

				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 March 31, 2026 with Comparative Totals for March 31, 2025</b>							
4	<b>** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP**</b>							
5								
6	<b>BALANCE SHEET SECTION</b>				<b>FY 2025-2026</b>		<b>FY 2024-2025</b>	
7	Yield	Budget	Current	Mar 31, 2025				
8	<b>Treasury:</b>	3.65%	3.86%	3.77%	<b>As of March 31, 2026</b>		<b>31-Mar-25</b>	
9								
10								
11	<b>Current Assets</b>							
12	Cash and Investment in County Treasury				\$ 15,557,788	\$ 20,607,679		
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	2,872		
20	<b>TOTAL ASSETS (Lines 12 - 19)</b>				<b>\$ 15,638,216</b>	<b>\$ 20,692,787</b>		
21								
22	<b>Liabilities &amp; Fund Balance</b>							
23	Accounts Payable				272,202	\$ 802,593		
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	<b>Total Liabilities</b>				<b>\$ 272,202</b>	<b>\$ 802,593</b>		
30	<b>Fund Balance</b>				<b>\$ 15,366,014</b>	<b>\$ 19,890,194</b>		
31	<b>TOTAL LIABILITIES &amp; FUND BALANCE (Lines 29 - 30)</b>				<b>\$ 15,638,216</b>	<b>\$ 20,692,787</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	Actual Operating Expenses				\$ (16,004,999)			
36	Actual Revenues Received				\$ 11,435,123			
37	<b>Net Change in Fund Balance</b>				<b>(4,569,876)</b>			
38	<b>TOTAL FUND BALANCE as of 3-31-2026</b>				<b>\$ 15,366,014</b>			
39	<b>Expenditures:</b>							
40	Encumbrances for Program Funding as of 3-31-2026				(14,358,506)			
41	Actual Operating Expense as of 3-31-2026				(16,004,999)			
42	Additional Projected Expenses (Budget)				(1,107,429)			
43	<b>TOTAL EXPENDITURES</b>				<b>\$ (31,470,934)</b>			
44	<b>Revenues:</b>							
45	Revenues as of 3-31-2026				11,435,123			
46	Additional Projected Revenues (Budget)				12,880,982			
47	<b>TOTAL REVENUES</b>				<b>\$ 24,316,105</b>			
48								
49								
50								
51	<b>Projected Fund Balance as of 6-30-2026</b>						<b>\$ 12,781,061</b>	
52	<b>* PER ORACLE</b>							