

**First 5 California  
Fund Condition Summary  
FY 2021-22 through 2026-27**

Black: Committed

\*Blue\*: May Budget Planning - Future Investments

\*\*Green\*\*: Current Commission Request

<b>Mass Media Communications (0631)</b>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Beginning Balance</b>	<b>\$22,673,961</b>	<b>\$28,168,005</b>	<b>\$20,514,666</b>	<b>\$18,896,355</b>	<b>\$14,465,348</b>	<b>\$9,034,124</b>
<b>Prior Year Beginning Balance Adjustment</b>	<b>\$1,965,210</b>	0	0	0	0	0
Mass Marketing/Public Relations	19,000,000	28,000,000	20,000,000	<b>22,000,000</b>	<b>22,500,000</b>	<b>22,500,000</b>
Kit for New Parents (Old)	502	0	0	0	0	0
Distributed Labor	314,710	324,151	333,875	343,892	354,208	364,835
Miscellaneous	21,949	3,512	0	0	0	0
<b>Total Committed Expenditures</b>	<b>19,337,161</b>	<b>28,327,663</b>	<b>20,333,875</b>	<b>22,343,892</b>	<b>22,854,208</b>	<b>22,864,835</b>
Prior Year Adjustments & Accruals	0	0	0	0	0	0
<b>Adjusted Expenditures</b>	<b>19,337,161</b>	<b>28,327,663</b>	<b>20,333,875</b>	<b>22,343,892</b>	<b>22,854,208</b>	<b>22,864,835</b>
Projected Revenue	<b>23,284,208</b>	<b>20,551,699</b>	<b>18,592,939</b>	<b>17,790,259</b>	<b>17,300,359</b>	<b>16,812,019</b>
Projected Interest	\$122,625	\$122,625	\$122,625	\$122,625	\$122,625	\$122,625
Prior Year Adjustments & Accruals	<b>-\$540,838</b>	0	0	0	0	0
<b>Total Revenues</b>	<b>22,865,995</b>	<b>20,674,324</b>	<b>18,715,564</b>	<b>17,912,884</b>	<b>17,422,984</b>	<b>16,934,644</b>
<b>Year-end Balance</b>	<b>\$28,168,005</b>	<b>\$20,514,666</b>	<b>\$18,896,355</b>	<b>\$14,465,348</b>	<b>\$9,034,124</b>	<b>\$3,103,933</b>
15% Reserve	3,492,631	3,082,755	2,788,941	2,668,539	2,595,054	2,521,803
<b>Net Year-end Balance</b>	<b>\$24,675,374</b>	<b>\$17,431,911</b>	<b>\$16,107,414</b>	<b>\$11,796,809</b>	<b>\$6,439,070</b>	<b>\$582,130</b>

