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2	FIRST 5 COMMISSION OF SAN DIEGO						ITEM 5
3	COMPARATIVE BALANCE SHEET As of January 31, 2010 with Comparative Totals for January 31, 2009						
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**						
5							
6	BALANCE SHEET SECTION			FY 2009-10		FY 2008-09	
7	*** Yield	Current	Jan. 31, 2009	49217	49218		
8	Operating:	1.27%	3.56%	As of January 31, 2010			
9	Sustainability:	2.19%	4.36%	Prop 10	Prop 10	Jan. 31, 2009	
10				Operating	Sustainability	Total	
11				Fund	Fund	Prop 10	
12						Prop 10	
12	Cash and Investment in County Treasury			\$ 26,930,894	\$ 39,444,020	\$ 66,374,914	\$ 95,609,201
13	Cash Invested ***			9,003,000	118,711,595	127,714,595	110,640,797
14	Cash in Escrow			3,927,016		3,927,016	-
15	Imprest (Petty) Cash			250		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		900	-
23	TOTAL ASSETS (Lines 12 - 22)			\$ 39,862,060	\$ 158,155,615	\$ 198,017,675	\$ 206,250,248
24							
25	Liabilities & Fund Balance						
26	Accounts Payable			\$ 601	\$ -	\$ 601	\$ 103,963
27	AP Internal Agreement ZSI					\$ -	
28	Liability for On-Account Receivables (Deposits from Others YE) *			1,016,678	\$ -	\$ 1,016,678	\$ 307,177
29	Due to Other Funds				\$ -	\$ -	
30	Total Liabilities			\$ 1,017,279	\$ -	\$ 1,017,279	\$ 411,140
31							
32	Fund Balance			\$ 38,844,781	\$ 158,155,615	\$ 197,000,396	\$ 205,839,108
33	TOTAL LIABILITIES & FUND BALANCE (Lines 25 - 32)			\$ 39,862,060	\$ 158,155,615	\$ 198,017,675	\$ 206,250,248
34	Beginning Fiscal Year Balances						
34	COMMITTED FUNDS SECTION						
35	TOTAL FUND BALANCE	\$ 193,849,278	\$ 38,844,781	\$ 158,155,615	\$ 197,000,396	\$ 205,839,108	
36	Encumbrances (contracts)	\$ (66,920,434)	\$ (77,633,170)	-	\$ (77,633,170)	\$ (65,257,939)	
37	Encumbrances (Fluoridation)	\$ (3,927,016)	\$ (3,927,016)	-	\$ (3,927,016)		
38	Sustainability Fund Draw Down				\$ -		
39	Obligations from Prior Years						
40	School Readiness (End of Phase 1)	(805,804)	-		-	\$ (1,453,711)	
41	Commitments (Safety Net, PFA, Responsive)	(20,561,212)	-		-		
42	Sub-Total (lines 36-41) (matches committed funds in the 10-yr plan - cell E46)	(92,214,466)				\$ (12,673,549)	
43	Investible Fund Balance per 10-year Plan (cell E52)	101,634,812					
44	Obligations for FY 09/10	Per Budget				Community Engagement: \$ (760,541)	
45	Evaluation of Contracts	(1,111,033)	-		-		
46	Contract Management and Evaluation Data System	(262,241)	(34,380)		(34,380)		
47	Community Events	(40,000)	(40,000)		(40,000)	\$ (62,750)	
48	Parent & Public Education Strategies	(225,000)	-		-		
49	2-1-1 San Diego	(1,055,000)	-		-	\$ (1,255,000)	
50	School Readiness Projects	(5,854,095)	(181,000)		(181,000)	\$ (5,855,000)	
51	CARES Early Learning Workforce Development	(2,000,000)	-		-	\$ -	
52	Healthy Development Services Project	(15,597,600)	-		-	\$ (16,862,000)	
53	Special Needs Demonstration Project	(500,000)	-		-	\$ -	
54	Preschool for All Demonstration Project	(6,143,000)	-		-	\$ (6,143,000)	
55	Kit for New Parents	(687,000)	-		-	\$ (687,000)	
56	Healthcare Insurance Access	(3,087,538)	-		-	\$ (2,065,782)	
57	Oral Health Education & Treatment	(8,487,000)	(6,004,500)		(6,004,500)	\$ (7,130,000)	
58	First 5 for Parents Direct Services	(3,422,889)	-		-	\$ (610,960)	
59	Parent Development	(500,000)	(500,000)		(500,000)	\$ (456,700)	
60	KidSTART - Social Emotional Development	(715,000)	(515,000)		(515,000)	\$ (3,136,000)	
61	Community Water Fluoridation (Current Year)	(360,000)	(360,000)		(360,000)	\$ (640,000)	
62	Childhood Obesity Initiative	(130,000)	-		-	\$ (390,000)	
63	Emerging Critical Needs	(6,000,000)	(2,081,635)		(2,081,635)	N/A	
64	Responsive Funds (From Prior Years)	(95,207)	-		-	\$ (2,343)	
65	Community Water Fluoridation (From Prior Year)					\$ -	
66	Capital Costs	(1,610,873)	(1,602,613)		** (1,602,613)	\$ (4,887,544)	
67	Other Expenses	(178,507)	(172,723)		** (172,723)	\$ (178,507)	
68	Total Committed Funds (lines 36 - 67)		\$ (93,052,037)	\$ 0	\$ (93,052,037)	\$ (130,508,326)	
69							
70	Funds Committed for Sustainability (I-35 minus I-68)	N/A	\$ (54,207,256)	\$ 158,155,615	\$ 103,948,359	\$ 75,330,782	
71							
72	* Note: Funds received from The California Endowment for Fluoridation (including interest earned.) Revenue will be realized when expenses are incurred.						
73	** Denotes the same funds from FY 2008-09 re-budgeted in the current fiscal year.						