health and Safety Code Section 130105		\$375,709	\$334,858	\$314,357
Current Service Level Adjustment		-	-10,949	-
<b>TOTALS, EXPENDITURES</b>		<b>\$375,709</b>	<b>\$323,909</b>	<b>\$314,357</b>
<b>0631 Mass Media Communications Account, California Children and Families Trust Fund</b>				
APPROPRIATIONS				
Health and Safety Code Section 130105		\$26,958	\$25,179	\$27,769
Current Service Level Adjustment		-	13,041	-
<b>TOTALS, EXPENDITURES</b>		<b>\$26,958</b>	<b>\$38,220</b>	<b>\$27,769</b>

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## 4250 California Children and Families Commission - Continued

2 LOCAL ASSISTANCE	2013-14*†	2014-15*	2015-16*
<b>0634 Education Account, California Children and Families Trust Fund</b>			
APPROPRIATIONS			
Health and Safety Code Section 130105	\$14,551	\$21,050	\$2,902
Current Service Level Adjustment	-	18,244	-
<b>TOTALS, EXPENDITURES</b>	<b>\$14,551</b>	<b>\$39,294</b>	<b>\$2,902</b>
<b>0636 Child Care Account, California Children and Families Trust Fund</b>			
APPROPRIATIONS			
Health and Safety Code Section 130105	\$11,350	\$12,645	\$12,722
Current Service Level Adjustment	10	14,181	-
<b>TOTALS, EXPENDITURES</b>	<b>\$11,360</b>	<b>\$26,826</b>	<b>\$12,722</b>
<b>0637 Research and Development Account, California Children and Families Trust Fund</b>			
APPROPRIATIONS			
Health and Safety Code Section 130105	\$5,049	\$12,601	\$2,527
Current Service Level Adjustment	-1	-1,313	-
<b>TOTALS, EXPENDITURES</b>	<b>\$5,048</b>	<b>\$11,288</b>	<b>\$2,527</b>
<b>0639 Unallocated Account, California Children and Families Trust Fund</b>			
APPROPRIATIONS			
Health and Safety Code Section 130105	\$7,647	\$8,406	\$5,687
Current Service Level Adjustment	-	6,181	-
<b>TOTALS, EXPENDITURES</b>	<b>\$7,647</b>	<b>\$14,587</b>	<b>\$5,687</b>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<b>\$441,273</b>	<b>\$454,124</b>	<b>\$365,964</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<b>\$447,028</b>	<b>\$460,337</b>	<b>\$372,674</b>

### FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
<b>0585 Counties Children and Families Account, California Children and Families Trust</b>			
<b>Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$1	\$1	\$1
Prior Year Adjustments	31,259	-	-
Adjusted Beginning Balance	\$31,260	\$1	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	34	-	-
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	344,416	323,909	314,357
Total Revenues, Transfers, and Other Adjustments	\$344,450	\$323,909	\$314,357
Total Resources	\$375,710	\$323,910	\$314,358
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	375,709	323,909	314,357
Total Expenditures and Expenditure Adjustments	\$375,709	\$323,909	\$314,357
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1
<b>0623 California Children and Families First Trust Fund<sup>s</sup></b>			
BEGINNING BALANCE	\$4	\$4	\$3
Adjusted Beginning Balance	\$4	\$4	\$3

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## 4250 California Children and Families Commission - Continued

	2013-14*	2014-15*	2015-16*
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	460,634	437,366	425,555
4163000 Investment Income - Surplus Money Investments	74	70	70
4171300 Donations	200	-	-
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	-4,305	-4,049	-3,930
Revenue Transfer from California Children and Families First Trust Fund (0623) to Breast Cancer Fund (0004), per Health and Safety Code Section 130105	-3,000	-3,300	-3,300
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	-12,916	-12,147	-11,788
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	-344,416	-323,909	-314,357
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	-21,526	-20,244	-19,647
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	-8,500	-9,150	-9,150
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	-26,031	-24,293	-23,577
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	-2,100	-2,290	-2,290
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	-12,916	-12,147	-11,788
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	-8,610	-8,097	-7,859
Total Revenues, Transfers, and Other Adjustments	<u>\$16,588</u>	<u>\$17,810</u>	<u>\$17,939</u>
Total Resources	\$16,592	\$17,814	\$17,942
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	<u>16,588</u>	<u>17,810</u>	<u>17,939</u>
Total Expenditures and Expenditure Adjustments	<u>\$16,588</u>	<u>\$17,810</u>	<u>\$17,939</u>
FUND BALANCE			
Reserve for economic uncertainties	4	3	3
<b>0631 Mass Media Communications Account, California Children and Families Trust</b>			
<b>Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$20,220	\$20,500	\$7,134
Prior Year Adjustments	<u>485</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$20,705	\$20,500	\$7,134
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4143500 Miscellaneous Services to the Public	661	500	500

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**4250 California Children and Families Commission - Continued**