<b>Education (0634)</b>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Beginning Balance</b>	<b>\$63,444,038</b>	<b>\$54,002,657</b>	<b>\$45,614,509</b>	<b>\$25,721,425</b>	<b>\$10,144,772</b>	<b>\$4,640,951</b>
<b>Prior Year Beginning Balance Adjustment</b>	<b>\$1,637,675</b>	0	0	0	0	0
Early Literacy Program	0	3,280,650	6,561,300	6,561,300	0	0
<b>*Early Childhood Behavioral Health*</b>	0	0	<b>1,600,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	0
<b>*P-5 Data Landscape and Historical Investment Evaluation*</b>	0	0	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>*Newcomer Support*</b>	0	0	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,500,000</b>	0
SPCFA (Current)	2,218,602	1,889,558	1,889,558	1,889,558	<b>2,000,000</b>	<b>2,000,000</b>
California Smoker's Helpline (Current)	480,000	480,000	480,000	<b>480,000</b>	<b>480,000</b>	<b>480,000</b>
Statewide Summit	0	0	250,000	0	<b>250,000</b>	0
Strategic Advocacy Support Services	125,000	687,500	750,000	625,000	62,500	0
Refugee Family Support	0	1,281,910	218,090	0	0	0
Co-Sponsorship Funding	150,000	150,000	150,000	150,000	150,000	150,000
Kit for New Parents (Current)	6,998,200	6,000,000	4,500,000	0	0	0
First 5 IMPACT 1.0	0	0	0	0	0	0
First 5 IMPACT 2020	13,858,121	8,207,835	318,974	0	0	0
First 5 IMPACT Legacy	0	0	13,000,000	13,000,000	13,000,000	13,000,000
Home Visiting Coordination	3,329,415	3,250,896	3,250,896	3,250,896	0	0
Dual Language Learner Pilot Study	3,012,082	0	0	0	0	0
Distributed Labor	1,011,923	1,042,281	1,073,549	1,105,756	1,138,928	1,173,096
Miscellaneous	242	4,575	5,475	0	0	0
<b>Total Committed Expenditures</b>	<b>31,183,585</b>	<b>26,275,205</b>	<b>36,147,841</b>	<b>31,162,510</b>	<b>20,681,428</b>	<b>16,903,096</b>
Prior Year Adjustments & Accruals	0	0	0	0	0	0
<b>Adjusted Expenditures</b>	<b>31,183,585</b>	<b>26,275,205</b>	<b>36,147,841</b>	<b>31,162,510</b>	<b>20,681,428</b>	<b>16,903,096</b>
Projected Revenue	<b>19,403,507</b>	<b>17,126,416</b>	<b>15,494,116</b>	<b>14,825,216</b>	<b>14,416,966</b>	<b>14,010,016</b>
Projected Interest	260,641	260,641	260,641	260,641	260,641	260,641
Federal Reimbursement for Kit	278,877	500,000	500,000	500,000	500,000	500,000
Other Revenue	161,503	0	0	0	0	0
<b>Total Revenue</b>	<b>20,104,528</b>	<b>17,887,057</b>	<b>16,254,757</b>	<b>15,585,857</b>	<b>15,177,607</b>	<b>14,770,657</b>
<b>Year-end Balance</b>	<b>\$54,002,657</b>	<b>\$45,614,509</b>	<b>\$25,721,425</b>	<b>\$10,144,772</b>	<b>\$4,640,951</b>	<b>\$2,508,512</b>
15% Reserve	2,910,526	2,568,962	2,324,117	2,223,782	2,162,545	2,101,502
<b>Net Year-end Balance</b>	<b>\$51,092,131</b>	<b>\$43,045,547</b>	<b>\$23,397,308</b>	<b>\$7,920,990</b>	<b>\$2,478,406</b>	<b>\$407,010</b>

**First 5 California  
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FY 2021-22 through 2026-27**

<b>Child Care (0636)</b>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Beginning Balance</b>	<b>\$26,294,045</b>	<b>\$15,385,302</b>	<b>\$11,079,274</b>	<b>\$11,279,784</b>	<b>\$11,665,394</b>	<b>\$11,787,489</b>
<b>Prior Year Beginning Balance Adjustment</b>	<b>\$982,605</b>	0	0	0	0	0
First 5 IMPACT 1.0	0	0	0	0	0	0
First 5 IMPACT 2020	23,096,868	13,679,725	531,623	0	0	0
First 5 IMPACT Legacy	0	0	8,000,000	8,000,000	8,000,000	8,000,000
Refugee Family Support	0	428,158	72,842	0	0	0
Distributed Labor	566,335	583,325	600,825	618,850	637,415	656,538
<b>Total Committed Expenditures</b>	<b>23,663,204</b>	<b>14,691,208</b>	<b>9,205,290</b>	<b>8,618,850</b>	<b>8,637,415</b>	<b>8,656,538</b>
Prior Year Adjustments & Accruals	0	0	0	0	0	0
<b>Adjusted Expenditures</b>	<b>23,663,204</b>	<b>14,691,208</b>	<b>9,205,290</b>	<b>8,618,850</b>	<b>8,637,415</b>	<b>8,656,538</b>
Projected Revenue	11,642,104	10,275,850	9,296,470	8,895,130	8,650,180	8,406,010
Projected Interest	109,330	109,330	109,330	109,330	109,330	109,330
Other Revenue	20,422	0	0	0	0	0
<b>Total Revenue</b>	<b>11,771,856</b>	<b>10,385,180</b>	<b>9,405,800</b>	<b>9,004,460</b>	<b>8,759,510</b>	<b>8,515,340</b>
<b>Year-end Balance</b>	<b>\$15,385,302</b>	<b>\$11,079,274</b>	<b>\$11,279,784</b>	<b>\$11,665,394</b>	<b>\$11,787,489</b>	<b>\$11,646,291</b>
15% Reserve	1,746,316	1,541,377	1,394,470	1,334,269	1,297,527	1,260,901
<b>Net Year-end Balance</b>	<b>\$13,638,986</b>	<b>\$9,537,897</b>	<b>\$9,885,314</b>	<b>\$10,331,125</b>	<b>\$10,489,962</b>	<b>\$10,385,390</b>

