### First 5 Commission of San Diego: Financial Spending Plan

#### Approved 4/13/2015

**Item 2 - 4**

<table>
<thead>
<tr>
<th><strong>Dollars in Thousands</strong></th>
<th><strong>2013/14</strong> Actual</th>
<th><strong>2014/15</strong></th>
<th>Change to 2014/15</th>
<th><strong>2015/16 Change to 2015/16</strong></th>
<th><strong>Revised 2015/16</strong></th>
<th><strong>2016/17</strong></th>
<th><strong>2017/18</strong></th>
<th><strong>2018/19</strong></th>
<th><strong>2019/20</strong></th>
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<tbody>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td>127,489.3</td>
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<td>100,988.4</td>
<td>72,516.2</td>
<td>72,516.2</td>
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<td>22,779.1</td>
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<td>27,122.9</td>
<td>26,509.9</td>
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<tr>
<td><strong>Total Expenses</strong></td>
<td>61,731.9</td>
<td>67,158.7</td>
<td>63,568.1</td>
<td>41,773.0</td>
<td>45,363.6</td>
<td>41,349.0</td>
<td>41,256.7</td>
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#### Sustainability Fund Calculations

<table>
<thead>
<tr>
<th><strong>Dollars in Thousands</strong></th>
<th><strong>2013/14</strong> Actual</th>
<th><strong>2014/15</strong></th>
<th>Change to 2014/15</th>
<th><strong>2015/16 Change to 2015/16</strong></th>
<th><strong>Revised 2015/16</strong></th>
<th><strong>2016/17</strong></th>
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<th><strong>2018/19</strong></th>
<th><strong>2019/20</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>First 5 Fund Balance, beginning of FY</td>
<td>127,489.3</td>
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<tr>
<td>Fair Market Value Adjustment</td>
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<tr>
<td>Sustainability funding used (actual)</td>
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<tr>
<td>First 5 Fund Balance, end of FY</td>
<td>100,988.4</td>
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<tr>
<td>Investable Fund Balance, beginning of the FY</td>
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<td>100,988.4</td>
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<td>72,516.2</td>
<td>72,516.2</td>
<td>61,230.3</td>
<td>49,932.4</td>
<td>36,648.0</td>
<td>22,779.1</td>
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<tr>
<td>Sustainability funding to be used (projected)</td>
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<td>(8,047.9)</td>
<td>(3,590.6)</td>
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<td>(10.0)</td>
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<td>0.50%</td>
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<td>26,648.0</td>
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</table>

#### Sustainability Fund Calculations

- **First 5 Fund Balance, beginning of FY:** $127,489.3
- **Interest Earnings (actual):** $658.3
- **Fair Market Value Adjustment:** $(74.5)
- **Sustainability funding used (actual):** $(27,065.4)
- **First 5 Fund Balance, end of FY:** $100,988.4
- **Investable Fund Balance, beginning of the FY:** $100,988.4
- **Sustainability funding to be used (projected):** $(32,481.8)
- **Interest Earnings (projected):** $404.0
- **Interest Earnings Expense (projected):** $(0.0)
- **Investment Yield:** 0.40%
- **Investable Fund Balance at the end of the FY:** $68,925.6
- **Management Reserve:** $10,000.0
- **Spendable Fund Balance:** $58,925.6
<table>
<thead>
<tr>
<th></th>
<th>Program Funding</th>
<th>5 - Year Strategic Plan 2015 - 2020</th>
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<tr>
<td></td>
<td>2013/14 Actual</td>
<td>2014/15 Change to 2015/16 Revised</td>
<td>2015/16 Change to 2016/17 Revised</td>
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<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
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Page 2 of 2