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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 5 - 1	
3	COMPARATIVE BALANCE SHEET As of December 31, 2010 with Comparative Totals for December 31, 2009						
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**						
5							
6	BALANCE SHEET SECTION			FY 2010-11		FY 2009-10	
7	Yield	Current	Dec. 31, 2009	49217	49218		
8	Operating:	1.18%	2.50%	As of December 31, 2010		Dec. 31, 2009	
9	Sustainability:	2.55%	2.62%	Prop 10	Prop 10	Total	
10				Operating Fund	Sustainability Fund	Prop 10	
11	Current Assets					Total	
12	Cash and Investment in County Treasury			\$ 42,032,427	\$ 31,265,871	\$ 73,298,298	
13	Cash Invested (see lines 8 - 9 for yield)			-	101,561,454	101,561,454	
14	Cash in Escrow (Union Bank)			3,096,985		3,096,985	
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)					900	
23	TOTAL ASSETS (Lines 12 - 22)			\$ 45,129,662	\$ 132,827,325	\$ 177,956,987	
24						\$ 197,450,057	
25	Liabilities & Fund Balance						
26	Accounts Payable			\$ 601	\$ -	\$ 601	
27	AP Internal Agreement ZSI					-	
28	Liability for On-Account Receivables (Deposits from Others YE) *			768,476	-	768,476	
29	Due to Other Funds					-	
30	Total Liabilities			\$ 769,077	\$ -	\$ 769,077	
31						\$ 665,659	
32	Fund Balance			\$ 44,360,585	\$ 132,827,325	\$ 177,187,910	
33	TOTAL LIABILITIES & FUND BALANCE (Lines 25 - 32)			\$ 45,129,662	\$ 132,827,325	\$ 177,956,987	
34	<i>Beginning Fiscal Year Balances</i>						
35	TOTAL FUND BALANCE	\$ 176,902,817	\$ 44,360,585	\$ 132,827,325	\$ 177,187,910	\$ 196,784,398	
36	Encumbrances (contracts)	\$ (36,880,560)	\$ (59,284,156)	-	\$ (59,284,156)	(80,546,804)	
37	Encumbrances (Fluoridation)	\$ (3,261,480)	\$ (3,096,985)	-	\$ (3,096,985)	(3,927,016)	
38	Obligations from Prior Years					-	
39	Parent Development - Text4baby	(82,500)	-			-	
40	Obligations for FY 10/11	<i>Per Budget</i>			<i>Others:</i>	-	
41	Evaluation of Contracts	(1,191,034)	(80,000)		(80,000)	-	
42	Contract Management and Evaluation Data System	(285,000)	-		-	(34,380)	
43	Healthy Development Services	(13,600,000)	(600,000)		(600,000)	-	
44	KidSTART	(1,200,000)	-		-	(515,000)	
45	Oral Health Education & Treatment	(2,600,000)	-		-	(6,004,500)	
46	Smoking Cessation	(400,000)	(400,000)		(400,000)	N/A	
47	The Incredible Years	(56,000)	(56,000)		(56,000)	N/A	
48	Community Water Fluoridation (From Prior Year)						
49	Capital Costs	(1,962,613)	(1,711,675)		** (1,711,675)	(1,962,613)	
50	Other Expenses	(172,723)	(172,723)		** (172,723)	(172,723)	
51	Preschool for All - Bridge Year	(7,847,782)	(20,000)		(20,000)	-	
52	School Readiness	(4,818,900)	(2,825,112)		(2,825,112)	(181,000)	
53	Information & Referral	(800,000)	-		-	-	
54	Parent & Public Education	(500,000)	-		-	(540,000)	
55	Targeted Home Visiting	(6,175,000)	(6,175,000)		(6,175,000)	N/A	
56	Kit for New Parents	(500,000)	-		-	-	
57	Emerging Critical Needs	(12,120,446)	(4,835,458)		(4,835,458)	(2,081,635)	
58	Total Committed Funds (lines 36 - 57)		\$ (79,257,109)	\$ 0	\$ (79,257,109)	\$ (95,965,671)	
59							
60	Funds Committed for Sustainability (I-35 minus I-58)	N/A	\$ (34,896,524)	\$ 132,827,325	\$ 97,930,801	\$ 100,818,727	
61							
62	* Note: Funds received from The California Endowment for Fluoridation (including interest earned). Revenue will be realized when expenses are incurred.						
63	** Denotes the same funds from FY 2009-10 re-budgeted in the current fiscal year.						