<b>Research and Development (0637)</b>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Beginning Balance</b>	<b>\$44,451,511</b>	<b>\$31,849,577</b>	<b>\$32,132,154</b>	<b>\$23,387,528</b>	<b>\$14,337,170</b>	<b>\$7,338,518</b>
<b>Prior Year Beginning Balance Adjustment</b>	<b>\$982,605</b>	0	0	0	0	0
Early Literacy Program	0	500,000	500,000	596,750	0	0
<b>*Early Childhood Behavioral Health*</b>	0	0	<b>1,400,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	0
<b>*P-5 Data Landscape and Historical Investment Evaluation*</b>	0	0	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>*Newcomer Support*</b>	0	0	<b>500,000</b>	<b>500,000</b>	<b>750,000</b>	<b>500,000</b>
SPCFA (Current)	1,109,301	944,779	944,779	944,779	1,000,000	1,000,000
California Smoker's Helpline (Current)	120,000	120,000	120,000	120,000	120,000	120,000
Statewide Research and Evaluation	1,824,742	0	0	0	0	0
Home Visitation Study	881,898	0	0	0	0	0
California Health Interview Survey	850,000	850,000	839,115	869,314	1,000,000	1,000,000
Strategic Advocacy Support Services	125,000	687,500	750,000	625,000	62,500	0
Dual Language Learner Pilot Study	6,994,997	34,666	0	0	0	0
First 5 IMPACT 1.0	0	0	0	0	0	0
First 5 IMPACT 2020	8,967,089	4,937,351	212,649	0	0	0
First 5 IMPACT Legacy	0	0	10,457,000	10,457,000	10,457,000	10,457,000
Home Visiting Coordination	4,042,651	1,588,857	1,588,857	1,588,857	0	0
Distributed Labor	474,182	488,407	503,060	518,151	533,696	549,707
Miscellaneous Expenditures	19,316	16,077	0	0	0	0
<b>Total Committed Expenditures</b>	<b>25,409,176</b>	<b>10,167,637</b>	<b>18,215,460</b>	<b>18,119,851</b>	<b>15,823,196</b>	<b>14,026,707</b>
Prior Year Adjustments & Accruals	0	0	0	0	0	0
<b>Adjusted Expenditures</b>	<b>25,409,176</b>	<b>10,167,637</b>	<b>18,215,460</b>	<b>18,119,851</b>	<b>15,823,196</b>	<b>14,026,707</b>
Projected Revenue	11,642,104	10,275,850	9,296,470	8,895,130	8,650,180	8,406,010
Projected Interest	174,364	174,364	174,364	174,364	174,364	174,364
Other Revenue	8,169	0	0	0	0	0
<b>Total Revenue</b>	<b>11,824,637</b>	<b>10,450,213</b>	<b>9,470,833</b>	<b>9,069,493</b>	<b>8,824,543</b>	<b>8,580,373</b>
<b>Year-end Balance</b>	<b>\$31,849,577</b>	<b>\$32,132,154</b>	<b>\$23,387,528</b>	<b>\$14,337,170</b>	<b>\$7,338,518</b>	<b>\$1,892,184</b>
15% Reserve	1,746,316	1,541,377	1,394,470	1,334,269	1,297,527	1,260,901
<b>Net Year-end Balance</b>	<b>\$30,103,261</b>	<b>\$30,590,777</b>	<b>\$21,993,058</b>	<b>\$13,002,901</b>	<b>\$6,040,991</b>	<b>\$631,283</b>

