# FIRST 5 COMMISSION OF SAN DIEGO

## SUMMARY BALANCE SHEET

### As of August 31, 2026

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

| | *BALANCE SHEET* | First 5 Funds | FY 2026-27 |
|---|---|---|---|
| 1 | ***Assets*** | | |
| 2 | Cash (Treasury; Invested; Petty Cash) | $ | 17,130,431 |
| 3 | Accounts Receivable (Prop 10; Interest) | | 1,254,511 |
| 4 | **TOTAL ASSETS** | $ | 18,384,942 |
| 5 | ***Liabilities & Fund Balance*** | | |
| 6 | Liabilities | $ | 261,755 |
| 7 | Fund Balance | | 18,123,187 |
| 8 | **TOTAL LIABILITIES & FUND BALANCE** | $ | 18,384,942 |

*FUND BALANCE PROJECTION AS OF END OF FY26/27*

| | | | | |
|---|---|---|---|---|
| 9 | **TOTAL FUND BALANCE (Line 7)** | | $ | 18,123,187 |
| 10 | Encumbrances (contracts) | ($26,512,677) | | |
| 11 | Additional Sep 2026-Jun 2027 Projected Expenses (budget) | (3,156,690) | | |
| 12 | Additional Sep 2026-Jun 2027 Projected Revenue (budget) | 24,431,679 | | |
| 13 | Total Estimated Revenue/Expenses Balance | | | ($5,237,688) |
| 14 | **Estimated Fund Balance (Financial Spending Plan)** | | $ | 12,885,499 |