

First 5 California
Fund Condition Summary
FY 2018-19 through FY 2022-23

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

Line Items by Fund

1. Mass Media Communications (0631)	2018-19	2019-20	2020-21	2021-22	2022-23
Beginning Balance	\$21,020,171	\$15,172,022	\$16,048,461	\$22,251,633	\$24,363,905
Prior Year Beginning Balance Adjustment					
Parent Signature Program - Mass Marketing (Advertising)	21,240,903	23,320,125	18,430,494	22,000,000	22,000,000
Parent Signature Program - 1-800 Number	0	0	0	0	0
Parent Signature Program - <i>Kit for New Parents</i>	5,577,732	928,429	0	0	0
Distributed Labor	224,374	231,105	238,038	245,179	252,535
Miscellaneous	157,180	183,874	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	27,202,189	24,665,532	18,670,532	22,247,179	22,254,536
Allocation from Admin	0	0	0	0	0
Prior Year Adjustments & Accruals	0	0	0	0	0
Adjusted Expenditures	27,202,189	24,665,532	18,670,532	22,247,179	22,254,536
Projected Revenue	20,435,796	24,741,238	24,072,971	23,558,718	23,057,321
Projected Interest (From Historical back up)	\$418,244	\$300,733	\$300,733	\$300,733	300,733
Federal Reimbursement for Kit	500,000	500,000	500,000	500,000	500,000
Other Revenue (Ending balance adjustment to match DF 303)					
Total Revenues	21,354,040	25,541,971	24,873,704	24,359,451	23,858,054
Year-end Balance	\$15,172,022	\$16,048,461	\$22,251,633	\$24,363,905	\$25,967,424
15% Reserve	3,065,369	3,711,186	3,610,946	3,533,808	3,458,598
Net Year-end Balance	\$12,106,653	\$12,337,275	\$18,640,687	\$20,830,097	\$22,508,826

2. Education (0634)	2018-19	2019-20	2020-21	2021-22	2022-23
Beginning Balance	\$71,116,158	\$62,865,563	\$55,012,022	\$32,686,739	\$27,130,104
Prior Year Beginning Balance Adjustment					
Statewide Summit	0	250,000	1,000	250,000	0
California Smoker's Helpline			2,666,666	2,666,667	2,666,667
Reading Together			10,000,000	5,000,000	5,000,000
Co-Sponsorship Funding	145,021	150,000	150,000	150,000	150,000
Parent Signature Program - <i>Kit for New Parents</i>			7,000,000	7,000,000	7,000,000
Educare	738,178	870,482	748,800	0	0
First 5 IMPACT 1.0	25,077,696	26,760,799	4,806	0	0
First 5 IMPACT 2020			15,450,000	7,725,000	7,725,000
Home Visiting Statewide Infrastructure		700,000	2,660,000	2,660,000	2,660,000
Dual Language Learner	0	0	4,000,000	0	0
Distributed Labor	1,018,410	1,048,962	1,080,431	1,112,844	1,146,229
Miscellaneous	120	66,607	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	26,981,426	29,848,850	43,763,703	26,566,511	26,349,897
Allocation from Admin	0	0	0	0	0
Prior Year Adjustments & Accruals	0	0	0	0	0
Adjusted Expenditures	26,981,426	29,848,850	43,763,703	26,566,511	26,349,897
Projected Revenue	17,029,830	20,617,698	20,060,809	19,632,265	19,214,435
Miscellaneous revenue-Child Summit					
Other Revenue (Ending balance adjustment to match DF 303)					
Projected Interest (From Historical back up)	1,701,001	1,377,611	1,377,611	1,377,611	1,377,611
Total Revenue	18,730,831	21,995,309	21,438,420	21,009,876	20,592,046
Year-end Balance	\$62,865,563	\$55,012,022	\$32,686,739	\$27,130,104	\$21,372,253
15% Reserve	2,554,474	3,092,655	3,009,121	2,944,840	2,882,165
Net Year-end Balance	\$60,311,089	\$51,919,367	\$29,677,618	\$24,185,264	\$18,490,088

**First 5 California
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FY 2018-19 through FY 2022-23**

Item #4
Attachment B
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Line Items by Fund

