

FIRST 5 Mendocino

Cash and Net Balance Reconciliation

As of December 31, 2024

County Cash Balance	676,284.02	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance- County	676,284.02	
Savings Bank - Payroll Account Balance	19,096.77	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	19,096.77	
Savings Bank - Main Account Balance	168,043.29	
Outstanding Transactions	(28,037.86)	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	140,005.43	
CFCU - Money Market/Savings Account Balance	176,124.57	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	176,124.57	
Savings Bank - Certified Deposit Account Balance	116,514.56	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	116,514.56	
Total Cash	1,128,025.35	
Assets		
Accounts Receivables:	299,321.90	
Prop 10	48,777.15	
Other	(608.36)	
Prepaid Expenses/Deposits	123,668.51	
Furniture & Fixtures - Net	6,831.20	
Total Assets	1,606,015.75	
Liabilities		
Accounts Payable	-	
Credit Cards	4,149.86	
Payroll Liabilities	25,721.31	
Total Liabilities	29,871.17	
Net Worth	1,576,144.58	

FIRST 5 Mendocino - Savings Bank Main Account
Outstanding Checks & Deposits

Type	Date	Num	Name	Debit	Credit	Balance
						168,043.29
Check - 16 uncleared checks and payments				(28,037.86)		140,005.43
Deposit - 0 uncleared deposit and credit					-	
				(28,037.86)	-	140,005.43
				(28,037.86)	-	140,005.43

FIRST 5 Mendocino Balance Sheet As of December 31, 2024

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · County of Mendocino	676,284.02	308,212.69	368,071.33	119.4%
1015 · Savings Bank - Payroll	19,096.77	8,221.49	10,875.28	132.3%
1020 · Savings Bank - Main	140,014.43	354,000.92	-213,986.49	-60.5%
1030 · Savings Bank - LTP (MM)	0.00	150,032.88	-150,032.88	-100.0%
1040 · Savings Bank - CD (HKM)	116,514.56	111,981.10	4,533.46	4.1%
1050 · CFCU - LTP (MM)	176,099.57	0.00	176,099.57	100.0%
1060 · CFCU - Business Prime Savings	25.00	0.00	25.00	100.0%
Total Checking/Savings	1,128,034.35	932,449.08	195,585.27	21.0%
Accounts Receivable				
1201 · *Accounts Receivable	299,321.90	398,320.37	-98,998.47	-24.9%
Total Accounts Receivable	299,321.90	398,320.37	-98,998.47	-24.9%
Other Current Assets				
1100 · Accounts Receivable				
1105 · State of Calif - Prop 10	48,777.15	64,011.20	-15,234.05	-23.8%
1100 · Accounts Receivable - Other	-608.36	3,976.44	-4,584.80	-115.3%
Total 1100 · Accounts Receivable	48,168.79	67,987.64	-19,818.85	-29.2%
1300 · Deposits	12,050.00	10,050.00	2,000.00	19.9%
1499 · Undeposited Funds	111,618.51	1,732.00	109,886.51	6,344.5%
Total Other Current Assets	171,837.30	79,769.64	92,067.66	115.4%
Total Current Assets	1,599,193.55	1,410,539.09	188,654.46	13.4%
Fixed Assets				
1410 · Furniture,Fixtures,Equip	15,632.36	15,632.36	0.00	0.0%
1450 · Vehicles	22,988.72	22,988.72	0.00	0.0%
1510 · Accum Depr - F,F & E	-31,789.88	-29,490.92	-2,298.96	-7.8%
Total Fixed Assets	6,831.20	9,130.16	-2,298.96	-25.2%
TOTAL ASSETS	1,606,024.75	1,419,669.25	186,355.50	13.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	0.00	1,135.00	-1,135.00	-100.0%
Total Accounts Payable	0.00	1,135.00	-1,135.00	-100.0%
Credit Cards				
2020 · U.S. Bank CalCARD	4,149.86	4,875.53	-725.67	-14.9%
Total Credit Cards	4,149.86	4,875.53	-725.67	-14.9%
Other Current Liabilities				
2200 · Retirement	4,065.67	2,803.43	1,262.24	45.0%
2220 · Accrued Vacation	27,866.99	20,497.58	7,369.41	36.0%
2400 · Health & Welfare	-6,211.35	0.00	-6,211.35	-100.0%
Total Other Current Liabilities	25,721.31	23,301.01	2,420.30	10.4%
Total Current Liabilities	29,871.17	29,311.54	559.63	1.9%
Total Liabilities	29,871.17	29,311.54	559.63	1.9%
Equity				
3900 · Retained Earnings	1,672,744.83	1,164,039.44	508,705.39	43.7%
Net Income	-96,591.25	226,318.27	-322,909.52	-142.7%
Total Equity	1,576,153.58	1,390,357.71	185,795.87	13.4%
TOTAL LIABILITIES & EQUITY	1,606,024.75	1,419,669.25	186,355.50	13.1%

