

	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, 2011 with Comparative Totals for January 31, 2010</b>					
4	<b>** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**</b>					
5						
6	<b>BALANCE SHEET SECTION</b>			<b>FY 2010-11</b>		<b>FY 2009-10</b>
7	<b>Yield</b>	<b>Current</b>	<b>Jan. 31, 2010</b>	<b>49217</b>	<b>49218</b>	
8	<b>Operating:</b>	0.88%	1.27%	<b>As of January 31, 2011</b>		<b>Jan. 31, 2010</b>
9	<b>Sustainability:</b>	2.00%	2.19%	<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			\$ 41,702,934	\$ 31,391,375	\$ 73,094,309
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	<b>TOTAL ASSETS (Lines 12 - 22)</b>			<b>\$ 44,800,169</b>	<b>\$ 132,952,829</b>	<b>\$ 177,752,998</b>
24						<b>\$ 198,017,675</b>
25	<b>Liabilities &amp; Fund Balance</b>					
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	<b>Total Liabilities</b>			<b>\$ 769,077</b>	<b>\$ -</b>	<b>\$ 769,077</b>
31						<b>\$ 1,017,279</b>
32	<b>Fund Balance</b>			<b>\$ 44,031,092</b>	<b>\$ 132,952,829</b>	<b>\$ 176,983,921</b>
33	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 25 - 32)</b>			<b>\$ 44,800,169</b>	<b>\$ 132,952,829</b>	<b>\$ 177,752,998</b>
34	<b>Beginning Fiscal Year Balances</b>					
35	<b>TOTAL FUND BALANCE</b>	<b>\$ 176,902,817</b>	<b>\$ 44,031,092</b>	<b>\$ 132,952,829</b>	<b>\$ 176,983,921</b>	<b>\$ 197,000,396</b>
36	<b>Encumbrances (contracts)</b>	\$ (36,880,560)	\$ (59,229,562)	-	\$ (59,229,562)	(77,633,170)
37	<b>Encumbrances (Fluoridation)</b>	\$ (3,261,480)	\$ (3,096,985)	-	\$ (3,096,985)	(3,927,016)
38	<b>Obligations from Prior Years</b>					
39	Parent Development - Text4baby	(82,500)				-
40	<b>Obligations for FY 10/11</b>	<b>Per Budget</b>			<b>Others:</b>	<b>(40,000)</b>
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)	(2,385,582)		(2,385,582)	(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)	(3,486,793)		(3,486,793)	(2,081,635)
58	<b>Total Committed Funds (lines 36 - 57)</b>		<b>\$ (77,414,320)</b>	<b>\$ 0</b>	<b>\$ (77,414,320)</b>	<b>\$ (93,052,037)</b>
59						
60	<b>Funds Committed for Sustainability (I-35 minus I-58)</b>	<b>N/A</b>	<b>\$ (33,383,228)</b>	<b>\$ 132,952,829</b>	<b>\$ 99,569,601</b>	<b>\$ 103,948,359</b>
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.					