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2	FIRST 5 COMMISSION OF SAN DIEGO					
3	COMPARATIVE BALANCE SHEET As of August 31, 2014 with Comparative Totals for August 31, 2013					
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**					
5	Item 6					
6	BALANCE SHEET SECTION			FY 2014-15		FY 2013-14
7	Yield	Current	August 31, 2013	49217	49218	
8	Operating:	0.44%	0.43%	As of August 31, 2014		
9	Sustainability:	0.51%	0.61%			
10				Prop 10	Prop 10	August 31, 2013
11	Current Assets			Operating Fund	Sustainability Fund	Total
12	Cash and Investment in County Treasury			Prop 10	Total	Prop 10
13	Cash Invested (see lines 8 - 9 for yield)			\$ 23,950,833	\$ 66,300,030	\$ 90,250,863
14	Cash in Escrow (Union Bank)			-	9,889,000	9,889,000
15	Imprest (Petty) Cash			250	-	250
16	Due from Other Funds					
17	Accounts Receivable					
18	Interest Receivable					
19	Due from Other Funds: Interest					
20	Prepaid Expense (Insurance)					
21	TOTAL ASSETS (Lines 12 - 20)			\$ 23,951,083	\$ 76,189,030	\$ 100,140,113
22						\$ 136,730,859
23	Liabilities & Fund Balance					
24	Accounts Payable			\$ 1,499,843	\$ -	\$ 1,499,843
25	AP Internal Agreement ZSI					\$ -
26	MTB-T Due to Other Funds					
27	GL Prior Year Transfers					
28	Liability for On-Account Receivables			610,573	-	610,573
29	Due to Other Funds					-
30	Total Liabilities			\$ 2,110,416	\$ -	\$ 2,110,416
31	Fund Balance			\$ 21,840,667	\$ 76,189,030	\$ 98,029,697
32	TOTAL LIABILITIES & FUND BALANCE (Lines 30 - 31)			\$ 23,951,083	\$ 76,189,030	\$ 100,140,113
33	COMMITTED FUNDS SECTION					
	<i>Beginning Fiscal Year Balances</i>					
34	TOTAL FUND BALANCE			\$ 100,519,130	\$ 21,840,667	\$ 76,189,030
35	Encumbrances for Contributions to Community			\$ (10,635,077)	\$ (54,650,907)	\$ -
36	Encumbrances for Fluoridation (Union Bank)					\$ (54,650,907)
37						\$ (68,985,944)
38	Obligations for FY 14/15			Per Commission Budget	Available for Allocation	Others:
39	Evaluation of Contracts			(930,000)		
40	Contract Management and Evaluation Data System			(263,770)		
41	Healthy Development Services			(15,259,008)		
42	KidSTART			(1,800,000)		
43	Oral Health Education & Treatment			(2,900,000)		
44	Community Water Fluoridation			(1,874,765)		
45	Capital Costs (Navy Project)			(4,981,000)		
46	Quality Preschool Initiative			(19,500,000)		
47	Information & Referral			(600,000)		
48	Parent & Public Education			(515,000)		
49	Kit for New Parents			(398,000)		
50	Targeted Home Visits			(5,368,631)		
51	Emerging Critical Needs			(8,318,761)		(585,292)
52	Total Committed Funds (lines 35 - 51)			\$ (54,650,907)	\$ -	\$ (54,650,907)
53	Funds Committed for Sustainability (I-34 minus I-52)			N/A	\$ (32,810,240)	\$ 76,189,030
					\$ 43,378,790	\$ 67,159,623