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2	FIRST 5 COMMISSION OF SAN DIEGO					Item 5-1
3	COMPARATIVE BALANCE SHEET As of December 31, 2011 with Comparative Totals for December 31, 2010					
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**					
5						
6	BALANCE SHEET SECTION			FY 2011-12		FY 2010-11
7	Yield	Current	Dec 31, 2010	49217	49218	
8	Operating:	0.56%	1.18%	As of December 31, 2011		December 31, 2010
9	Sustainability:	0.99%	2.55%	Prop 10	Prop 10	Total
10				Operating Fund	Sustainability Fund	Total
11	Current Assets					Prop 10
12	Cash and Investment in County Treasury			\$ 31,240,169	\$ 108,763,067	\$ 140,003,236
13	Cash Invested (see lines 8 - 9 for yield)			-	21,167,700	21,167,700
14	Cash in Escrow (Union Bank)			1,287,250		1,287,250
15	Imprest (Petty) Cash			250		250
16	Due from Other Funds			-		-
17	MTB-T Due					-
18	Accrued Interest Purchased					-
19	Accounts Receivable					-
20	Interest Receivable			-		-
21	Due from Other Funds: Interest					-
22	Prepaid Expense (Insurance)					-
23	TOTAL ASSETS (Lines 12 - 22)			\$ 32,527,669	\$ 129,930,767	\$ 162,458,436
24						\$ 177,956,987
25	Liabilities & Fund Balance					
26	Accounts Payable			\$ -	\$ -	\$ -
27	AP Internal Agreement ZSI					-
28	Liability for On-Account Receivables (Deposits from Others YE) *			425,283	-	425,283
29	Due to Other Funds					-
30	Total Liabilities			\$ 425,283	\$ -	\$ 425,283
31						\$ 769,077
32	Fund Balance ***			\$ 32,102,386	\$ 129,930,767	\$ 162,033,153
33	TOTAL LIABILITIES & FUND BALANCE (Lines 26 - 32)			\$ 32,527,669	\$ 129,930,767	\$ 162,458,436
34	Beginning Fiscal Year Balances					
35	COMMITTED FUNDS SECTION					
35	TOTAL FUND BALANCE	\$ 176,902,817	\$ 32,102,386	\$ 129,930,767	\$ 162,033,153	\$ 177,187,910
36	Encumbrances (contracts)	\$ (23,672,904)	\$ (51,934,268)	-	\$ (51,934,268)	(59,284,156)
37	Encumbrances (Fluoridation)	\$ (1,287,217)	\$ (1,287,250)	-	\$ (1,287,250)	(3,096,985)
38						
39						
40	Obligations for FY 11/12	<i>Per Budget</i>			<i>Others:</i>	(9,456,112)
41	Evaluation of Contracts	(1,036,250)	-	-	-	(80,000)
42	Contract Management and Evaluation Data System	(267,770)	-	-	-	-
43	Healthy Development Services	(13,000,000)	-	-	-	(600,000)
44	KidSTART	(1,200,000)	-	-	-	-
45	Oral Health Education & Treatment	(2,600,000)	-	-	-	-
46	Community Water Fluoridation (From Prior Year)					-
47	Capital Costs	(2,342,124)	(2,342,124)		** (2,342,124)	(1,711,675)
48	Other Expenses	(258,046)	-	-	-	(172,723)
49	Preschool for All - Bridge Year	(12,000,000)	-	-	-	(20,000)
50	Information & Referral	(700,000)	-	-	-	-
51	Parent & Public Education	(250,000)	-	-	-	-
52	Kit for New Parents	(500,000)	-	-	-	-
53	Foster Care Safety Net (DSEP)	(668,717)	-	-	-	-
54	Emerging Critical Needs	(6,290,828)	-	-	-	(4,835,458)
55	Total Committed Funds (lines 36 - 54)		\$ (55,563,642)	\$ 0	\$ (55,563,642)	\$ (79,257,109)
56						
57	Funds Committed for Sustainability (I-35 minus I-55)	N/A	\$ (23,461,256)	\$ 129,930,767	\$ 106,469,511	\$ 97,930,801
58						
59	* Note: Funds received from The California Endowment for Fluoridation (including interest earned). Revenue will be realized when expenses are incurred.					
60	** Includes funds from FY 2010-11 (\$1.9M) re-budgeted in the current fiscal year.					
61	*** Fund Balance does not reflect the reduction of \$88.4M for AB 99 requirement; due to the State by June 30, 2012.					