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1					Item 5-1		
2	FIRST 5 COMMISSION OF SAN DIEGO						
3	COMPARATIVE BALANCE SHEET As of December 31, 2025 with Comparative Totals for December 31, 2024						
4	** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**						
5							
6	BALANCE SHEET SECTION				FY 2025-2026	FY 2024-2025	
7	Yield	Budget	Current	Dec 31, 2024			
8	Treasury:	3.65%	3.82%	3.75%	As of December 31, 2025	31-Dec-24	
9							
10							
11	Current Assets						
12	Cash and Investment in County Treasury				\$ 17,087,887	\$ 22,928,520	
13	Cash Invested						
14	Imprest (Petty) Cash				250	250	
15	Due from Other Funds						
16	Accounts Receivable				317,526		
17	Interest Receivable						
18	Due from Other Funds: Interest				83,861	65,388	
19	Prepaid Expense (Insurance)				3,088	2,871	
20	TOTAL ASSETS (Lines 12 - 19)				\$ 17,492,612	\$ 22,997,029	
21							
22	Liabilities & Fund Balance						
23	Accounts Payable				394,133	\$ 680,924	
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				\$ 394,133	\$ 680,924	
30	Fund Balance				\$ 17,098,479	\$ 22,316,105	
31	TOTAL LIABILITIES & FUND BALANCE (Lines 29 - 30)				\$ 17,492,612	\$ 22,997,029	
32							
33	FUND BALANCE PROJECTION AS OF END OF FY 25/26						
34	TOTAL FUND BALANCE as of 7-1-2025 *					\$ 19,935,890	
35	Actual Operating Expenses				\$ (9,778,158)		
36	Actual Revenues Received				\$ 6,940,747		
37	Net Change in Fund Balance				\$ (2,837,411)		
38	TOTAL FUND BALANCE as of 12-31-2025				\$ 17,098,479		
39	Expenditures:						
40	Encumbrances for Program Funding as of 12-31-2025				(18,927,069)		
41	Actual Operating Expense as of 12-31-2025				(9,778,158)		
42	Additional Projected Expenses (Budget)				(2,064,041)		
43	TOTAL EXPENDITURES					\$ (30,769,268)	
44	Revenues:						
45	Revenues as of 12-31-2025				6,940,747		
46	Additional Projected Revenues (Budget)				19,138,434		
47	TOTAL REVENUES					\$ 26,079,181	
48							
49							
50							
51	Projected Fund Balance as of 6-30-2026				\$	15,245,803	
52	<i>* PER ORACLE</i>						