FIRST 5 Mendocino Reconciliation Detail

1000 · County of Mendocino, Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						642,121.58
Cleared Transactions						
Deposits and Credits - 4 items						
Deposit	12/03/2024			X	27,689.97	27,689.97
Deposit	12/11/2024			X	2,304.48	29,994.45
Deposit	12/11/2024			X	2,306.88	32,301.33
Deposit	12/18/2024			X	1,861.11	34,162.44
Total Deposits and Credits					34,162.44	34,162.44
Total Cleared Transactions					34,162.44	34,162.44
Cleared Balance					34,162.44	676,284.02
Register Balance as of 12/31/2024					34,162.44	676,284.02
New Transactions						
Checks and Payments - 1 item						
General Journal	04/09/2025	25 10 ...	Mendocino County ...		-490.00	-490.00
Total Checks and Payments					-490.00	-490.00
Deposits and Credits - 8 items						
General Journal	01/01/2025	25 07 ...			4,801.94	4,801.94
Deposit	01/02/2025				25,524.14	30,326.08
Deposit	01/24/2025				6,708.87	37,034.95
Deposit	01/28/2025				23,253.01	60,287.96
Deposit	02/25/2025				22,304.43	82,592.39
Deposit	03/05/2025				1,589.59	84,181.98
Deposit	03/25/2025				20,105.04	104,287.02
Deposit	04/04/2025				121,290.69	225,577.71
Total Deposits and Credits					225,577.71	225,577.71
Total New Transactions					225,087.71	225,087.71
Ending Balance					259,250.15	901,371.73

FIRST 5 Mendocino Reconciliation Detail

1015 · Savings Bank - Payroll, Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						16,310.05
Cleared Transactions						
Checks and Payments - 6 items						
General Journal	12/06/2024	25 06 ...		X	-27,497.12	-27,497.12
General Journal	12/06/2024	25 06 ...		X	-8,113.48	-35,610.60
General Journal	12/06/2024	25 06 ...	Heartland Payroll	X	-285.50	-35,896.10
General Journal	12/20/2024	25 06 ...		X	-27,962.46	-63,858.56
General Journal	12/20/2024	25 06 ...		X	-8,256.72	-72,115.28
General Journal	12/20/2024	25 06 ...	Heartland Payroll	X	-98.00	-72,213.28
Total Checks and Payments					-72,213.28	-72,213.28
Deposits and Credits - 1 item						
Transfer	12/01/2024			X	75,000.00	75,000.00
Total Deposits and Credits					75,000.00	75,000.00
Total Cleared Transactions					2,786.72	2,786.72
Cleared Balance					2,786.72	19,096.77
Register Balance as of 12/31/2024					2,786.72	19,096.77
New Transactions						
Deposits and Credits - 1 item						
Transfer	01/01/2025				75,000.00	75,000.00
Total Deposits and Credits					75,000.00	75,000.00
Total New Transactions					75,000.00	75,000.00
Ending Balance					77,786.72	94,096.77

FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						257,781.50
Cleared Transactions						
Checks and Payments - 33 items						
Check	10/15/2024	1737	Pale Blue	X	-24,000.00	-24,000.00
Check	11/08/2024	1771	Action Network	X	-6,523.00	-30,523.00
Check	11/08/2024	1769	MCOE	X	-1,772.84	-32,295.84
Check	11/08/2024	1765	UVAH	X	-225.00	-32,520.84
Check	11/14/2024	1778	Triple P America	X	-8,805.00	-41,325.84
Check	11/19/2024	1783	Sidekick Solutions, L...	X	-14,060.00	-55,385.84
General Journal	11/25/2024	25 05 ...		X	-9.00	-55,394.84
Transfer	12/01/2024			X	-75,000.00	-130,394.84
General Journal	12/02/2024	25 06 ...	Anthem Blue Cross	X	-4,565.96	-134,960.80
Check	12/05/2024	1794	U.S. Bank Corporate...	X	-15,469.24	-150,430.04
Check	12/05/2024	1786	SDRMA	X	-5,418.68	-155,848.72
Check	12/05/2024	1791	Potter Valley Cafe C...	X	-1,260.00	-157,108.72
Check	12/05/2024	1792	Respectech Inc.	X	-1,092.00	-158,200.72
Check	12/05/2024	1787	CPS HR Consulting	X	-266.25	-158,466.97
Check	12/05/2024	1788	Jendi Coursey	X	-243.75	-158,710.72
Check	12/05/2024	1789	Kyocera Document ...	X	-152.65	-158,863.37
Check	12/05/2024	1790	LEAF Capital Fundin...	X	-117.59	-158,980.96
Check	12/05/2024	1793	Karla Kohler	X	-51.99	-159,032.95
General Journal	12/06/2024	25 06 ...	Wells Fargo	X	-191.55	-159,224.50
Check	12/10/2024	1795	Gloria Camprise	X	-974.76	-160,199.26
Check	12/10/2024	1798	Ben Anderson	X	-453.41	-160,652.67
Check	12/10/2024	1796	UC Davis Continuing...	X	-255.00	-160,907.67
Check	12/10/2024	1797	UVAH	X	-180.00	-161,087.67
General Journal	12/12/2024	25 06 ...		X	-732.09	-161,819.76
General Journal	12/13/2024	25 06 ...		X	-399.99	-162,219.75
Check	12/20/2024	1804	Talmage Office Park	X	-4,050.00	-166,269.75
Check	12/20/2024	1801	City of Ukiah	X	-3,878.00	-170,147.75
Check	12/20/2024	1799	Lucy Plancarte	X	-1,818.30	-171,966.05
Check	12/20/2024	1800	C&M Self Storage, L...	X	-480.00	-172,446.05
Check	12/20/2024	1802	Courageous Engage...	X	-450.00	-172,896.05
General Journal	12/27/2024	25 06 ...		X	-717.66	-173,613.71
General Journal	12/30/2024	25 06 ...		X	-399.99	-174,013.70
General Journal	12/31/2024	25 06 ...	Dollywood Foundation	X	-1,529.81	-175,543.51
Total Checks and Payments					-175,543.51	-175,543.51
Deposits and Credits - 2 items						
Deposit	12/12/2024			X	85,798.02	85,798.02
Deposit	12/31/2024			X	7.28	85,805.30
Total Deposits and Credits					85,805.30	85,805.30
Total Cleared Transactions					-89,738.21	-89,738.21
Cleared Balance					-89,738.21	168,043.29
Uncleared Transactions						
Checks and Payments - 16 items						
Check	09/11/2023	1375	Katheryn Reihl		-248.01	-248.01
Check	10/10/2023	1410	MCOE		-40.00	-288.01
General Journal	10/18/2023	24 04 ...	State Compensation...		-915.85	-1,203.86
Check	11/17/2023	1445	SPACE		-1,050.00	-2,253.86
Check	11/28/2023	1457	Gregorio Prieto Garcia		-875.00	-3,128.86
Check	12/05/2023	1500	Alexandra Rounds		-34.06	-3,162.92
General Journal	07/26/2024	25 01 ...			-225.24	-3,388.16
Check	08/27/2024	1702	Katheryn Reihl		-505.08	-3,893.24
General Journal	10/26/2024	25 04 ...			-343.22	-4,236.46
Check	11/01/2024	1761	Sherwood Valley Ba...		-930.44	-5,166.90
Check	11/19/2024	1782	Jenna Flesch		-50.00	-5,216.90
Check	12/20/2024	1805	U.S. Bank Corporate...		-19,111.96	-24,328.86
Check	12/20/2024	1806	City of Ukiah Recrea...		-1,250.00	-25,578.86
Check	12/20/2024	1803	Jenna Flesch		-50.00	-25,628.86
General Journal	12/24/2024	25 06 ...			-9.00	-25,637.86
Bill Pmt -Check	12/30/2024	1807	Gregorio Prieto Garcia		-2,400.00	-28,037.86
Total Checks and Payments					-28,037.86	-28,037.86