**First 5 California  
Fund Condition Summary  
FY 2021-22 through 2026-27**

<b>Unallocated (0639)</b>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Beginning Balance</b>	\$18,273,911	\$21,721,094	\$24,908,851	\$26,046,237	\$20,061,311	\$14,555,043
<b>Prior Year Beginning Balance Adjustment</b>	\$655,070	0	0	0	0	0
*Kit for New Parents*	0	0	0	7,000,000	7,000,000	7,000,000
*Fatherhood Initiative*	0	0	2,000,000	2,000,000	1,000,000	0
*Newcomer Support*	0	0	500,000	500,000	750,000	500,000
SPCFA (Current)	2,218,602	1,889,558	1,889,558	1,889,558	2,000,000	2,000,000
California Smoker's Helpline (Current)	600,000	600,000	600,000	600,000	600,000	600,000
Refugee Family Support	0	853,752	145,248	0	0	0
New Emergency Supplies Program	1,709,171	0	0	0	0	0
State/Federal Advocacy (Current)	\$518,724	392,100	0	0	0	0
Miscellaneous	3,736	6,745	4,800	4,800	2,400	4,800
<b>Total Committed Expenditures</b>	<b>5,050,233</b>	<b>3,742,155</b>	<b>5,139,606</b>	<b>11,994,358</b>	<b>11,352,400</b>	<b>10,104,800</b>
Prior Year Adjustments & Accruals	0	0	0	0	0	0
<b>Adjusted Expenditures</b>	<b>5,050,233</b>	<b>3,742,155</b>	<b>5,139,606</b>	<b>11,994,358</b>	<b>11,352,400</b>	<b>10,104,800</b>
Projected Revenue	7,761,403	6,850,566	6,197,646	5,930,086	5,766,786	5,604,006
Projected Interest	79,345	79,345	79,345	79,345	79,345	79,345
Other Revenue	1,598					
<b>Total Revenue</b>	<b>7,842,346</b>	<b>6,929,912</b>	<b>6,276,992</b>	<b>6,009,432</b>	<b>5,846,132</b>	<b>5,683,352</b>
<b>Year-end Balance</b>	<b>\$21,721,094</b>	<b>\$24,908,851</b>	<b>\$26,046,237</b>	<b>\$20,061,311</b>	<b>\$14,555,043</b>	<b>\$10,133,595</b>
15% Reserve	1,164,210	1,027,585	929,647	889,513	865,018	840,601
<b>Net Year-end Balance</b>	<b>\$20,556,884</b>	<b>\$23,881,266</b>	<b>\$25,116,590</b>	<b>\$19,171,798</b>	<b>\$13,690,025</b>	<b>\$9,292,994</b>

