

	A	C	E	G	I	K							
2	FIRST 5 COMMISSION OF SAN DIEGO					Item 5-1							
3	COMPARATIVE BALANCE SHEET As of March 31, 2012 with Comparative Totals for March 31, 2011												
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**												
5													
6	BALANCE SHEET SECTION			FY 2011-12		FY 2010-11							
7	Yield	Current	Mar 31, 2011	49217	49218								
8	Operating:	0.51%	.88%	As of March 31, 2012		March 31, 2011							
9	Sustainability:	0.66%	2.00%	Prop 10	Prop 10	Total							
10				Operating Fund	Sustainability Fund	Total							
11	Current Assets			Prop 10	Total	Prop 10							
12	Cash and Investment in County Treasury	\$	26,474,934	\$	119,244,352	\$	145,719,287	\$	88,798,006				
13	Cash Invested (see lines 8 - 9 for yield)		-		10,582,200		10,582,200		81,277,654				
14	Cash in Escrow (Union Bank)		1,287,264				1,287,264		3,096,985				
15	Imprest (Petty) Cash		250				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)	\$	27,762,448	\$	129,826,552	\$	157,589,001	\$	173,172,895				
24													
25	Liabilities & Fund Balance												
26	Accounts Payable	\$	928	\$	-	\$	928		125,449				
27	AP Internal Agreement ZSI		15				15		-				
28	Liability for On-Account Receivables (Deposits from Others YE) *		425,875		-		425,875		769,745				
29	Due to Other Funds		-				-		-				
30	Total Liabilities	\$	426,818	\$	-	\$	426,818	\$	895,194				
31													
32	Fund Balance	\$	27,335,630	\$	129,826,552	\$	157,162,183	\$	172,277,701				
33	TOTAL LIABILITIES & FUND BALANCE (Lines 26 - 32)	\$	27,762,448	\$	129,826,552	\$	157,589,001	\$	173,172,895				
34	<i>Beginning Fiscal Year Balances</i>												
35	TOTAL FUND BALANCE			\$	176,902,817	\$	27,335,630	\$	129,826,552	\$	157,162,183	\$	172,277,701
36	Encumbrances (contracts)	\$	(23,672,904)	\$	(37,495,530)		-	\$	(37,495,530)				(51,112,100)
37	Encumbrances (Fluoridation)	\$	(1,287,217)	\$	(1,287,264)		-	\$	(1,287,264)				(3,096,985)
38													
39													
40	Obligations for FY 11/12		<i>Per Budget</i>						<i>Others:</i>				(1,199,972)
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)		-				-				-
44	KidSTART		(1,200,000)		-				-				(600,000)
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)		-				-				(6,175,000)
53	Foster Care Safety Net (DSEP)		(668,717)		-				-				-
54	Emerging Critical Needs		(6,290,828)		-				-				(2,166,793)
55	Total Committed Funds (lines 36 - 54)			\$	(41,124,918)		\$	0	\$	(41,124,918)	\$	(66,335,248)	
56													
57	Funds Committed for Sustainability (I-35 minus I-55)		N/A	\$	(13,789,288)	\$	129,826,552	\$	116,037,265	\$	105,942,453		
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.												