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01/18/25

FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Total Uncleared Transactions					-28,037.86	-28,037.86
Register Balance as of 12/31/2024					-117,776.07	140,005.43
New Transactions						
Checks and Payments - 11 items						
Transfer	01/01/2025				-75,000.00	-75,000.00
Check	01/07/2025	1813	NCO		-25,713.18	-100,713.18
Check	01/07/2025	1812	MCOE		-6,234.93	-106,948.11
Check	01/07/2025	1811	DG Creative Brandin...		-2,103.02	-109,051.13
Check	01/07/2025	1810	Jendi Coursey		-195.00	-109,246.13
Check	01/07/2025	1815	UVAH		-112.50	-109,358.63
Check	01/07/2025	1809	CPS HR Consulting		-92.50	-109,451.13
Check	01/07/2025	1808	Bonnie Boek		-31.49	-109,482.62
Check	01/07/2025	1814	Karla Kohler		-30.95	-109,513.57
Check	01/14/2025	1816	Triple P America		-41,085.00	-150,598.57
Check	01/14/2025	1817	Talmage Office Park		-1,112.00	-151,710.57
Total Checks and Payments					-151,710.57	-151,710.57
Deposits and Credits - 1 item						
Deposit	01/06/2025				155,690.63	155,690.63
Total Deposits and Credits					155,690.63	155,690.63
Total New Transactions					3,980.06	3,980.06
Ending Balance					-113,796.01	143,985.49

FIRST 5 Mendocino
Reconciliation Detail
1050 · CFCU - LTP (MM), Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						175,950.88
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2024			X	148.69	148.69
Total Deposits and Credits					148.69	148.69
Total Cleared Transactions					148.69	148.69
Cleared Balance					148.69	176,099.57
Register Balance as of 12/31/2024					148.69	176,099.57
Ending Balance					148.69	176,099.57

FIRST 5 Mendocino
Reconciliation Detail

1060 · CFCU - Business Prime Savings, Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 12/31/2024						25.00
Ending Balance						25.00



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FIRST 5 MENDOCINO
419 TALMAGE RD STE J
UKIAH CA 95482-7433

CHECKING

Page Number:
Account Number:
Date:

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[REDACTED]
12/31/24

CHECKING SUMMARY OF ACCOUNT				Acct	[REDACTED]
	Beginning Balance	12/01/24	16,310.05		
	Deposits / Misc Credits	1	75,000.00		
	Withdrawals / Misc Debits	6	72,213.28		
**	Ending Balance	12/31/24	19,096.77	**	
	Service Charge		.00		
	Average Balance		42,396		

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
12/02	Internet Transfer from 2126714	75,000.00	
12/05	0220CLDE FIRST 5/PAYROLL		285.50
12/05	0220CLDE FIRST 5/PAYROLL		8,113.48
12/05	0220CLDE FIRST 5/PAYROLL		27,497.12
12/19	0220CLDE FIRST 5/PAYROLL		98.00
12/19	0220CLDE FIRST 5/PAYROLL		8,256.72
12/19	0220CLDE FIRST 5/PAYROLL		27,962.46

