

	A	C	E	G	I	K	
2	<b>FIRST 5 COMMISSION OF SAN DIEGO</b>						<b>ITEM 5-1</b>
3	<b>COMPARATIVE BALANCE SHEET As of March 31, 2010 with Comparative Totals for March 31, 2009</b>						
4	<b>** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**</b>						
5							
6	<b>BALANCE SHEET SECTION</b>			<b>FY 2009-10</b>		<b>FY 2008-09</b>	
7	<b>Yield</b>	<b>Current</b>	<b>Mar. 31, 2009</b>	<b>49217</b>	<b>49218</b>		
8	<b>Operating:</b>	1.30%	3.29%	<b>As of March 31, 2010</b>		<b>Mar. 31, 2009</b>	
9	<b>Sustainability:</b>	2.19%	3.57%	<b>Prop 10</b>	<b>Prop 10</b>	<b>Total</b>	
10				<b>Operating</b>	<b>Sustainability</b>	<b>Total</b>	
11				<b>Fund</b>	<b>Fund</b>	<b>Prop 10</b>	
11	<b>Current Assets</b>					<b>Prop 10</b>	
12	Cash and Investment in County Treasury			\$ 23,525,916	\$ 62,955,895	\$ 86,481,811	
13	Cash Invested (see lines 8 - 9 for yield)			9,003,000	96,211,595	105,214,595	
14	Cash in Escrow (Union Bank)			3,487,954		3,487,954	
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		900	
23	<b>TOTAL ASSETS (Lines 12 - 22)</b>			<b>\$ 36,018,020</b>	<b>\$ 159,167,490</b>	<b>\$ 195,185,510</b>	
24							
25	<b>Liabilities &amp; Fund Balance</b>						
26	Accounts Payable			\$ 2,516,230	\$ -	\$ 2,516,230	
27	AP Internal Agreement ZSI					\$ -	
28	Liability for On-Account Receivables (Deposits from Others YE) *			763,553	\$ -	\$ 763,553	
29	Due to Other Funds				\$ -	\$ -	
30	<b>Total Liabilities</b>			<b>\$ 3,279,783</b>	<b>\$ -</b>	<b>\$ 3,279,783</b>	
31							
32	<b>Fund Balance</b>			<b>\$ 32,738,237</b>	<b>\$ 159,167,490</b>	<b>\$ 191,905,727</b>	
33	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 25 - 32)</b>			<b>\$ 36,018,020</b>	<b>\$ 159,167,490</b>	<b>\$ 195,185,510</b>	
34	<b>Beginning Fiscal Year Balances</b>						
34	<b>COMMITTED FUNDS SECTION</b>						
35	<b>TOTAL FUND BALANCE</b>	<b>\$ 193,849,278</b>	<b>\$ 32,738,237</b>	<b>\$ 159,167,490</b>	<b>\$ 191,905,727</b>	<b>\$ 203,270,506</b>	
36	<b>Encumbrances (contracts)</b>	\$ (66,920,434)	\$ (66,237,792)	-	\$ (66,237,792)	\$ (70,367,886)	
37	<b>Encumbrances (Fluoridation)</b>	\$ (3,927,016)	\$ (3,487,954)	-	\$ (3,487,954)	\$ -	
38	<b>Sustainability Fund Draw Down</b>				\$ -	\$ -	
39	<b>Obligations from Prior Years</b>						
40	School Readiness (End of Phase 1)	(805,804)	-		-	\$ (1,453,711)	
41	Commitments (Safety Net, PFA, Responsive)	(20,561,212)	-		-		
42	<b>Sub-Total (lines 36-41) (matches committed funds in the 10-yr plan - cell E46)</b>	<b>(92,214,466)</b>				<b>\$ (10,770,579)</b>	
43	<b>Investible Fund Balance per 10-year Plan (cell E52)</b>	<b>101,634,812</b>			<b>Innovative &amp; Responsive: Capital Phase II:</b>	<b>\$ -</b>	
44	<b>Obligations for FY 09/10</b>	<b>Per Budget</b>			<b>Community Engagement:</b>	<b>\$ (760,541)</b>	
45	Evaluation of Contracts	(1,111,033)	-		-	\$ -	
46	Contract Management and Evaluation Data System	(262,241)	-		-	\$ -	
47	Community Events	(40,000)	(32,500)		(32,500)	\$ (55,750)	
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)	-		-	\$ (9,968,959)	
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)	-		-	\$ -	
56	Healthcare Insurance Access	(3,087,538)	-		-	\$ (1,600,000)	
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)	-		-	\$ (55,841)	
59	Parent Development	(500,000)	(500,000)		(500,000)	\$ (456,700)	
60	KidSTART - Social Emotional Development	(715,000)	(515,000)		(515,000)	\$ (2,936,000)	
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	<b>Total Committed Funds (lines 36 - 67)</b>		<b>\$ (81,175,717)</b>	<b>\$ 0</b>	<b>\$ (81,175,717)</b>	<b>\$ (124,907,361)</b>	
69							
70	<b>Funds Committed for Sustainability (I-35 minus I-68)</b>	<b>N/A</b>	<b>\$ (48,437,480)</b>	<b>\$ 159,167,490</b>	<b>\$ 110,730,010</b>	<b>\$ 78,363,145</b>	
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.						