

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

Item 2-1

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

<b>BALANCE SHEET</b>		<b>First 5 Funds</b>	<b>FY 2025-26</b>
1	<b><u>Assets</u></b>		
2	Cash (Treasury; Invested; Escrow; Petty Cash)	\$	17,088,137
3	Accounts Receivable (Prop 10; Interest)		401,387
4	Prepaid Expense		3,088
5	<b>TOTAL ASSETS</b>	<b>\$</b>	<b>17,492,612</b>
6	<b><u>Liabilities &amp; Fund Balance</u></b>		
7	Liabilities	\$	394,133
8	Fund Balance		17,098,479
9	<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$</b>	<b>17,492,612</b>

**FUND BALANCE PROJECTION AS OF END OF FY25/26**

10	<b>TOTAL FUND BALANCE (Line 8)</b>	<b>\$</b>	<b>17,098,479</b>
11	Encumbrances (contracts)	(\$18,927,069)	
12	Additional Operating Expense for 3rd & 4th quarter (budget)	(2,064,041)	
13	Additional Revenue for 3rd & 4th quarter (budget)	19,138,434	
14	Total Estimated Revenue/Expenses Balance		(\$1,852,676)
15	<b>Estimated Fund Balance (Financial Spending Plan)</b>	<b>\$</b>	<b>15,245,803</b>