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
12/02	91,310.05	12/05	55,413.95	12/19	19,096.77



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CHECKING

Page Number: 1 of 4
Account Number: [REDACTED]
Date: 12/31/24
Images Enclosed: 24

CHECKING	SUMMARY OF ACCOUNT			Acct	[REDACTED]
	Beginning Balance	12/01/24	257,781.50		
	Deposits / Misc Credits	2	85,805.30		
	Withdrawals / Misc Debits	33	175,543.51		
	** Ending Balance	12/31/24	168,043.29	**	
	Service Charge		.00		
	Interest Paid Thru 12/31/24		7.28		
	Interest Paid Year To Date		106.08		
	Annual Percentage Yield Earned		.05%		
	Number of Days for A.P.Y.E.		31		
	Average Balance for A.P.Y.E.		171,929.66		
	Enclosures		24		

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
12/02	Internet Transfer to 2126722		75,000.00
12/02	ANTHEM INC./INSURANCE		4,565.96
12/06	WELLS FARGO BANK/EFT DEBIT		191.55
12/12	DEPOSIT	85,798.02	
12/12	HUMANA, INC./INS PYMT 028219		732.09
12/13	APA BENEFITS INC/PLAN FUND		399.99
12/24	APA BENEFITS INC/S125 S105 First 5 Mendocino		9.00
12/26	ALLIED DELTA/BILLPAY		717.66
12/27	APA BENEFITS INC/PLAN FUND		399.99
12/30	DOLLYWOOD FOUND/DOLLYWOOD		1,529.81
12/31	INTEREST EARNED	7.28	

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
12/05	1737	24,000.00	12/03	1769*	1,772.84	12/04	1778*	8,805.00
12/02	1765*	225.00	12/10	1771*	6,523.00	12/04	1783*	14,060.00



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FIRST 5 MENDOCINO

Page Number:
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Date:

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[REDACTED]
12/31/24

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
12/13	1786*	5,418.68	12/13	1792	1,092.00	12/17	1798	453.41
12/13	1787	266.25	12/10	1793	51.99	12/23	1799	1,818.30
12/11	1788	243.75	12/17	1794	15,469.24	12/30	1800	480.00
12/13	1789	152.65	12/11	1795	974.76	12/31	1801	3,878.00
12/19	1790	117.59	12/23	1796	255.00	12/27	1802	450.00
12/17	1791	1,260.00	12/31	1797	180.00	12/27	1804*	4,050.00

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
12/02	177,990.54	12/11	121,367.65	12/24	179,721.47
12/03	176,217.70	12/12	206,433.58	12/26	179,003.81
12/04	153,352.70	12/13	199,104.01	12/27	174,103.82
12/05	129,352.70	12/17	181,921.36	12/30	172,094.01
12/06	129,161.15	12/19	181,803.77	12/31	168,043.29
12/10	122,586.16	12/23	179,730.47		



Savings Bank
OF MENDOCINO COUNTY
Member FDIC

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**Certificate of Deposit
Annual Statement**

Statement Period Ending 12/31/24

**FIRST 5 MENDOCINO
419 TALMAGE RD STE J
UKIAH CA 95482-7433**

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ACCOUNT INFORMATION

Account Number	Type of Account	Maturity	Current Rate	Ending Balance
██████████	12 MO AUTO NP C	9-12-25	3.9400%	116,514.56

ACCOUNT BALANCE SUMMARY

	Current Period	Year to Date
Beginning Balance 1-01-24	111,981.10	
+ Deposits	.00	
+ Interest Credited	4,533.46	4,533.46
- Withdrawals	.00	
- Penalties	.00	.00
- Federal Withholding	.00	.00
- State Withholding	.00	.00
- Service Charges/Fees	.00	.00
Ending Balance 12-31-24	116,514.56	

INTEREST SUMMARY

Number of Days in Period	366
Interest Earned in Period	4,539.56
Annual Percentage Yield Earned	3.97%

TRANSACTION SUMMARY

Date	Description	Amount	Ending Balance
3-12-24	Interest Payment	1,114.37	113,095.47
6-12-24	Interest Payment	1,137.13	114,232.60
9-12-24	Interest Payment	1,148.57	115,381.17
9-12-24	Rate Chg 4.0000% to 3.9400%	.00	115,381.17
9-12-24	Account Renewed Today	.00	115,381.17
12-12-24	Interest Payment	1,133.39	116,514.56
End of Transactions			

11:28 AM

01/18/25

FIRST 5 Mendocino Reconciliation Detail

1040 · Savings Bank - CD (HKM), Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	09/26/2023			X	111,044.08	111,044.08
Deposit	12/12/2023			X	937.02	111,981.10
Total Deposits and Credits					111,981.10	111,981.10
Total Cleared Transactions					111,981.10	111,981.10
Cleared Balance					111,981.10	111,981.10
Register Balance as of 12/31/2023					111,981.10	111,981.10
New Transactions						
Deposits and Credits - 3 items						
Deposit	03/12/2024				1,114.37	1,114.37
Deposit	06/12/2024				1,137.13	2,251.50
Deposit	09/12/2024				1,148.57	3,400.07
Total Deposits and Credits					3,400.07	3,400.07
Total New Transactions					3,400.07	3,400.07
Ending Balance					115,381.17	115,381.17



