

FIRST 5 COMMISSION OF SAN DIEGO
SUMMARY BALANCE SHEET
As of February 28, 2026

Item 1-1

** 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; Escrow; Petty Cash)	\$	15,628,085
3	Accounts Receivable (Prop 10; Interest)		77,090
4	Prepaid Expense		3,088
5	TOTAL ASSETS	\$	15,708,263
6	<u>Liabilities & Fund Balance</u>		
7	Liabilities	\$	1,096,581
8	Fund Balance		14,611,682
9	TOTAL LIABILITIES & FUND BALANCE	\$	15,708,263

FUND BALANCE PROJECTION AS OF END OF FY25/26

10	TOTAL FUND BALANCE (Line 8)	\$	14,611,682
11	Encumbrances (contracts)	(\$14,396,144)	
12	Additional Mar-Jun 2026 Projected Expenses (budget)	(1,822,048)	
13	Additional Mar-Jun 2026 Projected Revenue (budget)	13,806,274	
14	Total Estimated Revenue/Expenses Balance		(\$2,411,918)
15	Estimated Fund Balance (Financial Spending Plan)	\$	12,199,764