

	A	C	E	G	I	K	
2	<b>FIRST 5 COMMISSION OF SAN DIEGO</b>					<b>ITEM 6</b>	
3	<b>COMPARATIVE BALANCE SHEET As of February 28, 2010 with Comparative Totals for February 28, 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>Feb. 28, 2009</b>	<b>49217</b>	<b>49218</b>		
8	<b>Operating:</b>	1.27%	3.29%	<b>As of February 28, 2010</b>		<b>Feb. 28, 2009</b>	
9	<b>Sustainability:</b>	2.19%	3.57%	<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			\$ 24,545,697	\$ 39,840,895	\$ 64,386,592	
13	Cash Invested (see lines 8 - 9 for yield)			9,003,000	118,711,595	127,714,595	
14	Cash in Escrow (Union Bank)			3,501,126		3,501,126	
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>\$ 37,050,973</b>	<b>\$ 158,552,490</b>	<b>\$ 195,603,463</b>	
24							
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) *			1,016,678	\$ -	1,016,678	
29	Due to Other Funds				\$ -	-	
30	<b>Total Liabilities</b>			<b>\$ 1,017,279</b>	<b>\$ -</b>	<b>\$ 1,017,279</b>	
31							
32	<b>Fund Balance</b>			<b>\$ 36,033,694</b>	<b>\$ 158,552,490</b>	<b>\$ 194,586,184</b>	
33	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 25 - 32)</b>			<b>\$ 37,050,973</b>	<b>\$ 158,552,490</b>	<b>\$ 195,603,463</b>	
34	<b>Beginning Fiscal Year Balances</b>						
35	<b>TOTAL FUND BALANCE</b>			<b>\$ 193,849,278</b>	<b>\$ 36,033,694</b>	<b>\$ 158,552,490</b>	
36	<b>Encumbrances (contracts)</b>			<b>\$ (66,920,434)</b>	<b>\$ (72,325,845)</b>	<b>\$ -</b>	
37	<b>Encumbrances (Fluoridation)</b>			<b>\$ (3,927,016)</b>	<b>\$ (3,501,126)</b>	<b>\$ -</b>	
38	<b>Sustainability Fund Draw Down</b>					<b>\$ -</b>	
39	<b>Obligations from Prior Years</b>						
40	School Readiness (End of Phase 1)			(805,804)	-	-	
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>(760,541)</b>	
44	<b>Obligations for FY 09/10</b>			<b>Per Budget</b>		<b>Community Engagement:</b>	
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)	
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)	(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)	-	(1,600,000)	
57	Oral Health Education & Treatment			(8,487,000)	(6,004,500)	(6,004,500)	
58	First 5 for Parents Direct Services			(3,422,889)	-	(55,841)	
59	Parent Development			(500,000)	(500,000)	(456,700)	
60	KidSTART - Social Emotional Development			(715,000)	(515,000)	(3,136,000)	
61	Community Water Fluoridation (Current Year)			(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)	
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)	
67	Other Expenses			(178,507)	(172,723)	** (172,723)	
68	<b>Total Committed Funds (lines 36 - 67)</b>			<b>\$ (87,318,822)</b>	<b>\$ 0</b>	<b>\$ (87,318,822)</b>	
69							
70	<b>Funds Committed for Sustainability (I-35 minus I-68)</b>			<b>N/A</b>	<b>\$ (51,285,128)</b>	<b>\$ 158,552,490</b>	
71						<b>\$ 107,267,362</b>	
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.						