Item 6-1

FIRST 5 COMMISSION OF SAN DIEGO
COMPARATIVE BALANCE SHEET As of August 31, 2026 with Comparative Totals for August 31, 2025
**** FOR MANAGEMENT PURPOSES ONLY** ** PER ORACLE ** NON GAAP****

	Yield	Budget	Current	August 31, 2025	FY 2026-2027	FY 2025-2026
BALANCE SHEET SECTION						
Treasury:		3.55%	3.98%	3.42%	**As of August 31, 2026**	**31-Aug-25**
Current Assets						
Cash and Investment in County Treasury					$ 17,130,181	$ 16,798,371
Cash Invested						
Imprest (Petty) Cash					250	250
Due from Other Funds						
Accounts Receivable					1,181,529	2,576,612
Interest Receivable						
Due from Other Funds: Interest					72,982	82,122
Prepaid Expense (Insurance)						
TOTAL ASSETS (Lines 12 - 19)					**$ 18,384,942**	**$ 19,457,355**
Liabilities & Fund Balance						
Accounts Payable					261,731	$ 641,465
AP Internal Agreement ZSI					24	62
MTB-T Due to Other Funds						
GL Prior Year Transfers						
Unearned Revenue						
Due to Other Funds						
Total Liabilities					**$ 261,755**	**$ 641,527**
Fund Balance					**$ 18,123,187**	**$ 18,815,828**
TOTAL LIABILITIES & FUND BALANCE (Lines 29 - 30)					**$ 18,384,942**	**$ 19,457,355**

FUND BALANCE PROJECTION AS OF END OF FY 26/27			
TOTAL FUND BALANCE as of 7-1-2026 *			**$ 18,000,028**
Actual Operating Expenses	$ (710,820)		
Actual Revenues Received	$ 833,979		
Net Change in Fund Balance		**$ 123,159**	
TOTAL FUND BALANCE as of 8-31-2026		**$ 18,123,187**	
Expenditures:			
Encumbrances for Program Funding as of 8-31-2026	(26,512,677)		
Actual Operating Expense as of 8-31-2026	(710,820)		
Additional Projected Expenses (Budget)	(3,156,690)		
TOTAL EXPENDITURES			**$ (30,380,187)**
Revenues:			
Revenues as of 8-31-2026	833,979		
Additional Projected Revenues (Budget)	24,431,679		
TOTAL REVENUES			**$ 25,265,658**
Projected Fund Balance as of 6-30-2027		**$**	**12,885,499**

* *PER ORACLE*