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2	FIRST 5 COMMISSION OF SAN DIEGO					Item 5
3	COMPARATIVE BALANCE SHEET As of February 29, 2012 with Comparative Totals for February 28, 2011					
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**					
5						
6	BALANCE SHEET SECTION			FY 2011-12		FY 2010-11
7	Yield	Current	Feb 28, 2010	49217	49218	
8	Operating:	0.52%	1.27%	As of February 29, 2012		February 28, 2011
9	Sustainability:	0.96%	2.19%	Prop 10	Prop 10	Total
10				Operating Fund	Sustainability Fund	Prop 10
11	Current Assets					Total
12	Cash and Investment in County Treasury			\$ 26,366,429	\$ 119,244,352	\$ 145,610,782
13	Cash Invested (see lines 8 - 9 for yield)			-	10,582,200	10,582,200
14	Cash in Escrow (Union Bank)			1,287,260		1,287,260
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)			\$ 27,653,939	\$ 129,826,552	\$ 157,480,491
24						
25	Liabilities & Fund Balance					
26	Accounts Payable			\$ 1,160	\$ -	\$ 1,160
27	AP Internal Agreement ZSI			154		154
28	Liability for On-Account Receivables (Deposits from Others YE) *			425,875	-	425,875
29	Due to Other Funds					-
30	Total Liabilities			\$ 427,189	\$ -	\$ 427,189
31						
32	Fund Balance			\$ 27,226,750	\$ 129,826,552	\$ 157,053,303
33	TOTAL LIABILITIES & FUND BALANCE (Lines 26 - 32)			\$ 27,653,939	\$ 129,826,552	\$ 157,480,491
34	Beginning Fiscal Year Balances					
35	TOTAL FUND BALANCE	\$ 176,902,817	\$ 27,226,750	\$ 129,826,552	\$ 157,053,303	\$ 177,523,788
36	Encumbrances (contracts)	\$ (23,672,904)	\$ (41,726,666)	-	\$ (41,726,666)	(59,723,154)
37	Encumbrances (Fluoridation)	\$ (1,287,217)	\$ (1,287,260)	-	\$ (1,287,260)	(3,096,985)
38						
39						
40	Obligations for FY 11/12	Per Budget			Others:	(7,430,972)
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)	-		-	(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)	-		-	(2,166,793)
55	Total Committed Funds (lines 36 - 54)		\$ (45,356,050)	\$ 0	\$ (45,356,050)	\$ (75,002,302)
56						
57	Funds Committed for Sustainability (I-35 minus I-55)	N/A	\$ (18,129,299)	\$ 129,826,552	\$ 111,697,253	\$ 102,521,486
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						