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1	Item 5-1			
2	FIRST 5 COMMISSION OF SAN DIEGO			
3	COMPARATIVE BALANCE SHEET As of December 31, 2024 with Comparative Totals for December 31, 2023			
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**			
5				
6	BALANCE SHEET SECTION			
7	Yield	Budget	Current	December 31, 2023
8	Treasury:	3.50%	3.65%	3.49%
9				
10				
11	Current Assets			
12	Cash and Investment in County Treasury			
13	Cash Invested			
14	Imprest (Petty) Cash			
15	Due from Other Funds			
16	Accounts Receivable			
17	Interest Receivable			
18	Due from Other Funds: Interest			
19	Prepaid Expense (Insurance)			
20	TOTAL ASSETS (Lines 12 - 19)			
21				
22	Liabilities & Fund Balance			
23	Accounts Payable			
24	AP Internal Agreement ZSI			
25	MTB-T Due to Other Funds			
26	GL Prior Year Transfers			
27	Unearned Revenue			
28	Due to Other Funds			
29	Total Liabilities			
30	Fund Balance			
31	TOTAL LIABILITIES & FUND BALANCE (Lines 29 - 30)			
32				
33	FUND BALANCE PROJECTION AS OF END OF FY 24/25			
34	TOTAL FUND BALANCE as of 7-1-2024 *			\$ 25,862,368
35	Actual Operating Expenses	\$ (10,562,417)		
36	Actual Revenues Received	\$ 7,016,154		
37	Net Change in Fund Balance			\$ (3,546,263)
38	TOTAL FUND BALANCE as of 12-31-2024			\$ 22,316,105
39	Expenditures:			
40	Encumbrances for Program Funding as of 12-31-2024	(24,720,129)		
41	Actual Operating Expense from 7-1-2024 to 12-31-2024	(10,562,417)		
42	Additional 3rd & 4th Qtr Projected Expenses (Budget)	(2,294,556)		
43	TOTAL EXPENDITURES			\$ (37,577,102)
44	Revenues:			
45	Revenues from 7-1-2024 to 12-31-2024	7,016,154		
46	Additional 3rd & 4th Qtr Projected Revenues (Budget)	21,038,334		
47	TOTAL REVENUES			\$ 28,054,488
48				
49				
50				
51	Projected Fund Balance as of 6-30-2025			\$ 16,339,754
52	<i>* PER ORCALE</i>			