

First 5 California
Fund Condition Summary
FY 2019-20 through FY 2023-24

Black/Committed
Blue/Under Consideration
Green/Current Commission Request

Line Items by Fund	2019-20	2020-21	2021-22	2022-23	2023-24
Mass Media Communications (0631)					
Beginning Balance	\$17,537,461	\$15,422,914	\$19,928,726	\$24,108,350	\$27,698,378
Prior Year Beginning Balance Adjustment					
Parent Signature Program - Mass Marketing (Advertising)	22,277,130	17,711,278			
Public Relations	953,520	719,216			
Mass Marketing/Public Relations			18,080,000	18,080,000	18,080,000
Parent Signature Program - <i>Kit for New Parents</i>	2,559,770	0	0	0	0
Distributed Labor	231,105	238,038	245,179	252,535	260,111
Miscellaneous	183,873	0	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	26,207,397	18,670,532	18,327,179	18,334,535	18,342,111
Prior Year Adjustments & Accruals	0	0	0	0	0
Adjusted Expenditures	26,207,397	18,670,532	18,327,179	18,334,535	18,342,111
Projected Revenue	23,292,118	22,375,610	21,706,070	21,123,830	20,580,590
Projected Interest (From Historical back up)	\$300,733	\$300,733	\$300,733	300,733	300,733
Federal Reimbursement for Kit	500,000	500,000	500,000	500,000	500,000
Total Revenues	24,092,851	23,176,343	22,506,803	21,924,563	21,381,323
Year-end Balance	\$15,422,914	\$19,928,726	\$24,108,350	\$27,698,378	\$30,737,591
15% Reserve	3,493,818	3,356,342	3,255,911	3,168,575	3,087,089
Net Year-end Balance	\$11,929,096	\$16,572,384	\$20,852,439	\$24,529,803	\$27,650,502

Education (0634)	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Balance	\$54,738,500	\$43,230,629	\$30,221,530	\$30,787,689	\$31,085,261
Prior Year Beginning Balance Adjustment					
Statewide Summit	279,712	3,000	250,000	0	250,000
Co-Sponsorship Funding	150,000	150,000	150,000	150,000	150,000
Parent Signature Program - <i>Kit for New Parents</i>	476,100	8,428,300	7,000,000	7,000,000	0
Educare	870,482	748,800	0	0	0
First 5 IMPACT 1.0	28,701,717	510,520	0	0	0
First 5 IMPACT 2020		15,450,000	7,725,000	7,725,000	0
Home Visiting Statewide Infrastructure	700,000	2,660,000	2,660,000	2,660,000	2,660,000
Dual Language Learner Pilot Study	0	4,000,000	0	0	0
Distributed Labor	1,048,962	1,080,431	1,112,844	1,146,229	1,180,616
Miscellaneous	66,607	0	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	32,295,581	33,033,052	18,899,844	18,683,230	4,242,618
Prior Year Adjustments & Accruals	0	0	0	0	0
Adjusted Expenditures	32,295,581	33,033,052	18,899,844	18,683,230	4,242,618
Projected Revenue	19,410,098	18,646,342	18,088,392	17,603,192	17,150,492
Miscellaneous revenue-Child Summit					
Projected Interest (From Historical back up)	1,377,611	1,377,611	1,377,611	1,377,611	1,377,611

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Line Items by Fund	2019-20	2020-21	2021-22	2022-23	2023-24
Total Revenue	20,787,709	20,023,953	19,466,003	18,980,803	18,528,103
Year-end Balance	\$43,230,629	\$30,221,530	\$30,787,689	\$31,085,261	\$45,370,745
15% Reserve	2,911,515	2,796,951	2,713,259	2,640,479	2,572,574
Net Year-end Balance	\$40,319,114	\$27,424,579	\$28,074,430	\$28,444,782	\$42,798,171

