

FIRST 5 Mendocino

Cash and Net Balance Reconciliation

As of August 31, 2025

County Cash Balance	911,781.70
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance- County	<u>911,781.70</u>
Savings Bank - Payroll Account Balance	4,763.42
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>4,763.42</u>
Savings Bank - Main Account Balance	178,049.28
Outstanding Transactions	(12,838.71)
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>165,210.57</u>
CFCU - Money Market/Savings Account Balance	76,634.64
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>76,634.64</u>
Savings Bank - Certified Deposit Account Balance	119,994.79
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>119,994.79</u>
Total Cash	1,278,385.12
Assets	
Accounts Receivables:	509,318.11
Prop 10	90,784.04
Other	-
Prepaid Expenses/Deposits	12,050.00
Furniture & Fixtures - Net	4,022.72
Other Assets	374,171.00
Total Assets	<u>2,268,730.99</u>
Liabilities	
Accounts Payable	47,521.25
Credit Cards	28,492.01
Other Current Liabilities	508,170.61
Total Liabilities	584,183.87
Net Worth	<u>1,684,547.12</u>

FIRST 5 Mendocino - Savings Bank Main Account

Outstanding Checks & Deposits

Type	Date	Num	Name	Debit	Credit	Balance
						178,049.28
Check - 9 uncleared checks and payments				(12,838.71)		165,210.57
Deposit - 0 uncleared deposit and credit						

(12,838.71)	-	165,210.57
(12,838.71)	-	165,210.57

FIRST 5 Mendocino
Balance Sheet
As of August 31, 2025

	Aug 31, 25	Aug 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · County of Mendocino	911,781.70	612,238.82	299,542.88	48.9%
1015 · Savings Bank - Payroll	4,763.42	67,550.03	-62,786.61	-93.0%
1020 · Savings Bank - Main	165,498.28	159,076.64	6,421.64	4.0%
1040 · Savings Bank - CD (HKM)	119,994.79	114,232.60	5,762.19	5.0%
1050 · CFCU - LTP (MM)	76,609.64	175,515.12	-98,905.48	-56.4%
1060 · CFCU - Business Prime Savings	25.00	25.00	0.00	0.0%
Total Checking/Savings	1,278,672.83	1,128,638.21	150,034.62	13.3%
Accounts Receivable				
1201 · *Accounts Receivable	509,318.11	375,271.05	134,047.06	35.7%
Total Accounts Receivable	509,318.11	375,271.05	134,047.06	35.7%
Other Current Assets				
1100 · Accounts Receivable				
1105 · State of Calif - Prop 10	90,784.04	88,606.07	2,177.97	2.5%
1100 · Accounts Receivable - Other	0.00	-608.36	608.36	100.0%
Total 1100 · Accounts Receivable	90,784.04	87,997.71	2,786.33	3.2%
1300 · Deposits	12,050.00	10,050.00	2,000.00	19.9%
1499 · Undeposited Funds	0.00	44,149.83	-44,149.83	-100.0%
Total Other Current Assets	102,834.04	142,197.54	-39,363.50	-27.7%
Total Current Assets	1,890,824.98	1,646,106.80	244,718.18	14.9%
Fixed Assets				
1410 · Furniture,Fixtures,Equip	14,356.52	15,632.36	-1,275.84	-8.2%
1450 · Vehicles	22,988.72	22,988.72	0.00	0.0%
1510 · Accum Depr - F,F & E	-33,322.52	-31,023.56	-2,298.96	-7.4%
Total Fixed Assets	4,022.72	7,597.52	-3,574.80	-47.1%
Other Assets				
1412 · Lease Asset - Building & Copier	441,450.00	0.00	441,450.00	100.0%
1413 · Accum Deprec - Lease assets	-67,279.00	0.00	-67,279.00	-100.0%
Total Other Assets	374,171.00	0.00	374,171.00	100.0%
TOTAL ASSETS	2,269,018.70	1,653,704.32	615,314.38	37.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	47,521.25	25,269.58	22,251.67	88.1%
Total Accounts Payable	47,521.25	25,269.58	22,251.67	88.1%
Credit Cards				
2020 · U.S. Bank CalCARD	28,492.01	10,454.76	18,037.25	172.5%
Total Credit Cards	28,492.01	10,454.76	18,037.25	172.5%
Other Current Liabilities				
2100 · Accrued Wages	3,566.27	266.44	3,299.83	1,238.5%
2110 · Federal Payroll Taxes	28.09	22.37	5.72	25.6%
2120 · State Payroll Taxes	13.53	3.22	10.31	320.2%
2200 · Retirement	8,946.84	14,003.16	-5,056.32	-36.1%
2220 · Accrued Vacation	34,206.25	29,101.37	5,104.88	17.5%
2400 · Health & Welfare	-4,658.52	-117.98	-4,540.54	-3,848.6%
2500 · Deferred Revenue	82,030.15	0.00	82,030.15	100.0%
2600 · Lease Liability	384,038.00	0.00	384,038.00	100.0%
Total Other Current Liabilities	508,170.61	43,278.58	464,892.03	1,074.2%
Total Current Liabilities	584,183.87	79,002.92	505,180.95	639.5%
Total Liabilities	584,183.87	79,002.92	505,180.95	639.5%
Equity				
3900 · Retained Earnings	1,757,755.23	1,672,828.12	84,927.11	5.1%
Net Income	-72,920.40	-98,126.72	25,206.32	25.7%
Total Equity	1,684,834.83	1,574,701.40	110,133.43	7.0%
TOTAL LIABILITIES & EQUITY	2,269,018.70	1,653,704.32	615,314.38	37.2%