Community First Credit Union

PO Box 6004 • Santa Rosa, CA 95406-0004
707.546.6000 • comfirstcu.org

RETURN SERVICE REQUESTED

First 5 Mendocino
First 5 Mendocino
419 Talmage Rd Ste J
Ukiah CA 95482-7433

Member Number: [REDACTED]

Period: 12/01/2024 thru 12/31/2024

Call Center (M-F, 8:30a to 5:30p): 707/546-6000
outside of local area: 800/890-3540

Accounts at-a-glance

Checking	\$0.00	Vehicle Loans	\$0.00
Liquid Savings	\$176,124.57	Home Equity	\$0.00
Term Savings	\$0.00	Other Loans	\$0.00

News to Use

Introducing Wills & Trusts. CFCU is here to provide you with the peace of mind that comes with planning for the future. We now offer affordable wills and trusts, all within Digital Banking.

Just login and navigate to 'Financial Planning' to get started with a simple, guided questionnaire.

www.comfirstcu.org ❖ info@comfirstcu.org

Liquid Savings

S-0001 Business Prime Share

Joint Members: Erica D'Anis (Authorized Signer); Townley Saye (Authorized Signer); Sandra Applegate (Authorized Signer); Benjamin Andersen (Authorized Signer);

Beginning Balance	\$25.00	Withdrawals/Subtractions	\$0.00
Deposits/Additions	\$0.00	Ending Balance	\$25.00

S-0002 Business Money Market - 1.000 Annual Percentage Yield Earned.

Joint Members: Erica D'Anis (Authorized Signer); Townley Saye (Authorized Signer); Sandra Applegate (Authorized Signer); Benjamin Andersen (Authorized Signer);

Beginning Balance	\$175,950.88	Withdrawals/Subtractions	\$0.00
Deposits/Additions	\$148.69	Ending Balance	\$176,099.57

Earnings

Interest Earned YTD	\$976.71
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Additions & Subtractions to Your Business Money Market Share (S - 2)

Date	Description	Debit	Credit	Balance
12/01/2024	Beginning Balance			\$175,950.88
12/31/2024	Dividend		\$148.69	\$176,099.57
Ending Balance				\$176,099.57

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY25/JUL TO DEC

FUND 1250

ACCOUNT	ACCOUNT NAME	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL	SRC EFF DATE REFERENCE					
1250	010000						
CASH	IN TREASURY	1250	667,761.23				
1	206 CRP 07/10/24	CASH RECEIPTS JOURNAL		2,085.21	.00	2,085.21	
1	449 CRP 07/17/24	CASH RECEIPTS JOURNAL		28,805.76	.00	30,890.97	
2	634 APP 08/15/24 081524			.00	90,000.00	-59,109.03	
2	835 CRP 08/20/24	CASH RECEIPTS JOURNAL		3,586.62	.00	-55,522.41	
3	1157 CRP 09/24/24	CASH RECEIPTS JOURNAL		28,763.19	.00	-26,759.22	
3	1380 CRP 09/27/24	CASH RECEIPTS JOURNAL		2,089.44	.00	-24,669.78	
4	212 CRP 10/02/24	CASH RECEIPTS JOURNAL		29,899.87	.00	5,230.09	
4	312 CRP 10/03/24	CASH RECEIPTS JOURNAL		27,853.57	.00	33,083.66	
4	573 APP 10/10/24 101024			.00	90,000.00	-56,916.34	
4	906 GEN 10/18/24	SYSTEM GENERATED DUE TO LINE		1,375.93	.00	-55,540.41	
4	1313 CRP 10/25/24	CASH RECEIPTS JOURNAL		23,234.08	.00	-32,306.33	
4	1620 GNI 10/01/24 Q1Int	SYSTEM GENERATED DUE TO LINE		1,253.27	.00	-31,053.06	
5	633 GEN 11/18/24	SYSTEM GENERATED DUE TO LINE		3,110.37	.00	-27,942.69	
5	634 GEN 11/18/24	SYSTEM GENERATED DUE TO LINE		2,303.04	.00	-25,639.65	
6	119 CRP 12/03/24	CASH RECEIPTS JOURNAL		27,689.97	.00	2,050.32	
6	544 GEN 12/11/24	SYSTEM GENERATED DUE TO LINE		2,306.88	.00	4,357.20	
6	545 GEN 12/11/24	SYSTEM GENERATED DUE TO LINE		2,304.48	.00	6,661.68	
6	955 CRP 12/18/24	CASH RECEIPTS JOURNAL		1,861.11	.00	8,522.79	
1250-010000			667,761.23	188,522.79	180,000.00	8,522.79	676,284.02
1250	070000						
CASH-FAIR VALUE INVESTMENTS		1250	4,680.72				
1250-070000			4,680.72	.00	.00	.00	4,680.72
1250	130000						
ACCOUNTS RECEIVABLE		1250	.00				
1250-130000			.00	.00	.00	.00	.00
1250	130001						
DUE FROM OTHER GOVERNMENTS		1250	34,477.59				
1	609 GRV 07/01/24 REV			.00	2,085.21	-2,085.21	
1	771 GRV 07/01/24 REV			.00	28,805.76	-30,890.97	
1	1126 GRV 07/01/24 REV			.00	3,586.62	-34,477.59	
1250-130001			34,477.59	.00	34,477.59	-34,477.59	.00
1250	130006						
OTHER RECEIVABLES		1250	.00				
1250-130006			.00	.00	.00	.00	.00
1250	520000						
ACCOUNTS PAYABLE		1250	-8,331.85				
2	627 API 08/15/24 B 8269			.00	90,000.00	-90,000.00	
2	634 APP 08/15/24 081524	AP CASH DISBURSEMENTS JOURNA		90,000.00	.00	.00	
4	553 API 10/10/24 B 9079			.00	90,000.00	-90,000.00	
4	573 APP 10/10/24 101024	AP CASH DISBURSEMENTS JOURNA		90,000.00	.00	.00	
1250-520000			-8,331.85	180,000.00	180,000.00	.00	-8,331.85
1250	570000						
ACTIVE CARD INTEGRATION PAYABL	1250		.00				

