

	A	C	E	G	I	K
2	<b>FIRST 5 COMMISSION OF SAN DIEGO</b>					<b>Item 5</b>
3	<b>COMPARATIVE BALANCE SHEET As of January 31, 2012 with Comparative Totals for January 31, 2011</b>					
4	<b>** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**</b>					
5						
6	<b>BALANCE SHEET SECTION</b>			<b>FY 2011-12</b>		
7	<b>Yield</b>	<b>Current</b>	<b>Dec 31, 2010</b>	<b>49217</b>	<b>49218</b>	
8	<b>Operating:</b>	0.56%	1.18%	<b>As of January 31, 2012</b>		<b>January 31, 2011</b>
9	<b>Sustainability:</b>	0.99%	2.55%	<b>Prop 10</b>	<b>Prop 10</b>	<b>Total</b>
10				<b>Operating Fund</b>	<b>Sustainability Fund</b>	<b>Prop 10</b>
11	<b>Current Assets</b>					<b>Total</b>
12	Cash and Investment in County Treasury			\$ 29,082,922	\$ 108,951,195	\$ 138,034,117
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	<b>TOTAL ASSETS (Lines 12 - 22)</b>			<b>\$ 30,370,422</b>	<b>\$ 130,118,895</b>	<b>\$ 160,489,317</b>
24						<b>\$ 177,957,798</b>
25	<b>Liabilities &amp; Fund Balance</b>					
26	Accounts Payable			\$ 356,703	\$ -	\$ 356,703
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	<b>Total Liabilities</b>			<b>\$ 781,986</b>	<b>\$ -</b>	<b>\$ 781,986</b>
31						<b>\$ 769,077</b>
32	<b>Fund Balance ***</b>			<b>\$ 29,588,436</b>	<b>\$ 130,118,895</b>	<b>\$ 159,707,331</b>
33	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 26 - 32)</b>			<b>\$ 30,370,422</b>	<b>\$ 130,118,895</b>	<b>\$ 160,489,317</b>
34	<i>Beginning Fiscal Year Balances</i>					
35	<b>TOTAL FUND BALANCE</b>	<b>\$ 176,902,817</b>	<b>\$ 29,588,436</b>	<b>\$ 130,118,895</b>	<b>\$ 159,707,331</b>	<b>\$ 177,188,721</b>
36	<b>Encumbrances (contracts)</b>	\$ (23,672,904)	\$ (44,240,632)	-	\$ (44,240,632)	(59,284,156)
37	<b>Encumbrances (Fluoridation)</b>	\$ (1,287,217)	\$ (1,287,250)	-	\$ (1,287,250)	(3,096,985)
38						
39						
40	<b>Obligations for FY 11/12</b>	<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	<b>Total Committed Funds (lines 36 - 54)</b>		<b>\$ (47,870,006)</b>	<b>\$ 0</b>	<b>\$ (47,870,006)</b>	<b>\$ (79,257,109)</b>
56						
57	<b>Funds Committed for Sustainability (I-35 minus I-55)</b>	<b>N/A</b>	<b>\$ (18,281,570)</b>	<b>\$ 130,118,895</b>	<b>\$ 111,837,325</b>	<b>\$ 97,931,612</b>
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.					