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Line Items by Fund	2019-20	2020-21	2021-22	2022-23	2023-24
Child Care (0636)	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Balance	\$28,076,907	\$19,998,084	\$5,292,986	\$3,465,713	\$1,329,242
Prior Year Beginning Balance Adjustment					
First 5 IMPACT 1.0	19,954,164	355,145	0	0	0
First 5 IMPACT 2020		25,750,000	12,875,000	12,875,000	0
Distributed Labor	567,991	585,031	602,582	620,659	639,279
Miscellaneous	0	0	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	20,524,155	26,692,175	13,479,582	13,497,659	641,279
Prior Year Adjustments	0	0	0	0	0
Adjusted Expenditures	20,524,155	26,692,175	13,479,582	13,497,659	641,279
Projected Revenue	11,646,059	11,187,805	10,853,035	10,561,915	10,290,295
Projected Interest (From Historical back up)	799,273	799,273	799,273	799,273	799,273
Total Revenue	12,445,332	11,987,078	11,652,308	11,361,188	11,089,568
Year-end Balance	\$19,998,084	\$5,292,986	\$3,465,713	\$1,329,242	\$11,777,531
15% Reserve	1,746,909	1,678,171	1,627,955	1,584,287	1,543,544
Net Year-end Balance	\$18,251,175	\$3,614,815	\$1,837,758	(\$255,045)	\$10,233,987

Research and Development (0637)	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Balance	\$44,973,365	\$33,967,777	\$23,258,712	\$25,738,546	\$28,439,959
Prior Year Beginning Balance Adjustment					
Statewide Research and Evaluation	493,619	300,000	300,000	300,000	300,000
Home Visitation Study	354,179	1,089,526	531,365	0	0
California Health Interview Survey	565,000	1,135,000	850,000	850,000	850,000
Dual Language Learner Pilot Study	7,405,774	7,304,469	0	0	0
First 5 IMPACT 1.0	13,726,908	244,162	0	0	0
First 5 IMPACT 2020		10,300,000	5,150,000	5,150,000	0
Home Visiting Statewide Infrastructure	500,000	1,900,000	1,900,000	1,900,000	1,900,000
Distributed Labor	586,500	604,095	622,218	640,884	660,111
Miscellaneous Expenditures	50	0	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	23,634,029	22,879,252	9,355,583	8,842,884	3,712,111
Prior Year Adjustments	0	0	0	0	0
Adjusted Expenditures	23,634,029	22,879,252	9,355,583	8,842,884	3,712,111
Projected Revenue	11,646,059	11,187,805	10,853,035	10,561,915	10,290,295
Projected Interest (From Historical back up)	982,382	982,382	982,382	982,382	982,382
Total Revenue	12,628,441	12,170,187	11,835,417	11,544,297	11,272,677
Year-end Balance	\$33,967,777	\$23,258,712	\$25,738,546	\$28,439,959	\$36,000,526
15% Reserve	1,746,909	1,678,171	1,627,955	1,584,287	1,543,544
Net Year-end Balance	\$32,220,868	\$21,580,541	\$24,110,591	\$26,855,672	\$34,456,982

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FY 2019-20 through FY 2023-24**

Line Items by Fund	2019-20	2020-21	2021-22	2022-23	2023-24
Unallocated (0639)	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Balance	\$13,390,050	\$11,453,654	\$11,366,076	\$10,555,394	\$9,747,255
Prior Year Beginning Balance Adjustment					
Small Population County Funding Augmentation	4,400,000	4,400,000	5,000,000	5,000,000	5,000,000
California Smoker's Helpline	935,183	1,400,000	2,000,000	2,000,000	2,000,000
Strategic Plan	900	0	0	5,000	0
Emergency Supplies COVID-19	4,000,000	1,000,000	0	0	0
Townhalls	50,000	50,000	50,000	50,000	50,000
State/Federal Advocacy	319,438	493,800	493,724	392,100	
State/Federal Advocacy Future		300,000	600,000	500,000	892,000
Miscellaneous	92,599				0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	9,800,120	7,645,800	8,145,724	7,949,101	7,944,002
Prior Year Adjustments	0	0	0	0	0
Adjusted Expenditures	9,800,120	7,645,800	8,145,724	7,949,101	7,944,002
Projected Revenue	7,764,039	7,458,537	7,235,357	7,041,277	6,860,197
Projected Interest (From Historical back up)	99,685	99,685	99,685	99,685	99,685
Total Revenue	7,863,724	7,558,222	7,335,042	7,140,962	6,959,882
Year-end Balance	\$11,453,654	\$11,366,076	\$10,555,394	\$9,747,255	\$8,763,134
15% Reserve	1,164,606	1,118,781	1,085,304	1,056,192	1,029,030
Net Year-end Balance	\$10,289,049	\$10,247,296	\$9,470,090	\$8,691,063	\$7,734,105

