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2	FIRST 5 COMMISSION OF SAN DIEGO					ITEM 6-2	
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	Total	
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	COMMITTED FUNDS SECTION						
34		<i>Beginning Fiscal Year Balances</i>	<i>Operating Fund</i>	<i>Sustainability Fund</i>	<i>Total</i>	<i>30-Jun-2008</i>	
35	TOTAL FUND BALANCE	\$ 194,540,370	\$ 122,772,367	\$ 71,615,287	\$ 194,387,654	\$ 194,540,370	
36	Encumbrances (contracts)	\$ (28,943,808)	\$ (70,847,449)	-	\$ (70,847,449)	\$ (28,943,808)	
37	Sustainability Fund Draw Down			(159,550)	\$ (159,550)	\$ (17,434,537)	
38	Obligations from Prior Years						
39	School Readiness (End of Phase 1)	(1,453,711)	(805,804)		** (805,804)	(1,453,711)	
40	Sub-Total (lines 35-38) (matches committed funds in the 10-yr plan - cell E45)	(30,397,519)				-	
41	Investable Fund Balance per 10-year Plan (cell E51)	164,142,900			Capital Phase III: ▶	(5,248)	
42	Obligations for FY 08/09	<i>Per Budget</i>					
43	Evaluation of Contracts	◆ (2,277,584)	-		-	-	
44	Community Events	(80,000)	(31,250)		(31,250)	(41,370)	
45	Communications Strategies	(666,275)	-		-	N/A	
46	2-1-1 San Diego	◆ (2,112,900)	(1,255,000)		(1,255,000)	-	
47	School Readiness Projects	◆ (11,709,095)	(3,936,859)		(3,936,859)	-	
48	Innovative Grants	(1,000,000)	(621,921)		(621,921)	(522,578)	
49	CARES Early Learning Workforce Development	◆ (4,500,000)	-		-	-	
50	Responsive Funds	(11,935,828)	(1,076,858)		(1,076,858)	(2,408,455)	
51	Healthy Development Services Project	◆ (28,731,600)	(400)		(400)	(400,421)	
52	Special Needs Demonstration Project	◆ (1,000,000)	-		-	-	
53	Preschool for All Demonstration Project	◆ (12,173,000)	(6,143,000)		(6,143,000)	-	
54	Kit for New Parents	◆ (1,334,000)	-		-	-	
55	Healthcare Insurance Access	◆ (7,775,076)	(485,392)		(485,392)	(32,440)	
56	Oral Health Education & Treatment	(9,934,000)	(7,130,000)		(7,130,000)	(45,000)	
57	First 5 for Parents Direct Services	◆ (6,782,889)	(55,841)		(55,841)	-	
58	Parent Development	(456,700)	(456,700)		(456,700)	(666,700)	
59	KidSTART - Social Emotional Development	◆ (3,136,000)	(2,936,000)		(2,936,000)	(1,605,700)	
60	Community Engagement	(760,541)	(760,541)		** (760,541)	(751,050)	
61	Community Water Fluoridation (Current Year)	(640,000)	(640,000)		(640,000)	N/A	
62	Childhood Obesity Initiative	(390,000)	(390,000)		(390,000)	N/A	
63	Capital Phase II: San Diego Unified School District	(1,025,557)	-		-	(1,025,557)	
64	HHS Public Health Service	(25,000)	-		-	-	
65	Responsive Funds (From Prior Years)	(169,389)	-		-	N/A	
66	Contract Management and Evaluation Data System	◆ (444,078)	-		-	(895,922)	
67	Community Water Fluoridation (From Prior Year)					N/A	
68	Capital Costs	(5,386,630)	(949,901)		** (949,901)	(5,376,003)	
69	Other Expenses	(178,507)	(172,723)		** (172,723)	(172,723)	
70	Total Committed Funds (lines 35 - 68)	\$ (145,022,168)	\$ (98,695,639)	(\$159,550)	\$ (98,855,189)	\$ (61,781,223)	
71	Funds Committed for Sustainability (I-34 minus I-69)	\$ 49,518,202	\$ 24,076,728	\$ 71,455,737	\$ 95,532,465	\$ 132,759,147	
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.						