

**FIRST 5 COMMISSION OF SAN DIEGO**  
**COMPARATIVE BALANCE SHEET As of June 30, 2013 with Comparative Totals for June 30, 2012**  
**\*\* FOR MANAGEMENT PURPOSES ONLY\*\* \*\* PER ORACLE \*\* NON GAAP\*\***

**Item 6-1**

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2	<b>FIRST 5 COMMISSION OF SAN DIEGO</b>					
3	<b>COMPARATIVE BALANCE SHEET As of June 30, 2013 with Comparative Totals for June 30, 2012</b>					
4	<b>** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**</b>					
5						
6	<b>BALANCE SHEET SECTION</b>			<b>FY 2012-13</b>		<b>FY 2011-12</b>
7	<b>Yield</b>	<b>Current</b>	<b>June 30, 2012</b>	<b>49217</b>	<b>49218</b>	
8	<b>Operating:</b>	0.44%	.48%	<b>As of June 30, 2013</b>		
9	<b>Sustainability:</b>	0.62%	.63%			
10				<b>Prop 10</b>	<b>Prop 10</b>	<b>June 30, 2012</b>
11	<b>Current Assets</b>			<b>Operating Fund</b>	<b>Sustainability Fund</b>	<b>Total</b>
12				<b>Prop 10</b>		
12	Cash and Investment in County Treasury			\$ 29,786,337	\$ 95,467,481	\$ 125,253,818
13	Cash Invested (see lines 8 - 9 for yield)				10,582,200	10,582,200
14	Cash in Escrow (Union Bank)			32,139		32,139
15	Imprest (Petty) Cash			250		250
16	Due from Other Funds				100,483	100,483
17	Accounts Receivable			6,555,455		6,555,455
18	Interest Receivable					-
19	Due from Other Funds: Interest					-
20	Prepaid Expense (Insurance)			1,730		1,730
21	<b>TOTAL ASSETS (Lines 12 - 20)</b>			<b>\$ 36,375,911</b>	<b>\$ 106,150,164</b>	<b>\$ 142,526,075</b>
22						<b>\$ 159,654,368</b>
23	<b>Liabilities &amp; Fund Balance</b>					
24	Accounts Payable			\$ 14,266,801		\$ 14,266,801
25	AP Internal Agreement ZSI			5		5
26	MTB-T Due To Other Funds			254,149	\$ 1,004	255,153
27	Liability for On-Account Receivables (Deposits from Others YE)					-
28	Due to Other Funds					1,470,782
29	<b>Total Liabilities</b>			<b>\$ 14,520,955</b>	<b>\$ 1,004</b>	<b>\$ 14,521,959</b>
30	<b>Fund Balance</b>			<b>\$ 21,854,956</b>	<b>\$ 106,149,160</b>	<b>\$ 128,004,116</b>
31	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 29 - 30)</b>			<b>\$ 36,375,911</b>	<b>\$ 106,150,164</b>	<b>\$ 142,526,075</b>
32	<b>COMMITTED FUNDS SECTION</b>					
	<i>Beginning Fiscal Year Balances</i>					
33	<b>TOTAL FUND BALANCE</b>	<b>\$ 144,365,507</b>	<b>\$ 21,854,956</b>	<b>\$ 106,149,160</b>	<b>\$ 128,004,116</b>	<b>\$ 144,365,507</b>
34	<b>Encumbrances for Contributions to Community</b>	\$ (9,676,102)	\$ (14,541,318)		\$ (14,541,318)	(9,808,800)
35	<b>Encumbrances for Fluoridation (Union Bank)</b>	\$ (557,911)	\$ (32,139)		\$ (32,139)	(557,969)
36						
37						
38	<b>Obligations for FY 12/13</b>	<i>Per Commission Budget</i>	<i>Available for Allocation</i>		<b>Others:</b>	
39	Evaluation of Contracts	(1,236,250)				
40	Contract Management and Evaluation Data System	(282,770)				
41	Healthy Development Services	(15,200,000)				
42	KidSTART	(900,000)				
43	Oral Health Education & Treatment	(2,900,000)				
44	Community Water Fluoridation (From Prior Year)					
45	Capital Costs	(2,342,124)	(449,740)		(449,740)	(2,342,124)
46	Quality Preschool Initiative	(20,300,000)				
47	Information & Referral	(600,000)				
48	Parent & Public Education	(425,000)				
49	Kit for New Parents	(450,000)				
50	Targeted Home Visits	(800,000)				
51	Healthcare Access	(3,087,538)				
52	Emerging Critical Needs	(9,084,422)	(20,617)		(20,617)	
53	<b>Total Committed Funds (lines 33 - 51)</b>		<b>\$ (15,043,814)</b>	<b>\$ -</b>	<b>\$ (15,043,814)</b>	<b>\$ (12,708,893)</b>
54	<b>Funds Committed for Sustainability (I-33 minus I-53)</b>	N/A	<b>\$ 6,811,142</b>	<b>\$ 106,149,160</b>	<b>\$ 112,960,302</b>	<b>\$ 131,656,614</b>
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