

Item 5-2

**FIRST 5 COMMISSION OF SAN DIEGO**  
**SUMMARY BALANCE SHEET**  
**As of August 31, 2014**

\*\* FOR MANAGEMENT PURPOSES ONLY \*\* PER ORACLE \*\* NON GAAP\*\*

**BALANCE SHEET**

**First 5 Funds  
FY 2014-15**

|   |   |                       |
|---|---|-----------------------|
| 1 | <u>Assets</u>                                 |                       |
| 2 | Cash (Treasury; Invested; Escrow; Petty Cash) | \$ 100,140,113        |
| 3 | Accounts Receivable (Prop 10; Interest)       | -                     |
| 4 | Prepaid Expense                               | -                     |
| 5 | <b>TOTAL ASSETS</b>                           | <b>\$ 100,140,113</b> |
| 6 | <u>Liabilities &amp; Fund Balance</u>         |                       |
| 7 | Liabilities                                   | \$ 2,110,416          |
| 8 | Fund Balance                                  | 98,029,697            |
| 9 | <b>TOTAL LIABILITIES &amp; FUND BALANCE</b>   | <b>\$ 100,140,113</b> |

**OBLIGATIONS AGAINST FUND BALANCE**

|    |   |                      |
|----|---|----------------------|
| 10 | <b>TOTAL FUND BALANCE (Line 8)</b>                                  | <b>\$ 98,029,697</b> |
| 11 | Encumbrances (contracts) (54,650,907)                               |                      |
| 12 | Obligations from Prior Years -                                      |                      |
| 13 | Budgeted Obligations  |                      |
| 14 | Total Committed Funds   | (54,650,907)         |
| 15 | <b>Funds Committed for Sustainability (Financial Spending Plan)</b> | <b>\$ 43,378,790</b> |