Program Accounts 0631, 0634, 0636, 0637, 0639 Totals:	2019-20	2020-21	2021-22	2022-23	2023-24
Total Cigarette and Tobacco Tax Revenue	\$73,758,373	\$70,856,099	\$68,735,889	\$66,892,129	\$65,171,869
Total Resources Per Year	\$236,534,340	\$198,988,841	\$162,863,603	\$165,607,504	\$167,531,648
Total Expenditures Per Year	\$112,461,282	\$108,920,810	\$68,207,912	\$67,307,409	\$34,882,121
Total Over/Under	\$124,073,058	\$90,068,030	\$94,655,691	\$98,300,095	\$132,649,527
Total 15% Reserve	\$11,063,756	\$10,628,415	\$10,310,383	\$10,033,819	\$9,775,780
Net After Reserve	\$113,009,302	\$79,439,615	\$84,345,308	\$88,266,275	\$122,873,747

Administration (0638)	2019-20	2020-21	2021-22	2022-23	2023-24
Beginning Balance	\$8,340,436	\$8,336,255	\$7,718,349	\$6,874,965	\$5,816,290
Administrative Expense	6,117,521	6,300,242	6,489,359	6,685,095	6,887,682
DGS HR/Accounting		378,000	378,000	378,000	378,000
SCO Admin Charges	3,000	3,000	3,000	3,000	3,000
FI\$Cal Charges	8,000	8,000	8,000	8,000	8,000
State Assessments (Pro Rata)	369,582	342,869	342,869	342,869	342,869
Total Budgeted Expenditures	\$6,498,103	\$7,032,111	\$7,221,228	\$7,416,964	\$7,619,551
Distributed Labor	-\$2,434,558.09	-\$2,507,594.83	-\$2,582,822.68	-\$2,660,307.36	-\$2,740,116.58
Prior Year Adjustments	0	0	0	0	0
Adjusted Fund Balance Expenditures	4,063,545	4,524,517	4,638,406	4,756,657	4,879,434
Projected Revenue	3,882,020	3,729,268	3,617,678	3,520,638	3,430,098
Projected Interest (From Historical back up)	\$177,343	\$177,343	\$177,343	\$177,343	\$19,170
Total Revenue	\$4,059,363	\$3,906,611	\$3,795,021	\$3,697,982	\$3,449,270
Year-end Balance	\$8,336,255	\$7,718,349	\$6,874,965	\$5,816,290	\$4,386,125

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Line Items by Fund	2019-20	2020-21	2021-22	2022-23	2023-24
15% Reserve	\$582,303	\$559,390	\$542,652	\$528,096	\$514,515
Net Year-end Balance	\$7,753,952	\$7,158,959	\$6,332,313	\$5,288,194	\$3,871,610

First 5 California
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FY 2019-20 through FY 2023-24

Line Items by Fund	2019-20	2020-21	2021-22	2022-23	2023-24
ALL FIRST 5 CALIFORNIA FUNDS					
Total Cigarette and Tobacco Tax Revenue	\$77,640,393	\$74,585,367	\$72,353,567	\$70,412,767	\$68,601,967
Total Resources Per Year	\$248,934,139	\$211,231,707	\$174,376,973	\$176,180,451	\$170,980,918
Total Expenditures Per Year	\$116,524,827	\$113,445,327	\$72,846,318	\$72,064,066	\$39,761,555
Total Over/Under	\$132,409,313	\$97,786,380	\$101,530,656	\$104,116,385	\$131,219,363
Total 15% Reserve	\$11,646,059	\$11,187,805	\$10,853,035	\$10,561,915	\$10,290,295
Net After Reserve	\$120,763,254	\$86,598,575	\$90,677,620	\$93,554,470	\$120,929,068