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2	FIRST 5 COMMISSION OF SAN DIEGO					Item 5 - 1
3	COMPARATIVE BALANCE SHEET As of September 30, 2011 with Comparative Totals for September 30, 2010					
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**					
5						
6	BALANCE SHEET SECTION			FY 2011-12		FY 2010-11
7	Yield	Current	Sep 30, 2011	49217	49218	
8	Operating:	0.73%	1.18%	As of September 30, 2011		September 30, 2010
9	Sustainability:	1.14%	2.55%	Prop 10	Prop 10	Total
10				Operating Fund	Sustainability Fund	Prop 10
11	Current Assets					Total
12	Cash and Investment in County Treasury			\$ 29,455,879	\$ 108,377,854	\$ 137,833,733
13	Cash Invested (see lines 8 - 9 for yield)			-	21,167,700	21,167,700
14	Cash in Escrow (Union Bank)			1,287,217		1,287,217
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)			\$ 30,743,346	\$ 129,545,554	\$ 160,288,900
24						\$ 185,066,485
25	Liabilities & Fund Balance					
26	Accounts Payable			\$ 43,242	\$ -	\$ 43,242
27	AP Internal Agreement ZSI					-
28	Liability for On-Account Receivables (Deposits from Others YE) *			424,672	-	424,672
29	Due to Other Funds					-
30	Total Liabilities			\$ 467,914	\$ -	\$ 467,914
31						\$ 767,537
32	Fund Balance ***			\$ 30,275,432	\$ 129,545,554	\$ 159,820,986
33	TOTAL LIABILITIES & FUND BALANCE (Lines 26 - 32)			\$ 30,743,346	\$ 129,545,554	\$ 160,288,900
34	Beginning Fiscal Year Balances					
35	TOTAL FUND BALANCE	\$ 176,902,817	\$ 30,275,432	\$ 129,545,554	\$ 159,820,986	\$ 184,298,948
36	Encumbrances (contracts)	\$ (23,672,904)	\$ (57,926,570)	-	\$ (57,926,570)	(78,157,958)
37	Encumbrances (Fluoridation)	\$ (1,287,217)	\$ (1,287,217)	-	\$ (1,287,217)	(3,261,480)
38						
39						
40	Obligations for FY 11/12	Per Budget			Others:	(10,182,886)
41	Evaluation of Contracts	(1,036,250)	-		-	-
42	Contract Management and Evaluation Data System	(267,770)	-		-	-
43	Healthy Development Services	(13,000,000)	-		-	-
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)	-		-	(100,000)
50	Information & Referral	(700,000)	-		-	(600,000)
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)	-		-	(6,688,908)
55	Total Committed Funds (lines 36 - 54)		\$ (61,555,911)	\$ 0	\$ (61,555,911)	\$ (100,875,630)
56						
57	Funds Committed for Sustainability (I-35 minus I-55)	N/A	\$ (31,280,479)	\$ 129,545,554	\$ 98,265,075	\$ 83,423,318
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.					