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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 4-1	
3	COMPARATIVE BALANCE SHEET As of December 31, 2009 with Comparative Totals for December 31, 2008						
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**						
5							
6	BALANCE SHEET SECTION			FY 2009-10		FY 2008-09	
7	*** Yield	Current	Dec. 31, 2008	49217	49218		
8	Operating:	1.90%	3.56%	As of December 31, 2009		Dec. 31, 2008	
9	Sustainability:	2.47%	4.36%	Prop 10	Prop 10	Total	
10				Operating Fund	Sustainability Fund	Prop 10	
11	Current Assets					Total	
12	Cash and Investment in County Treasury			\$ 26,538,352	\$ 39,268,944	\$ 65,807,296	
13	Cash Invested ***			9,003,000	118,711,595	127,714,595	
14	Cash in Escrow			3,927,016		3,927,016	
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	TOTAL ASSETS (Lines 12 - 22)			\$ 39,469,518	\$ 157,980,539	\$ 197,450,057	
24							
25	Liabilities & Fund Balance						
26	Accounts Payable			\$ 10,724	\$ -	\$ 10,724	
27	AP Internal Agreement ZSI					\$ -	
28	Liability for On-Account Receivables (Deposits from Others YE) *			654,935	\$ -	\$ 654,935	
29	Due to Other Funds				\$ -	\$ -	
30	Total Liabilities			\$ 665,659	\$ -	\$ 665,659	
31							
32	Fund Balance			\$ 38,803,859	\$ 157,980,539	\$ 196,784,398	
33	TOTAL LIABILITIES & FUND BALANCE (Lines 25 - 32)			\$ 39,469,518	\$ 157,980,539	\$ 197,450,057	
34	Beginning Fiscal Year Balances						
35	TOTAL FUND BALANCE			\$ 193,849,278	\$ 38,803,859	\$ 157,980,539	
36	Encumbrances (contracts)			\$ (66,920,434)	\$ (80,546,804)	\$ (80,546,804)	
37	Encumbrances (Fluoridation)			\$ (3,927,016)	\$ (3,927,016)	\$ (3,927,016)	
38	Sustainability Fund Draw Down					\$ -	
39	Obligations from Prior Years						
40	School Readiness (End of Phase 1)			(805,804)	-	-	
41	Commitments (Safety Net, PFA, Responsive)			(20,561,212)	-	-	
42	Sub-Total (lines 36-41) (matches committed funds in the 10-yr plan - cell E46)			(92,214,466)		\$ (12,716,005)	
43	Investible Fund Balance per 10-year Plan (cell E52)			101,634,812		\$ -	
44	Obligations for FY 09/10			Per Budget		Community Engagement: \$ (760,541)	
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)	-	-	
50	School Readiness Projects			(5,854,095)	(181,000)	(181,000)	
51	CARES Early Learning Workforce Development			(2,000,000)	-	-	
52	Healthy Development Services Project			(15,597,600)	-	-	
53	Special Needs Demonstration Project			(500,000)	-	-	
54	Preschool for All Demonstration Project			(6,143,000)	-	-	
55	Kit for New Parents			(687,000)	-	-	
56	Healthcare Insurance Access			(3,087,538)	-	-	
57	Oral Health Education & Treatment			(8,487,000)	(6,004,500)	(6,004,500)	
58	First 5 for Parents Direct Services			(3,422,889)	-	-	
59	Parent Development			(500,000)	(500,000)	(500,000)	
60	KidSTART - Social Emotional Development			(715,000)	(515,000)	(515,000)	
61	Community Water Fluoridation (Current Year)			(360,000)	(360,000)	(360,000)	
62	Childhood Obesity Initiative			(130,000)	-	-	
63	Emerging Critical Needs			(6,000,000)	(2,081,635)	(2,081,635)	
64	Responsive Funds (From Prior Years)			(95,207)	-	-	
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	Total Committed Funds (lines 36 - 67)			\$ (95,965,671)	\$ 0	\$ (95,965,671)	
69							
70	Funds Committed for Sustainability (I-35 minus I-68)			N/A	\$ (57,161,812)	\$ 157,980,539	
71						\$ 100,818,727	
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.						