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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 4	
3	COMPARATIVE BALANCE SHEET As of April 30, 2009 with Comparative Totals for April 30, 2008						
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**						
5							
6	BALANCE SHEET SECTION			FY 2008-09		FY 2007-08	
7	*** Yield	Current	Apr. 30, 2008	49217 49218			
8	Operating:	3.06%	4.32%	As of April 30, 2009		Apr. 30, 2008	
9	Sustainability:	2.82%	4.62%	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			\$ 77,171,092	\$ 44,969,805	\$ 122,140,897	
13	Cash Invested ***			54,950,350	25,593,600	80,543,950	
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					-	
21	Prepaid Expense					-	
22	TOTAL ASSETS (Lines 12 - 21)			\$ 132,121,692	\$ 70,563,405	\$ 202,685,097	
23							
24	Liabilities & Fund Balance						
25	Accounts Payable			\$ (490,649)	\$ -	\$ (490,649)	
26	AP Internal Agreement ZSI					\$ -	
27	Liability for On-Account Receivables *			650,345	\$ -	\$ 650,345	
28	Due to Other Funds					\$ -	
29	Total Liabilities			\$ 159,696	\$ -	\$ 159,696	
30							
31	Fund Balance			\$ 131,961,996	\$ 70,563,405	\$ 202,525,401	
32	TOTAL LIABILITIES & FUND BALANCE (Lines 24 - 31)			\$ 132,121,692	\$ 70,563,405	\$ 202,685,097	
33	Beginning Fiscal Year Balances						
34	TOTAL FUND BALANCE	\$ 194,540,370	\$ 131,961,996	\$ 70,563,405	\$ 202,525,401	\$ 196,813,950	
35	Encumbrances (contracts)	\$ (28,943,808)	\$ (85,760,246)	-	\$ (85,760,246)	\$ (47,301,641)	
36	Sustainability Fund Draw Down				\$ -	\$ (17,434,537)	
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 10-yr plan - cell E45)	(30,397,519)				-	
40	Investable Fund Balance per 10-year Plan (cell E51)	164,142,900			Capital Phase III:	▶ (197,454)	
41	Obligations for FY 08/09	Per Budget					
42	Evaluation of Contracts	◆ (2,277,584)	-		-	-	
43	Community Events	(80,000)	(31,250)		(31,250)	(67,115)	
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)	(722,191)	
48	CARES Early Learning Workforce Development	◆ (4,500,000)	-		-	-	
49	Responsive Funds	(11,935,828)	(1,076,858)		(1,076,858)	(2,901,455)	
50	Healthy Development Services Project	◆ (28,731,600)	(7,371,050)		(7,371,050)	(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)	-		-	-	
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)	(45,000)	
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)	(2,936,000)		(2,936,000)	(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)	(960,528)		** (960,528)	(5,386,630)	
68	Other Expenses	(178,507)	(178,507)		** (178,507)	(178,507)	
69	Total Committed Funds (lines 35 - 68)	\$ (145,022,168)	\$ (124,750,296)	\$0	\$ (124,750,296)	\$ (81,169,241)	
70							
71	Funds Committed for Sustainability (I-34 minus I-69)	\$ 49,518,202	\$ 7,211,700	\$ 70,563,405	\$ 77,775,105	\$ 115,644,710	
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 from FY 2007-08 re-budgeted in the current fiscal year.						
75	◆ Includes FY 09-10 funds to be encumbered in the current year.						