3. Child Care (0636)	2018-19	2019-20	2020-21	2021-22	2022-23
Beginning Balance	\$37,815,703	\$31,022,813	\$25,006,506	\$11,501,891	\$10,600,941
First 5 IMPACT 1.0	17,445,357	18,616,208	3,343	0	0
First 5 IMPACT 2020			25,750,000	12,875,000	12,875,000
Distributed Labor	551,448	567,991	585,031	602,582	620,659
Miscellaneous	0	0	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	17,998,805	19,186,199	26,340,374	13,479,582	13,497,659
Allocation from Admin	0	0	0	0	0
Prior Year Adjustments	0	0	0	0	0
Adjusted Expenditures	17,998,805	19,186,199	26,340,374	13,479,582	13,497,659
Projected Revenue	10,217,898	12,370,619	12,036,486	11,779,359	11,528,661
Projected Interest (From Historical back up)	988,016	799,273	799,273	799,273	799,273
Other Revenue (Ending balance adjustment to match DF 303)					
Total Revenue	11,205,914	13,169,892	12,835,759	12,578,632	12,327,934
Year-end Balance	\$31,022,813	\$25,006,506	\$11,501,891	\$10,600,941	\$9,431,216
15% Reserve	1,532,685	1,855,593	1,805,473	1,766,904	1,729,299
Net Year-end Balance	\$29,490,128	\$23,150,913	\$9,696,418	\$8,834,037	\$7,701,917

4. Research and Development (0637)	2018-19	2019-20	2020-21	2021-22	2022-23
Beginning Balance	\$53,374,482	\$48,267,770	\$39,463,061	\$31,124,942	\$35,362,465
Prior Year Beginning Balance Adjustment					
Statewide Research and Evaluation	310,125	300,000	0	0	0
Home Visitation Study		1,000,000	1,000,000	0	0
California Health Interview Survey	850,000	850,000	850,000	850,000	850,000
Dual Language Learner	2,831,742	6,120,568	6,698,593	0	0
First 5 IMPACT 1.0	11,993,682	12,798,643	2,298	0	0
First 5 IMPACT 2020			10,300,000	5,150,000	5,150,000
Home Visiting Statewide Infrastructure		500,000	1,900,000	1,900,000	1,900,000
Distributed Labor	569,417	586,500	604,095	622,218	640,884
Miscellaneous Expenditures	0	0	0	0	0
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	16,556,966	22,157,711	21,356,986	8,524,218	8,542,884
Allocation from Admin	0	0	0	0	0
Prior Year Adjustments	0	0	0	0	0
Adjusted Expenditures	16,556,966	22,157,711	21,356,986	8,524,218	8,542,884
Projected Revenue	10,217,898	12,370,619	12,036,486	11,779,359	11,528,661
Adjustment to Balance					
Projected Interest (From Historical back up)	1,232,356	982,382	982,382	982,382	982,382
Other Revenue (Ending balance adjustment to match DF 303)					
Transfer to Unallocated					
Total Revenue	11,450,254	13,353,001	13,018,868	12,761,741	12,511,043
Year-end Balance	\$48,267,770	\$39,463,061	\$31,124,942	\$35,362,465	\$39,330,624
15% Reserve	1,532,685	1,855,593	1,805,473	1,766,904	1,729,299
Net Year-end Balance	\$46,735,085	\$37,607,468	\$29,319,469	\$33,595,561	\$37,601,325

Line Items by Fund

5. Unallocated (0639)	2018-19	2019-20	2020-21	2021-22	2022-23
Beginning Balance	\$14,630,505	\$15,768,488	\$16,370,663	\$17,840,538	\$19,189,072
Prior Year Beginning Balance Adjustment					
Small Population County Funding Augmentation	4,363,582	4,300,000	4,300,000	4,300,000	4,300,000
California Smoker's Helpline	901,179	2,335,183	0	0	0
Strategic Plan	4,845	0	0	0	5,000
Trusted Messenger	0	0	1,000,000	1,000,000	0
State Advocacy		0	125,000	125,000	125,000
Federal Advocacy			300,000	300,000	300,000
Miscellaneous	523,555	1,107,407	927,133	877,057	781,684
State Assessments	2,000	2,000	2,000	2,000	2,000
Total Expenditures	5,795,161	7,744,589	6,654,133	6,604,057	5,513,685
Prior Year Adjustments	0	0	0	0	0
Adjusted Expenditures	5,795,161	7,744,589	6,654,133	6,604,057	5,513,685
Projected Revenue	6,811,932	8,247,079	8,024,324	7,852,906	7,685,774
Projected Interest (From Historical back up)	121,212	99,685	99,685	99,685	99,685
Total Revenue	6,933,144	8,346,764	8,124,009	7,952,591	7,785,459
Year-end Balance	\$15,768,488	\$16,370,663	\$17,840,538	\$19,189,072	\$21,460,846
15% Reserve	1,021,790	1,237,062	1,203,649	1,177,936	1,152,866
Net Year-end Balance	\$14,746,698	\$15,133,601	\$16,636,890	\$18,011,136	\$20,307,980