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY25/JUL TO DEC

FUND 1250

ACCOUNT	ACCOUNT NAME	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER JNL SRC EFF DATE REFERENCE							
1250-570000			.00	.00	.00	.00	.00
1250 710000							
RESERVE FOR ENCUMBRANCES	1250		.00				
1250-710000			.00	.00	.00	.00	.00
1250 730000							
BUDGETARY RESERVE FOR ENCUMB	1250		.00				
1250-730000			.00	.00	.00	.00	.00
1250 750000							
FUND BALANCE-AVAILABLE	1250		-698,587.69				
1250-750000			-698,587.69	.00	.00	.00	-698,587.69
1250 750010							
BUDGETARY FUND BAL AVAIL	1250		.00				
1250-750010			.00	.00	.00	.00	.00
1250 820000							
REVENUES	1250		.00				
1 206 CRP 07/10/24	CASH RECEIPTS JOURNAL			.00	2,085.21	-2,085.21	
1 449 CRP 07/17/24	CASH RECEIPTS JOURNAL			.00	28,805.76	-30,890.97	
1 609 GRV 07/01/24 REV				2,085.21	.00	-28,805.76	
1 771 GRV 07/01/24 REV				28,805.76	.00	.00	
1 1126 GRV 07/01/24 REV				3,586.62	.00	3,586.62	
2 835 CRP 08/20/24	CASH RECEIPTS JOURNAL			.00	3,586.62	.00	
3 1157 CRP 09/24/24	CASH RECEIPTS JOURNAL			.00	28,763.19	-28,763.19	
3 1380 CRP 09/27/24	CASH RECEIPTS JOURNAL			.00	2,089.44	-30,852.63	
4 212 CRP 10/02/24	CASH RECEIPTS JOURNAL			.00	29,899.87	-60,752.50	
4 312 CRP 10/03/24	CASH RECEIPTS JOURNAL			.00	27,853.57	-88,606.07	
4 906 GEN 10/18/24				.00	1,375.93	-89,982.00	
4 1313 CRP 10/25/24	CASH RECEIPTS JOURNAL			.00	23,234.08	-113,216.08	
4 1620 GNI 10/01/24 Q1Int				.00	1,253.27	-114,469.35	
5 633 GEN 11/18/24				.00	3,110.37	-117,579.72	
5 634 GEN 11/18/24				.00	2,303.04	-119,882.76	
6 119 CRP 12/03/24	CASH RECEIPTS JOURNAL			.00	27,689.97	-147,572.73	
6 544 GEN 12/11/24				.00	2,306.88	-149,879.61	
6 545 GEN 12/11/24				.00	2,304.48	-152,184.09	
6 955 CRP 12/18/24	CASH RECEIPTS JOURNAL			.00	1,861.11	-154,045.20	
1250-820000			.00	34,477.59	188,522.79	-154,045.20	-154,045.20
1250 860000							
EXPENDITURES	1250		.00				
2 627 API 08/15/24 B 8269				90,000.00	.00	90,000.00	
4 553 API 10/10/24 B 9079				90,000.00	.00	180,000.00	
1250-860000			.00	180,000.00	.00	180,000.00	180,000.00
1250 910000							
ESTIMATED REVENUES	1250		.00				
1250-910000			.00	.00	.00	.00	.00
1250 930000							
APPROPRIATIONS	1250		.00				

MENDOCINO COUNTY PRODUCTION



ACCOUNT TRIAL BALANCE FOR FY25/JUL TO DEC

FUND 1250

ACCOUNT						BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
ACCOUNT NAME	ORG									
PER JNL SRC EFF DATE REFERENCE										
1250-930000						.00	.00	.00	.00	.00
1250 950000										
ENCUMBRANCES	1250					.00				
1250-950000						.00	.00	.00	.00	.00
1250 999999										
ERROR POSTING	1250					.00				
1250-999999						.00	.00	.00	.00	.00
TOTALS FOR FUND 1250										
FIRST 5 MENDOCINO						.00	583,000.38	583,000.38	.00	.00

