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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 4	
3	COMPARATIVE BALANCE SHEET As of February 28, 2009 with Comparative Totals for February 29, 2008						
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**						
5							
6	BALANCE SHEET SECTION			FY 2008-09		FY 2007-08	
7	*** Yield	Current	Feb. 29, 2008	49217 49218			
8	Operating:	3.29%	4.97%	As of February 28, 2009		Feb. 29, 2008	
9	Sustainability:	3.57%	5.02%	Prop 10	Prop 10	Total	
10				Operating Fund	Sustainability Fund	Total	
11	Current Assets			Prop 10	Prop 10	Prop 10	
12	Cash and Investment in County Treasury			\$ 57,346,097	\$ 34,170,845	\$ 91,516,942	
13	Cash Invested ***			75,180,197	35,460,600	110,640,797	
14	Imprest (Petty) Cash			250		250	
15	Due from Other Funds					-	
16	MTB-T Due					-	
17	Accrued Interest Purchased					-	
18	Accounts Receivable					-	
19	Interest Receivable					-	
20	Due from Other Funds: Interest					415,868	
21	Prepaid Expense					-	
22	TOTAL ASSETS (Lines 12 - 21)			\$ 132,526,544	\$ 69,631,445	\$ 202,157,989	
23							
24	Liabilities & Fund Balance						
25	Accounts Payable			\$ 119,757	\$ -	\$ 119,757	
26	AP Internal Agreement ZSI					\$ -	
27	Liability for On-Account Receivables*			647,177		\$ 647,177	
28	Due to Other Funds					\$ -	
29	Total Liabilities			\$ 766,934	\$ -	\$ 766,934	
30							
31	Fund Balance			\$ 131,759,610	\$ 69,631,445	\$ 201,391,055	
32	TOTAL LIABILITIES & FUND BALANCE (Lines 24 - 31)			\$ 132,526,544	\$ 69,631,445	\$ 202,157,989	
33	Beginning Fiscal Year Balances						
34	TOTAL FUND BALANCE	\$ 194,540,370	\$ 131,759,610	\$ 69,631,445	\$ 201,391,055	\$ 195,374,123	
35	Encumbrances (contracts)	\$ (28,943,808)	\$ (63,348,127)	-	\$ (63,348,127)	\$ (54,404,974)	
36	Sustainability Fund Draw Down (FY 08/09)				\$ -	\$ (19,391,714)	
37	Obligations from Prior Years						
38	School Readiness (End of Phase 1)	(1,453,711)	(1,453,711)		** (1,453,711)	(1,502,843)	
39	Sub-Total (lines 35-38) (matches committed funds in the 20-yr plan - cell J46)	(30,397,519)				-	
40	Investable Fund Balance per 20-year Plan (cell J51)	164,142,900			Capital Phase III:	▶ (512,360)	
41	Obligations for FY 08/09	Per Budget					
42	Evaluation of Contracts	◆ (2,277,584)	-		-	-	
43	Community Events	(80,000)	(62,750)		(62,750)	(72,115)	
44	Communications Strategies	(666,275)	-		-	N/A	
45	2-1-1 San Diego	◆ (2,112,900)	(1,255,000)		(1,255,000)	-	
46	School Readiness Projects	◆ (11,709,095)	(5,855,000)		(5,855,000)	-	
47	Innovative Grants	(1,000,000)	(693,721)		(693,721)	(713,821)	
48	CARES Early Learning Workforce Development	◆ (4,500,000)	-		-	-	
49	Responsive Funds	(11,935,828)	(10,076,858)		(10,076,858)	(2,950,546)	
50	Healthy Development Services Project	◆ (28,731,600)	(16,862,000)		(16,862,000)	(400,421)	
51	Special Needs Demonstration Project	◆ (1,000,000)	-		-	-	
52	Preschool for All Demonstration Project	◆ (12,173,000)	(6,143,000)		(6,143,000)	-	
53	Kit for New Parents	◆ (1,334,000)	(687,000)		(687,000)	-	
54	Healthcare Insurance Access	◆ (7,775,076)	(1,600,000)		(1,600,000)	(32,440)	
55	Oral Health Education & Treatment	◆ (9,934,000)	(7,130,000)		(7,130,000)	-	
56	First 5 for Parents Direct Services	◆ (6,782,889)	(55,841)		(55,841)	-	
57	Parent Development	(456,700)	(456,700)		(456,700)	(666,700)	
58	KidSTART - Social Emotional Development	◆ (3,136,000)	(3,136,000)		(3,136,000)	(1,605,700)	
59	Community Engagement	(760,541)	(760,541)		** (760,541)	(751,050)	
60	Community Water Fluoridation (Current Year)	◆ (640,000)	(640,000)		(640,000)	N/A	
61	Childhood Obesity Initiative	(390,000)	(390,000)		(390,000)	N/A	
62	Capital Phase II: San Diego Unified School District	(1,025,557)	-		-	(1,025,557)	
63	HHS Public Health Service	(25,000)	-		-	-	
64	Responsive Funds (From Prior Years)	(169,389)	(2,343)		(2,343)	N/A	
65	Contract Management and Evaluation Data System	◆ (444,078)	-		-	(950,000)	
66	Community Water Fluoridation (From Prior Year)					N/A	
67	Capital Costs	(5,386,630)	(4,887,544)		** (4,887,544)	(5,386,630)	
68	Other Expenses	(178,507)	(178,507)		** (178,507)	(178,507)	
69	Total Committed Funds (lines 35 - 68)	\$ (145,022,168)	\$ (125,674,643)	\$ -	\$ (125,674,643)	\$ (92,547,554)	
70							
71	Funds Committed for Sustainability (I-34 minus I-69)	\$ 49,518,202	\$ 6,084,967	\$ 69,631,445	\$ 75,716,412	\$ 102,826,570	
72							
73	* Note: Funds received from The California Endowment for Fluoridation (including interest earned.) Revenue will be realized when expenses are incurred.						
74	** Denotes the same funds re-budgeted in the current fiscal year.						
75	◆ Includes FY 09-10 funds to be encumbered in the current year.						