

FIRST 5 COMMISSION OF SAN DIEGO
SUMMARY BALANCE SHEET
As of August 31, 2025

Item 5-1

** FOR MANAGEMENT PURPOSES ONLY ** PER ORACLE ** NON GAAP**

<i>BALANCE SHEET</i>		First 5 Funds	FY 2025-26
1	<u>Assets</u>		
2	Cash (Treasury; Invested; Petty Cash)	\$	16,798,621
3	Accounts Receivable (Prop 10; Interest)		2,658,734
4	TOTAL ASSETS	\$	19,457,355
5	<u>Liabilities & Fund Balance</u>		
6	Liabilities	\$	641,527
7	Fund Balance		18,815,828
8	TOTAL LIABILITIES & FUND BALANCE	\$	19,457,355

FUND BALANCE PROJECTION AS OF END OF FY25/26

9	TOTAL FUND BALANCE (Line 7)		\$	18,815,828
10	Encumbrances (contracts)	(\$26,851,663)		
11	Additional Sep 2025-Jun 2026 Projected Expenses (budget)	(2,890,538)		
12	Additional Sep 2025-Jun 2026 Projected Revenue (budget)	26,445,944		
13	Total Estimated Revenue/Expenses Balance			(\$3,296,257)
14	Estimated Fund Balance (Financial Spending Plan)		\$	15,519,571