MENDOCINO COUNTY PRODUCTION



ACCOUNT TRIAL BALANCE FOR FY25/JUL TO DEC

FUND 1250

ACCOUNT							BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
ACCOUNT NAME											
PER	JNL	SRC	EFF DATE	REFERENCE	ORG						
REPORT TOTALS							.00	583,000.38	583,000.38	.00	.00

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY25/JUL TO DEC

REPORT OPTIONS

Print (D)etail or (S)ummary:	D
Fiscal year-to-date version:	N
Reporting year:	2025
Reporting from period:	01 JUL to 06 DEC
Journal Detail from	07/01/2024 to 12/31/2024
(B)alance sheet or (A)ll accounts:	B
Roll up projects to object level:	N
Omit zero balance accounts:	N
Sort by 1 Account	
Print Org Code? (Y/N)	Y
Print Fund Header and Org/Obj	Y
Include page break between funds	Y
Include page break between each	N
Print totals	N
Print report options	Y
Exclude fund balance YEC/AJE for prior years	N

Find Criteria	
Field Name	Field value
Fund	1250
FUNCTION	
SUB FUNCTION	
BUDGET UNIT	
DIVISION	
LOCATION	
PROGRAM 1	
PROGRAM 2	
Character Code	
Org	
Object	
Project	
Account type	
Account status	

** END OF REPORT - Generated by First 5 Mendocino **

FIRST 5 Mendocino
Revenues & Expenditures by Class
July through December 2024

	600 Integrated & Eq...	500 Support Progra...	400 Maximum Effic...	300 Family Resiliency	200 Early Learning ...	100 Child Health & ...	Unclassified	TOTAL
Ordinary Income/Expense								
Income								
4000 · Grant Revenue	238,219.05	51,961.78	57,311.13	67,791.76	20,505.93	216,630.57	0.00	652,420.22
4100 · Interest Income	0.00	0.00	4,559.33	0.00	0.00	0.00	0.00	4,559.33
4200 · Prop 10 Revenue	6,660.93	1,364.69	16,852.49	78,843.96	20,149.46	3,952.52	31,491.70	159,315.75
4210 · SPCFA	0.00	46,944.48	7,040.87	0.00	0.00	0.00	0.00	53,985.35
4900 · Misc Revenue	1,750.00	0.00	1,999.39	0.00	0.00	1,000.07	0.01	4,749.47
Total Income	246,629.98	100,270.95	87,763.21	146,635.72	40,655.39	221,583.16	31,491.71	875,030.12
Gross Profit	246,629.98	100,270.95	87,763.21	146,635.72	40,655.39	221,583.16	31,491.71	875,030.12
Expense								
6000 · Wages	72,813.23	41,071.69	64,235.85	149,382.26	6,098.03	73,741.94	0.00	407,343.00
6100 · PR Taxes & Related Exp	12,511.00	16,327.44	66.67	55,141.19	0.00	3,757.54	0.00	87,803.84
6200 · Outside Svcs	130,980.61	5,999.48	722.05	900.00	0.00	14,105.00	0.00	152,707.14
6210 · Acct/Legal/Audit Services	0.00	0.00	9,852.50	0.00	0.00	0.00	0.00	9,852.50
6300 · Facilities Expense	225.19	375.74	8,496.29	35,680.48	0.00	261.97	0.00	45,039.67
6340 · Equipment - Rental	0.00	0.00	307.78	0.00	0.00	0.00	0.00	307.78
6345 · Equipment - Maint/Repair	0.00	0.00	957.75	0.00	0.00	0.00	0.00	957.75
6390 · Meeting Expenses	6,972.78	0.00	739.55	1,250.00	0.00	0.00	0.00	8,962.33
6400 · Office Supplies & Expenses	32.76	37.01	8,597.10	6,385.08	0.00	155.88	0.00	15,207.83
6410 · Postage/Delivery	40.20	0.00	471.54	25.10	0.00	0.00	0.00	536.84
6420 · Printing & Reproduction	1,211.86	2,310.32	771.40	1,008.30	0.00	0.00	0.00	5,301.88
6500 · Advertising	348.15	30.00	101.93	682.48	0.00	537.21	0.00	1,699.77
6520 · Non-Staff Registration/Training	14,391.66	0.00	0.00	5,236.00	0.00	0.00	0.00	19,627.66
6600 · Staff/Comm Registration/Train	17,533.00	705.00	2,264.99	1,584.50	0.00	270.00	0.00	22,357.49
6610 · Transporation & Travel	13,541.68	0.00	2,602.73	4,187.60	0.00	478.90	0.00	20,810.91
6620 · Memberships	0.00	0.00	6,934.00	0.00	0.00	75.00	0.00	7,009.00
6630 · Insurance	0.00	0.00	32,383.17	0.00	0.00	0.00	0.00	32,383.17
6900 · Depreciation	0.00	0.00	1,149.48	0.00	0.00	0.00	0.00	1,149.48
7000 · Program Expenses	6,194.97	9,663.68	710.63	9,678.69	0.00	0.00	0.00	26,247.97
8000 · Sub-Recipients	11,500.00	38.17	0.00	80,788.00	13,989.19	0.00	0.00	106,315.36
9000 · Admin Allocation	1,305.17	1,110.80	-14,273.75	9,451.91	1,168.86	1,237.01	0.00	0.00
Total Expense	289,602.26	77,669.33	127,091.66	361,381.59	21,256.08	94,620.45	0.00	971,621.37
Net Ordinary Income	-42,972.28	22,601.62	-39,328.45	-214,745.87	19,399.31	126,962.71	31,491.71	-96,591.25
Net Income	-42,972.28	22,601.62	-39,328.45	-214,745.87	19,399.31	126,962.71	31,491.71	-96,591.25