	2013-14*	2014-15*	2015-16*
4163000 Investment Income - Surplus Money Investments	61	61	21
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	26,031	24,293	23,577
Total Revenues, Transfers, and Other Adjustments	<u>\$26,753</u>	<u>\$24,854</u>	<u>\$24,098</u>
Total Resources	\$47,458	\$45,354	\$31,232
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>26,958</u>	<u>38,220</u>	<u>27,769</u>
Total Expenditures and Expenditure Adjustments	<u>\$26,958</u>	<u>\$38,220</u>	<u>\$27,769</u>
FUND BALANCE	\$20,500	\$7,134	\$3,463
Reserve for economic uncertainties	20,500	7,134	3,463
<b>0634 Education Account, California Children and Families Trust Fund <sup>§</sup></b>			
BEGINNING BALANCE	\$33,949	\$42,467	\$23,544
Prior Year Adjustments	<u>1,444</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$35,393	\$42,467	\$23,544
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	99	127	71
Transfers and Other Adjustments			
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	21,526	20,244	19,647
Total Revenues, Transfers, and Other Adjustments	<u>\$21,625</u>	<u>\$20,371</u>	<u>\$19,718</u>
Total Resources	\$57,018	\$62,838	\$43,262
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>14,551</u>	<u>39,294</u>	<u>2,902</u>
Total Expenditures and Expenditure Adjustments	<u>\$14,551</u>	<u>\$39,294</u>	<u>\$2,902</u>
FUND BALANCE	\$42,467	\$23,544	\$40,360
Reserve for economic uncertainties	42,467	23,544	40,360
<b>0636 Child Care Account, California Children and Families Trust Fund <sup>§</sup></b>			
BEGINNING BALANCE	\$27,787	\$29,788	\$15,198
Prior Year Adjustments	<u>369</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$28,156	\$29,788	\$15,198
<b>REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS</b>			
Revenues:			
4163000 Investment Income - Surplus Money Investments	75	89	46
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	12,916	12,147	11,788
Total Revenues, Transfers, and Other Adjustments	<u>\$12,991</u>	<u>\$12,236</u>	<u>\$11,834</u>
Total Resources	\$41,148	\$42,024	\$27,032
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>11,360</u>	<u>26,826</u>	<u>12,722</u>
Total Expenditures and Expenditure Adjustments	\$11,360	\$26,826	\$12,722

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## 4250 California Children and Families Commission - Continued

	2013-14*	2014-15*	2015-16*
FUND BALANCE	\$29,788	\$15,198	\$14,310
Reserve for economic uncertainties	29,788	15,198	14,310
<b>0637 Research and Development Account, California Children and Families Trust Fund</b>			
s			
BEGINNING BALANCE	\$17,371	\$25,903	\$26,840
Prior Year Adjustments	611	-	-
Adjusted Beginning Balance	\$17,982	\$25,903	\$26,840
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	53	78	80
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	12,916	12,147	11,788
Total Revenues, Transfers, and Other Adjustments	\$12,969	\$12,225	\$11,868
Total Resources	\$30,951	\$38,128	\$38,708
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	5,048	11,288	2,527
Total Expenditures and Expenditure Adjustments	\$5,048	\$11,288	\$2,527
FUND BALANCE	\$25,903	\$26,840	\$36,181
Reserve for economic uncertainties	25,903	26,840	36,181
<b>0638 Administration Account, California Children and Families Trust Fund</b> s			
BEGINNING BALANCE	\$22,839	\$21,442	\$19,339
Prior Year Adjustments	22	-	-
Adjusted Beginning Balance	\$22,861	\$21,442	\$19,339
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	53	64	58
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	4,305	4,049	3,930
Total Revenues, Transfers, and Other Adjustments	\$4,358	\$4,113	\$3,988
Total Resources	\$27,218	\$25,555	\$23,327
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (State Operations)	5,755	6,212	6,709
8880 Financial Information System for California (State Operations)	21	4	8
Total Expenditures and Expenditure Adjustments	\$5,776	\$6,216	\$6,717
FUND BALANCE	\$21,442	\$19,339	\$16,610
Reserve for economic uncertainties	21,442	19,339	16,610
<b>0639 Unallocated Account, California Children and Families Trust Fund</b> s			
BEGINNING BALANCE	\$13,342	\$14,365	\$7,918
Prior Year Adjustments	-1	-	-
Adjusted Beginning Balance	\$13,341	\$14,365	\$7,918
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			

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**4250 California Children and Families Commission - Continued**

	2013-14*	2014-15*	2015-16*
4163000 Investment Income - Surplus Money Investments	60	43	24
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	8,610	8,097	7,859
Total Revenues, Transfers, and Other Adjustments	<u>\$8,670</u>	<u>\$8,140</u>	<u>\$7,883</u>
Total Resources	\$22,012	\$22,505	\$15,801
<b>EXPENDITURE AND EXPENDITURE ADJUSTMENTS</b>			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	<u>7,647</u>	<u>14,587</u>	<u>5,687</u>
Total Expenditures and Expenditure Adjustments	<u>\$7,647</u>	<u>\$14,587</u>	<u>\$5,687</u>
FUND BALANCE	\$14,365	\$7,918	\$10,114
Reserve for economic uncertainties	14,365	7,918	10,114

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