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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 5
3	COMPARATIVE BALANCE SHEET As of February 28, 2011 with Comparative Totals for February 28, 2010					
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**					
5						
6	BALANCE SHEET SECTION			FY 2010-11		FY 2009-10
7	Yield	Current	Feb. 28, 2010	49217	49218	
8	Operating:	0.88%	1.27%	As of February 28, 2011		Feb. 28, 2010
9	Sustainability:	2.00%	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			\$ 42,207,808	\$ 51,936,982	\$ 94,144,790
13	Cash Invested (see lines 8 - 9 for yield)			-	81,277,654	81,277,654
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)			\$ 45,305,043	\$ 133,214,636	\$ 178,519,679
24						\$ 195,603,463
25	Liabilities & Fund Balance					
26	Accounts Payable			\$ 210,984		\$ 210,984
27	AP Internal Agreement ZSI					-
28	Liability for On-Account Receivables (Deposits from Others YE) *			769,745		769,745
29	Due to Other Funds			1,089	14,073	15,162
30	Total Liabilities			\$ 981,818	\$ 14,073	\$ 995,891
31						1,017,279
32	Fund Balance			\$ 44,323,225	\$ 133,200,563	\$ 177,523,788
33	TOTAL LIABILITIES & FUND BALANCE (Lines 25 - 32)			\$ 45,305,043	\$ 133,214,636	\$ 178,519,679
34	Beginning Fiscal Year Balances					
35	TOTAL FUND BALANCE	\$ 176,902,817	\$ 44,323,225	\$ 133,200,563	\$ 177,523,788	\$ 194,586,184
36	Encumbrances (contracts)	\$ (36,880,560)	\$ (59,723,154)	-	\$ (59,723,154)	(72,325,845)
37	Encumbrances (Fluoridation)	\$ (3,261,480)	\$ (3,096,985)	-	\$ (3,096,985)	(3,501,126)
38	Obligations from Prior Years					
39	Parent Development - Text4baby	(82,500)				-
40	Obligations for FY 10/11	Per Budget			Others:	(40,000)
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)	(799,972)		(799,972)	(181,000)
53	Information & Referral	(800,000)	-		-	
54	Parent & Public Education	(500,000)	-		-	(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)		\$ (75,002,302)	\$ 0	\$ (75,002,302)	\$ (87,318,822)
59						
60	Funds Committed for Sustainability (I-35 minus I-58)	N/A	\$ (30,679,077)	\$ 133,200,563	\$ 102,521,486	\$ 107,267,362
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.					