

	A	C	E	G	I	K	
2	<b>FIRST 5 COMMISSION OF SAN DIEGO</b>					<b>ITEM 4-1</b>	
3	<b>COMPARATIVE BALANCE SHEET As of January 31, 2009 with Comparative Totals for January 31, 2008</b>						
4	<b>** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**</b>						
5							
6	<b>BALANCE SHEET SECTION</b>			<b>FY 2008-09</b>		<b>FY 2007-08</b>	
7	<b>*** Yield</b>	<b>Current</b>	<b>Jan. 31, 2008</b>	<b>49217      49218</b>			
8	<b>Operating:</b>	3.56%	5.04%	<b>As of January 31, 2009</b>		<b>Jan. 31, 2008</b>	
9	<b>Sustainability:</b>	4.36%	5.08%	<b>Prop 10</b>	<b>Prop 10</b>	<b>Total</b>	
10				<b>Operating Fund</b>	<b>Sustainability Fund</b>	<b>Total</b>	
11	<b>Current Assets</b>			<b>Prop 10</b>	<b>Prop 10</b>	<b>Prop 10</b>	
12	Cash and Investment in County Treasury			\$ 61,732,106	\$ 33,877,095	\$ 95,609,201	
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	<b>TOTAL ASSETS (Lines 12 - 21)</b>			<b>\$ 136,912,553</b>	<b>\$ 69,337,695</b>	<b>\$ 206,250,248</b>	
23							
24	<b>Liabilities &amp; Fund Balance</b>						
25	Accounts Payable			\$ 103,963	\$ -	\$ 103,963	
26	AP Internal Agreement ZSI					\$ -	
27	Liability for On-Account Receivables*			307,177		\$ 307,177	
28	Due to Other Funds					\$ -	
29	<b>Total Liabilities</b>			<b>\$ 411,140</b>	<b>\$ -</b>	<b>\$ 411,140</b>	
30							
31	<b>Fund Balance</b>			<b>\$ 136,501,413</b>	<b>\$ 69,337,695</b>	<b>\$ 205,839,108</b>	
32	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 24 - 31)</b>			<b>\$ 136,912,553</b>	<b>\$ 69,337,695</b>	<b>\$ 206,250,248</b>	
33	<b>COMMITTED FUNDS SECTION</b>						
34	<i>Beginning Fiscal Year Balances</i>						
34	<b>TOTAL FUND BALANCE</b>	<b>\$ 194,540,370</b>	<b>\$ 136,501,413</b>	<b>\$ 69,337,695</b>	<b>\$ 205,839,108</b>	<b>\$ 193,018,411</b>	
35	<b>Encumbrances (contracts)</b>	\$ (28,943,808)	\$ (65,257,939)	-	\$ (65,257,939)	\$ (57,853,280)	
36	<b>Sustainability Fund Draw Down (FY 08/09)</b>				\$ -	\$ (19,391,714)	
37	<b>Obligations from Prior Years</b>						
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:	▶ (545,020)	
41	<b>Obligations for FY 08/09</b>	<i>Per Budget</i>					
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)	(737,721)		(737,721)	(713,821)	
48	CARES Early Learning Workforce Development	◆ (4,500,000)	-		-	-	
49	Responsive Funds	(11,935,828)	(11,935,828)		(11,935,828)	(2,975,546)	
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)	(2,065,782)		(2,065,782)	(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)	(610,960)		(610,960)	-	
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	<b>Total Committed Funds (lines 35 - 68)</b>	<b>\$ (145,022,168)</b>	<b>\$ (130,508,326)</b>	<b>\$ -</b>	<b>\$ (130,508,326)</b>	<b>\$ (96,053,520)</b>	
70							
71	<b>Funds Committed for Sustainability (I-34 minus I-69)</b>	<b>\$ 49,518,202</b>	<b>\$ 5,993,087</b>	<b>\$ 69,337,695</b>	<b>\$ 75,330,782</b>	<b>\$ 96,964,892</b>	
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.						