<b>Administration (0638)</b>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Beginning Balance</b>	\$8,514,419	\$7,394,420	\$5,857,961	\$3,792,564	\$1,517,319	-\$800,360.10
<b>Prior Year Beginning Balance Adjustment</b>	\$331,602					
Administrative Expense	6,082,119	6,211,117	6,442,284	6,610,692	6,801,375	6,780,805
DGS Human Resources	107,367	139,187	170,000	187,000	205,700	226,270
SCO Admin Charges	12,650	17,750	3,000	3,000	3,000	3,000
SCO Audit Services	119,614	143,611	133,000	133,000	133,000	133,000
Supplemental Pension Assessment	215,000	215,000	215,000	171,000	0	0
State Assessments (Pro Rata)	1,035,789	781,796	751,000	751,000	751,000	751,000
<b>Total Budgeted Expenditures</b>	<b>\$7,572,540</b>	<b>\$7,508,461</b>	<b>\$7,714,284</b>	<b>\$7,855,692</b>	<b>\$7,894,075</b>	<b>\$7,894,075</b>
Distributed Labor	-\$2,367,150	-\$2,438,164	-\$2,511,309	-\$2,586,648	-\$2,664,248	-\$2,744,175
Accounts Receivable Contracts (Interagency and Other)	-\$50,000.00	-\$79,800.00	-\$10,000.00	0	0	0
<b>Adjusted Fund Balance Expenditures</b>	<b>5,155,390</b>	<b>4,990,497</b>	<b>5,192,975</b>	<b>5,269,044</b>	<b>5,229,827</b>	<b>5,149,899</b>
Projected Revenue	3,880,701	3,425,283	3,098,823	2,965,043	2,883,393	2,802,003
Other Revenue	50,247	0	0	0	0	0
Coronavirus Relief EO E20/21-251 CS 11.90	75,686	0	0	0	0	0
Projected Interest	28,755	28,755	28,755	28,755	28,755	28,755
<b>Total Revenue</b>	<b>\$4,035,390</b>	<b>\$3,454,038</b>	<b>\$3,127,578</b>	<b>\$2,993,798</b>	<b>\$2,912,148</b>	<b>\$2,830,758</b>
<b>Year-end Balance</b>	<b>\$7,394,420</b>	<b>\$5,857,961</b>	<b>\$3,792,564</b>	<b>\$1,517,319</b>	<b>-\$800,360.10</b>	<b>-\$3,119,501.00</b>
15% Reserve	\$582,105	\$513,792	\$464,823	\$444,756	\$432,509	\$420,300
<b>Net Year-end Balance</b>	<b>\$6,812,315</b>	<b>\$5,344,169</b>	<b>\$3,327,741</b>	<b>\$1,072,562</b>	<b>-\$1,232,869.07</b>	<b>-\$3,539,801.48</b>

<b>ALL FIRST 5 CALIFORNIA FUNDS</b>	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>Total Prior-year Carryover</b>	<b>\$190,206,654</b>	<b>\$158,521,055</b>	<b>\$140,107,415</b>	<b>\$109,123,893</b>	<b>\$72,191,314</b>	<b>\$46,555,764</b>
<b>Total Revenue</b>	<b>\$77,390,815</b>	<b>\$68,505,664</b>	<b>\$61,976,464</b>	<b>\$59,300,864</b>	<b>\$57,667,864</b>	<b>\$56,040,064</b>
<b>Total Interest</b>	<b>\$775,061</b>	<b>\$775,061</b>	<b>\$775,061</b>	<b>\$775,061</b>	<b>\$775,061</b>	<b>\$775,061</b>
<b>Total Federal Reimbursement for Kit</b>	<b>\$278,877</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Total Resources Per Year</b>	<b>\$268,651,407</b>	<b>\$228,301,780</b>	<b>\$203,358,940</b>	<b>\$169,699,818</b>	<b>\$131,134,239</b>	<b>\$103,870,889</b>
<b>Total Expenditures Per Year</b>	<b>\$109,798,748</b>	<b>\$88,194,365</b>	<b>\$94,235,046</b>	<b>\$97,508,504</b>	<b>\$84,578,475</b>	<b>\$77,705,874</b>
<b>Total Over/Under</b>	<b>\$158,852,659</b>	<b>\$140,107,415</b>	<b>\$109,123,894</b>	<b>\$72,191,314</b>	<b>\$46,555,764</b>	<b>\$26,165,015</b>
<b>Total 15% Reserve</b>	<b>\$11,608,622</b>	<b>\$10,275,850</b>	<b>\$9,296,470</b>	<b>\$8,895,130</b>	<b>\$8,650,180</b>	<b>\$8,406,010</b>
<b>Net After Reserve</b>	<b>\$147,244,037</b>	<b>\$129,831,565</b>	<b>\$99,827,424</b>	<b>\$63,296,184</b>	<b>\$37,905,584</b>	<b>\$17,759,005</b>