FIRST 5 Mendocino

Profit & Loss Budget vs. Actual

July through December 2024

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Grant Revenue				
4010 · Service Grant Revenue	610,501.03	1,657,827.60	-1,047,326.57	36.8%
4020 · Admin Grant Revenue	41,919.19	205,408.51	-163,489.32	20.4%
4000 · Grant Revenue - Other	0.00	0.00	0.00	0.0%
Total 4000 · Grant Revenue	652,420.22	1,863,236.11	-1,210,815.89	35.0%
4100 · Interest Income	4,559.33	5,344.00	-784.67	85.3%
4200 · Prop 10 Revenue	159,315.75	396,342.96	-237,027.21	40.2%
4210 · SPCFA	53,985.35	167,053.81	-113,068.46	32.3%
4900 · Misc Revenue	4,749.47	16,191.39	-11,441.92	29.3%
Total Income	875,030.12	2,448,168.27	-1,573,138.15	35.7%
Gross Profit	875,030.12	2,448,168.27	-1,573,138.15	35.7%
Expense				
6000 · Wages	407,343.00	793,466.46	-386,123.46	51.3%
6100 · PR Taxes & Related Exp				
6110 · PR Taxes	31,527.18	87,410.76	-55,883.58	36.1%
6120 · Health	28,941.02	58,020.95	-29,079.93	49.9%
6130 · Retirement	24,087.79	67,486.13	-43,398.34	35.7%
6140 · Workers Comp	3,247.85	6,770.00	-3,522.15	48.0%
Total 6100 · PR Taxes & Related Exp	87,803.84	219,687.84	-131,884.00	40.0%
6200 · Outside Svcs	152,707.14	320,679.42	-167,972.28	47.6%
6210 · Acct/Legal/Audit Services	9,852.50	18,096.00	-8,243.50	54.4%
6300 · Facilities Expense				
6305 · Rent - Office/Storage	31,710.00	60,385.80	-28,675.80	52.5%
6310 · Utilities	4,588.40	13,200.00	-8,611.60	34.8%
6315 · Telephone/Internet	7,095.63	14,152.08	-7,056.45	50.1%
6320 · Janitorial	900.00	4,320.00	-3,420.00	20.8%
6330 · Repairs & Maint	745.64	0.00	745.64	100.0%
Total 6300 · Facilities Expense	45,039.67	92,057.88	-47,018.21	48.9%
6340 · Equipment - Rental	307.78	3,806.28	-3,498.50	8.1%
6345 · Equipment - Maint/Repair	957.75	500.00	457.75	191.6%
6390 · Meeting Expenses	8,962.33	23,000.00	-14,037.67	39.0%
6400 · Office Supplies & Expenses				
6400A · Office Products	6,369.78	6,926.43	-556.65	92.0%
6400B · Kitchen Supplies	225.84	500.00	-274.16	45.2%
6400C · Bathroom Supplies	536.06	300.00	236.06	178.7%
6400D · Electronics	2,223.46	3,400.00	-1,176.54	65.4%
6400E · Software	5,772.81	33,058.10	-27,285.29	17.5%
6400 · Office Supplies & Expenses - Other	79.88			
Total 6400 · Office Supplies & Expenses	15,207.83	44,184.53	-28,976.70	34.4%
6410 · Postage/Delivery	536.84	5,900.00	-5,363.16	9.1%
6420 · Printing & Reproduction	5,301.88	30,058.38	-24,756.50	17.6%
6500 · Advertising	1,699.77	3,525.23	-1,825.46	48.2%
6520 · Non-Staff Registration/Training	19,627.66	10,600.00	9,027.66	185.2%
6600 · Staff/Comm Registration/Train	22,357.49	13,337.00	9,020.49	167.6%
6610 · Transportation & Travel	20,810.91	63,159.35	-42,348.44	32.9%
6620 · Memberships	7,009.00	6,934.00	75.00	101.1%
6630 · Insurance	32,383.17	24,411.05	7,972.12	132.7%
6800 · Bank Charges & Fees	0.00	360.00	-360.00	0.0%
6900 · Depreciation	1,149.48	0.00	1,149.48	100.0%
7000 · Program Expenses	26,247.97	170,860.27	-144,612.30	15.4%
7200 · AmeriCorps				
7250 · AmeriCorps Cost Share	0.00	23,418.21	-23,418.21	0.0%
Total 7200 · AmeriCorps	0.00	23,418.21	-23,418.21	0.0%
8000 · Sub-Recipients	106,315.36	305,685.81	-199,370.45	34.8%
9000 · Admin Allocation	0.00	0.02	-0.02	0.0%
Total Expense	971,621.37	2,173,727.73	-1,202,106.36	44.7%
Net Ordinary Income	-96,591.25	274,440.54	-371,031.79	-35.2%
Net Income	-96,591.25	274,440.54	-371,031.79	-35.2%