FIRST 5 Mendocino Reconciliation Detail

1000 · County of Mendocino, Period Ending 08/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						904,381.58
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	08/29/2025			X	7,400.12	7,400.12
Total Deposits and Credits					7,400.12	7,400.12
Total Cleared Transactions					7,400.12	7,400.12
Cleared Balance					7,400.12	911,781.70
Register Balance as of 08/31/2025					7,400.12	911,781.70
New Transactions						
Checks and Payments - 3 items						
General Journal	12/04/2025	26 06 ...			-90,000.00	-90,000.00
General Journal	02/18/2026	26 08 ...			-90,000.00	-180,000.00
General Journal	04/06/2026	26 10 ...	Mendocino County A...		-568.00	-180,568.00
Total Checks and Payments					-180,568.00	-180,568.00
Deposits and Credits - 17 items						
Deposit	09/10/2025				2,893.71	2,893.71
Deposit	09/10/2025				23,764.09	26,657.80
General Journal	10/01/2025	26 04 ...			9,048.41	35,706.21
Deposit	10/06/2025				32,861.78	68,567.99
Deposit	10/23/2025				7,241.27	75,809.26
Deposit	10/27/2025				26,087.62	101,896.88
Deposit	10/28/2025				30,163.05	132,059.93
Deposit	11/04/2025				1,101.41	133,161.34
Deposit	12/03/2025				28,182.68	161,344.02
Deposit	12/10/2025				1,315.75	162,659.77
General Journal	01/01/2026	26 07 ...			7,849.28	170,509.05
Deposit	01/05/2026				8,859.75	179,368.80
Deposit	01/26/2026				39,300.22	218,669.02
Deposit	01/29/2026				12,292.42	230,961.44
Deposit	03/02/2026				28,256.79	259,218.23
Deposit	03/25/2026				1,138.41	260,356.64
Deposit	03/25/2026				8,865.29	269,221.93
Total Deposits and Credits					269,221.93	269,221.93
Total New Transactions					88,653.93	88,653.93
Ending Balance					96,054.05	1,000,435.63

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FIRST 5 Mendocino Reconciliation Detail

