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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 5-1	
3	COMPARATIVE BALANCE SHEET As of June 30, 2009 with Comparative Totals for June 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	June 30, 2008	49217 49218			
8	Operating:	2.56%	4.11%	As of June 30, 2009		June 30, 2008	
9	Sustainability:	2.64%	4.59%	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			\$ 89,730,320	\$ 10,232,305	\$ 99,962,625	
13	Cash Invested ***			40,046,350	60,613,700	100,660,050	
14	Imprest (Petty) Cash			250		250	
15	Due from Other Funds			3,247		3,247	
16	MTB-T Due					-	
17	Accrued Interest Purchased					-	
18	Accounts Receivable			6,192,838		6,192,838	
19	Interest Receivable			607,031	307,778	914,809	
20	Due from Other Funds: Interest				463,872	463,872	
21	Prepaid Expense			1,708		1,708	
22	TOTAL ASSETS (Lines 12 - 21)			\$ 136,581,744	\$ 71,617,655	\$ 208,199,399	
23							
24	Liabilities & Fund Balance						
25	Accounts Payable			\$ 12,935,396	\$ -	\$ 12,935,396	
26	AP Internal Agreement ZSI					\$ -	
27	Liability for On-Account Receivables (Deposits from Others YE) *			650,345	\$ -	\$ 650,345	
28	Due to Other Funds			223,636	\$ 2,368	\$ 226,004	
29	Total Liabilities			\$ 13,809,377	\$ 2,368	\$ 13,811,745	
30							
31	Fund Balance			\$ 122,772,367	\$ 71,615,287	\$ 194,387,654	
32	TOTAL LIABILITIES & FUND BALANCE (Lines 25 - 31)			\$ 136,581,744	\$ 71,617,655	\$ 208,199,399	
33	<i>Beginning Fiscal Year Balances</i>						
34	TOTAL FUND BALANCE			\$ 194,540,370	\$ 122,772,367	\$ 71,615,287	
35	Encumbrances (contracts)			\$ (28,943,808)	\$ (70,847,449)	\$ (70,847,449)	
36	Sustainability Fund Draw Down				(159,550)	\$ (159,550)	
37	Obligations from Prior Years						
38	School Readiness (End of Phase 1)			(1,453,711)	(805,804)	** (805,804)	
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: (5,248)	
41	Obligations for FY 08/09			<i>Per Budget</i>			
42	Evaluation of Contracts			(2,277,584)	-	-	
43	Community Events			(80,000)	(31,250)	(31,250)	
44	Communications Strategies			(666,275)	-	-	
45	2-1-1 San Diego			(2,112,900)	(1,255,000)	(1,255,000)	
46	School Readiness Projects			(11,709,095)	(3,936,859)	(3,936,859)	
47	Innovative Grants			(1,000,000)	(621,921)	(621,921)	
48	CARES Early Learning Workforce Development			(4,500,000)	-	-	
49	Responsive Funds			(11,935,828)	(1,076,858)	(1,076,858)	
50	Healthy Development Services Project			(28,731,600)	(400)	(400)	
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)	(485,392)	(485,392)	
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)	
58	KidSTART - Social Emotional Development			(3,136,000)	(2,936,000)	(2,936,000)	
59	Community Engagement			(760,541)	(760,541)	** (760,541)	
60	Community Water Fluoridation (Current Year)			(640,000)	(640,000)	(640,000)	
61	Childhood Obesity Initiative			(390,000)	(390,000)	(390,000)	
62	Capital Phase II: San Diego Unified School District			(1,025,557)	-	-	
63	HHS Public Health Service			(25,000)	-	-	
64	Responsive Funds (From Prior Years)			(169,389)	-	-	
65	Contract Management and Evaluation Data System			(444,078)	-	-	
66	Community Water Fluoridation (From Prior Year)					-	
67	Capital Costs			(5,386,630)	(949,901)	** (949,901)	
68	Other Expenses			(178,507)	(172,723)	** (172,723)	
69	Total Committed Funds (lines 35 - 68)			\$ (145,022,168)	\$ (98,695,639)	\$ (159,550)	
70							
71	Funds Committed for Sustainability (I-34 minus I-69)			\$ 49,518,202	\$ 24,076,728	\$ 71,455,737	
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.						