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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 4-1	
3	COMPARATIVE BALANCE SHEET As of September 30, 2009 with Comparative Totals for September 30, 2008						
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**						
5							
6	BALANCE SHEET SECTION			FY 2009-10		FY 2008-09	
7	*** Yield	Current	Sep. 30, 2008	49217 49218			
8	Operating:	2.50%	4.28%	As of September 30, 2009		Sep. 30, 2008	
9	Sustainability:	2.62%	4.41%	Prop 10	Prop 10	Total	
10				Operating Fund	Sustainability Fund	Prop 10	
11	Current Assets					Total	
12	Cash and Investment in County Treasury			\$ 66,966,163	\$ 5,363,310	\$ 72,329,473	
13	Cash Invested ***			61,503,900	66,167,700	127,671,600	
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)			\$ 132,398,229	\$ 71,531,010	\$ 203,929,239	
24							
25	Liabilities & Fund Balance						
26	Accounts Payable			\$ 32,599	\$ -	\$ 32,599	
27	AP Internal Agreement ZSI					\$ -	
28	Liability for On-Account Receivables (Deposits from Others YE) *			652,712	\$ -	\$ 652,712	
29	Due to Other Funds				\$ -	\$ -	
30	Total Liabilities			\$ 685,311	\$ -	\$ 685,311	
31							
32	Fund Balance			\$ 131,712,918	\$ 71,531,010	\$ 203,243,928	
33	TOTAL LIABILITIES & FUND BALANCE (Lines 25 - 32)			\$ 132,398,229	\$ 71,531,010	\$ 203,929,239	
34	Beginning Fiscal Year Balances						
35	TOTAL FUND BALANCE	\$ 193,849,278	\$ 131,712,918	\$ 71,531,010	\$ 203,243,928	\$ 193,371,752	
36	Encumbrances (contracts)	\$ (66,920,434)	\$ (85,727,672)	-	\$ (85,727,672)	\$ (63,399,293)	
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)	(805,804)		** (805,804)	(1,453,711)	
41	Commitments (Safety Net, PFA, Responsive)	(20,561,212)	(485,392)		(485,392)		
42	Sub-Total (lines 36-41) (matches committed funds in the 10-yr plan - cell E46)	(92,214,466)				(11,435,828)	
43	Investible Fund Balance per 10-year Plan (cell E52)	101,634,812			Innovative & Responsive: Capital Phase II:	(1,025,557)	
44	Obligations for FY 09/10	Per Budget			Community Engagement:	(1,046,000)	
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)	(65,000)	
48	Parent & Public Education Strategies	(225,000)		(225,000)	(225,000)	-	
49	2-1-1 San Diego	(1,055,000)		-	-	-	
50	School Readiness Projects	(5,854,095)		(2,818,180)	(2,818,180)	(905)	
51	CARES Early Learning Workforce Development	(2,000,000)		-	-	-	
52	Healthy Development Services Project	(15,597,600)		(400,000)	(400,000)	(400)	
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)		-	-	(297,406)	
59	Parent Development	(500,000)		(500,000)	(500,000)	(456,700)	
60	KidSTART - Social Emotional Development	(715,000)		(515,000)	(515,000)	(2,936,000)	
61	Community Water Fluoridation (Current Year)	(360,000)		(360,000)	(360,000)	(640,000)	
62	Childhood Obesity Initiative	(130,000)		-	-	N/A	
63	Emerging Critical Needs	(6,000,000)		(6,000,000)	(6,000,000)	N/A	
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)	(5,170,089)	
67	Other Expenses	(178,507)		(172,723)	** (172,723)	(178,507)	
68	Total Committed Funds (lines 36 - 67)			\$ (109,618,280)	\$ 0	\$ (109,618,280)	
69							
70	Funds Committed for Sustainability (I-35 minus I-68)	N/A		\$ 22,094,638	\$ 71,531,010	\$ 93,625,648	
71							
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.						