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2	FIRST 5 COMMISSION OF SAN DIEGO					Item 5
3	COMPARATIVE BALANCE SHEET As of April 30, 2011 with Comparative Totals for April 30, 2010					
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**					
5						
6	BALANCE SHEET SECTION			FY 2010-11		FY 2009-10
7	Yield	Current	Apr. 30, 2010	49217	49218	
8	Operating:	0.88%	1.29%	As of April 30, 2011		Apr. 30, 2010
9	Sustainability:	2.00%	2.00%	Prop 10	Prop 10	Total
10				Operating Fund	Sustainability Fund	Prop 10
11	Current Assets					Total
12	Cash and Investment in County Treasury			36,417,686	\$ 52,485,818	\$ 88,903,504
13	Cash Invested (see lines 8 - 9 for yield)			-	81,277,654	81,277,654
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)			\$ 37,705,153	\$ 133,763,472	\$ 171,468,625
24						\$ 190,492,383
25	Liabilities & Fund Balance					
26	Accounts Payable			\$ 100,467	\$ -	\$ 100,467
27	AP Internal Agreement ZSI					11,700
28	Liability for On-Account Receivables (Deposits from Others YE) *			770,971	-	770,971
29	Due to Other Funds					-
30	Total Liabilities			\$ 871,438	\$ -	\$ 871,438
31						\$ 775,853
32	Fund Balance			\$ 36,833,715	\$ 133,763,472	\$ 170,597,187
33	TOTAL LIABILITIES & FUND BALANCE (Lines 26 - 32)			\$ 37,705,153	\$ 133,763,472	\$ 171,468,625
34	COMMITTED FUNDS SECTION					
	<i>Beginning Fiscal Year Balances</i>					
35	TOTAL FUND BALANCE	\$ 176,902,817	\$ 36,833,715	\$ 133,763,472	\$ 170,597,187	\$ 189,716,530
36	Encumbrances (contracts)	\$ (36,880,560)	\$ (49,415,960)	-	\$ (49,415,960)	(61,507,085)
37	Encumbrances (Fluoridation)	\$ (3,261,480)	\$ (1,287,217)	-	\$ (1,287,217)	(3,487,954)
38	Obligations from Prior Years					-
39	Parent Development - Text4baby	(82,500)	-			-
40	Obligations for FY 10/11	<i>Per Budget</i>			<i>Others:</i>	(532,500)
41	Evaluation of Contracts	(1,191,034)	-		-	-
42	Contract Management and Evaluation Data System	(285,000)	-		-	-
43	Healthy Development Services	(13,600,000)	-		-	-
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)	-		-	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)	(799,972)		(799,972)	(181,000)
53	Information & Referral	(800,000)	-		-	-
54	Parent & Public Education	(500,000)	-		-	-
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)	(2,166,793)		(2,166,793)	(2,081,635)
58	Total Committed Funds (lines 36 - 57)		\$ (62,149,340)	\$ 0	\$ (62,149,340)	\$ (76,445,010)
59						
60	Funds Committed for Sustainability (I-35 minus I-58)	N/A	\$ (25,315,625)	\$ 133,763,472	\$ 108,447,847	\$ 113,271,520
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.					