Program Accounts 0631, 0634, 0636, 0637, 0639 Totals:	2018-19	2019-20	2020-21	2021-22	2022-23
Total Cigarette and Tobacco Tax Revenue	\$64,713,354	\$78,347,253	\$76,231,075	\$74,602,607	\$73,014,851
Total Resources Per Year	\$267,631,202	\$255,503,593	\$232,191,471	\$194,068,035	\$193,721,024
Total Expenditures Per Year	\$94,534,546	\$103,602,881	\$116,785,728	\$77,421,547	\$76,158,661
Total Over/Under	\$173,096,655	\$151,900,712	\$115,405,744	\$116,646,488	\$117,562,362
Total 15% Reserve	\$9,707,003	\$11,752,088	\$11,434,661	\$11,190,391	\$10,952,228
Net After Reserve	\$163,389,652	\$140,148,624	\$103,971,082	\$105,456,097	\$106,610,135

6. Administration (0638)	2018-19	2019-20	2020-21	2021-22	2022-23
Beginning Balance	\$10,444,457	\$9,549,946	\$9,787,285	\$9,830,273	\$9,673,664
Administrative Expense	5,940,978	6,117,521	6,300,242	6,489,359	6,685,095
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	911,604	369,582	342,869	342,869	342,869
Total Budgeted Expenditures	\$6,863,582	\$6,498,103	\$6,654,111	\$6,843,228	\$7,038,964
Allocation to Other Funds (0631, 0634, 0636 and 0637)	0	0	0	0	0
Distributed Labor	(\$2,363,649)	(\$2,434,558)	(\$2,507,595)	(\$2,582,823)	(\$2,660,307)
Prior Year Adjustments	0	0	0	0	0
Adjusted Fund Balance Expenditures	4,499,933	4,063,545	4,146,517	4,260,406	4,378,657
Projected Revenue	3,405,966	4,123,540	4,012,162	3,926,453	3,842,887
Projected Interest (From Historical back up)	\$199,457	\$177,343	\$177,343	\$177,343	\$177,343
Other Revenue (Ending balance adjustment to match DF 303)					
Total Revenue	\$3,605,423	\$4,300,883	\$4,189,505	\$4,103,796	\$4,020,231
Year-end Balance	\$9,549,946	\$9,787,285	\$9,830,273	\$9,673,664	\$9,315,238
15% Reserve	\$510,895	\$618,531	\$601,824	\$588,968	\$576,433
Net Year-end Balance	\$9,039,051	\$9,168,754	\$9,228,449	\$9,084,696	\$8,738,805

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Line Items by Fund

ALL FIRST 5 CALIFORNIA FUNDS	2018-19	2019-20	2020-21	2021-22	2022-23
Total Cigarette and Tobacco Tax Revenue	\$68,119,320	\$82,470,793	\$80,243,237	\$78,529,060	\$76,857,738
Total Resources Per Year	\$281,681,082	\$269,354,422	\$246,168,261	\$208,002,104	\$207,414,919
Total Expenditures Per Year	\$99,034,479	\$107,666,426	\$120,932,245	\$81,681,953	\$80,537,318
Total Over/Under	\$182,646,602	\$161,687,997	\$125,236,016	\$126,320,152	\$126,877,601
Total 15% Reserve	\$10,217,898	\$12,370,619	\$12,036,486	\$11,779,359	\$11,528,661
Net After Reserve	\$172,428,704	\$149,317,378	\$113,199,531	\$114,540,793	\$115,348,940