

	A	C	I	K
1	<b>Item 5-1</b>			
2	<b>FIRST 5 COMMISSION OF SAN DIEGO</b>			
3	<b>COMPARATIVE BALANCE SHEET As of February 28, 2026 with Comparative Totals for February 28, 2025</b>			
4	<b>** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**</b>			
5				
6	<b>BALANCE SHEET SECTION</b>			
7	<b>Yield</b>	<b>Budget</b>	<b>Current</b>	<b>February 28, 2025</b>
8	<b>Treasury:</b>	3.65%	3.83%	3.81%
9				
10				
11	<b>Current Assets</b>			
12	Cash and Investment in County Treasury			
13	Cash Invested			
14	Imprest (Petty) Cash		250	250
15	Due from Other Funds			
16	Accounts Receivable			
17	Interest Receivable			
18	Due from Other Funds: Interest		77,090	81,986
19	Prepaid Expense (Insurance)		3,088	2,871
20	<b>TOTAL ASSETS (Lines 12 - 19)</b>		<b>\$ 15,708,263</b>	<b>\$ 21,246,765</b>
21				
22	<b>Liabilities &amp; Fund Balance</b>			
23	Accounts Payable		1,096,581	\$ 1,034,652
24	AP Internal Agreement ZSI			46
25	MTB-T Due to Other Funds			
26	GL Prior Year Transfers			
27	Unearned Revenue			
28	Due to Other Funds			
29	<b>Total Liabilities</b>		<b>\$ 1,096,581</b>	<b>\$ 1,034,698</b>
30	<b>Fund Balance</b>		<b>\$ 14,611,682</b>	<b>\$ 20,212,067</b>
31	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 29 - 30)</b>		<b>\$ 15,708,263</b>	<b>\$ 21,246,765</b>
32				
33	<b>FUND BALANCE PROJECTION AS OF END OF FY 25/26</b>			
34	<b>TOTAL FUND BALANCE as of 7-1-2025 *</b>			<b>\$ 19,935,890</b>
35	<b>Actual Operating Expenses</b>	\$ (14,795,234)		
36	<b>Actual Revenues Received</b>	\$ 9,471,026		
37	<b>Net Change in Fund Balance</b>		(5,324,208)	
38	<b>TOTAL FUND BALANCE as of 2-28-2026</b>		<b>\$ 14,611,682</b>	
39	<b>Expenditures:</b>			
40	Encumbrances for Program Funding as of 2-28-2026	(14,396,144)		
41	Actual Operating Expense from 7-1-2025 to 2-28-2026	(14,795,234)		
42	Additional Mar-Jun 2026 Projected Expenses (Budget)	(1,822,048)		
43	<b>TOTAL EXPENDITURES</b>		<b>\$ (31,013,426)</b>	
44	<b>Revenues:</b>			
45	Revenues from 7-1-2025 to 2-28-2026	9,471,026		
46	Additional Mar-Jun 2026 Projected Revenues (Budget)	13,806,274		
47	<b>TOTAL REVENUES</b>		<b>\$ 23,277,300</b>	
48				
49				
50				
51	<b>Projected Fund Balance as of 6-30-2026</b>		<b>\$</b>	<b>12,199,764</b>
52	<b>* PER ORACLE</b>			