1015 · Savings Bank - Payroll, Period Ending 08/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						3,762.52
Cleared Transactions						
Checks and Payments - 6 items						
General Journal	08/15/2025	26 02 ...		X	-35,451.84	-35,451.84
General Journal	08/15/2025	26 02 ...		X	-11,065.82	-46,517.66
General Journal	08/15/2025	26 02 ...	Heartland Payroll	X	-126.36	-46,644.02
General Journal	08/29/2025	26 02 ...		X	-31,711.48	-78,355.50
General Journal	08/29/2025	26 02 ...		X	-10,545.32	-88,900.82
General Journal	08/29/2025	26 02 ...	Heartland Payroll	X	-98.28	-88,999.10
Total Checks and Payments					-88,999.10	-88,999.10
Deposits and Credits - 1 item						
Transfer	08/01/2025			X	90,000.00	90,000.00
Total Deposits and Credits					90,000.00	90,000.00
Total Cleared Transactions					1,000.90	1,000.90
Cleared Balance					1,000.90	4,763.42
Register Balance as of 08/31/2025					1,000.90	4,763.42
New Transactions						
Checks and Payments - 12 items						
General Journal	09/12/2025	26 03 ...			-35,737.54	-35,737.54
General Journal	09/12/2025	26 03 ...			-11,052.38	-46,789.92
General Journal	09/12/2025	26 03 ...	Heartland Payroll		-126.36	-46,916.28
General Journal	09/26/2025	26 03 ...			-36,507.31	-83,423.59
General Journal	09/26/2025	26 03 ...			-11,329.34	-94,752.93
General Journal	09/26/2025	26 03 ...	Heartland Payroll		-128.70	-94,881.63
General Journal	10/10/2025	26 04 ...			-36,858.55	-131,740.18
General Journal	10/10/2025	26 04 ...			-11,410.86	-143,151.04
General Journal	10/10/2025	26 04 ...	Heartland Payroll		-131.04	-143,282.08
General Journal	10/24/2025	26 04 ...			-36,841.27	-180,123.35
General Journal	10/24/2025	26 04 ...			-11,344.40	-191,467.75
General Journal	10/24/2025	26 04 ...	Heartland Payroll		-131.04	-191,598.79
Total Checks and Payments					-191,598.79	-191,598.79
Deposits and Credits - 5 items						
Transfer	09/01/2025				90,000.00	90,000.00
Transfer	09/25/2025				5,000.00	95,000.00
Transfer	10/01/2025				90,000.00	185,000.00
Transfer	10/22/2025				20,000.00	205,000.00
Transfer	11/02/2025				100,000.00	305,000.00
Total Deposits and Credits					305,000.00	305,000.00
Total New Transactions					113,401.21	113,401.21
Ending Balance					114,402.11	118,164.63

FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 08/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						134,879.29
Cleared Transactions						
Checks and Payments - 38 items						
Bill Pmt -Check	07/15/2025	1979	Harwood Memorial ...	X	-4,785.00	-4,785.00
Bill Pmt -Check	07/15/2025	1977	Julia C. Fetherston	X	-1,400.00	-6,185.00
Bill Pmt -Check	07/22/2025	1982	First 5 Association of...	X	-8,470.00	-14,655.00
Transfer	08/01/2025			X	-90,000.00	-104,655.00
General Journal	08/04/2025	26 02 ...	Humana Insurane Co.	X	-732.09	-105,387.09
Bill Pmt -Check	08/04/2025	26 02 ...	LEAF Capital Fundin...	X	-147.76	-105,534.85
Bill Pmt -Check	08/04/2025	26 02 ...	LEAF Capital Fundin...	X	-106.70	-105,641.55
Bill Pmt -Check	08/05/2025	1987	Nuestra Alianza	X	-10,089.75	-115,731.30
Bill Pmt -Check	08/05/2025	1986	Harwood Memorial ...	X	-6,500.00	-122,231.30
Bill Pmt -Check	08/05/2025	1995	Indigenous Wellness...	X	-5,000.00	-127,231.30
Bill Pmt -Check	08/05/2025	1985	Action Network	X	-3,993.00	-131,224.30
Bill Pmt -Check	08/05/2025	1988	Potter Valley Youth ...	X	-2,475.00	-133,699.30
Bill Pmt -Check	08/05/2025	1994	Gloria Camprise	X	-900.00	-134,599.30
Bill Pmt -Check	08/05/2025	1989	Respectech Inc.	X	-799.00	-135,398.30
Bill Pmt -Check	08/05/2025	1991	Courageous Engage...	X	-725.00	-136,123.30
Bill Pmt -Check	08/05/2025	1990	Ana's Cleaning Servi...	X	-550.00	-136,673.30
Bill Pmt -Check	08/05/2025	1999	Lucy Plancarte	X	-370.60	-137,043.90
Bill Pmt -Check	08/05/2025	1992	DG Creative Brandin...	X	-120.66	-137,164.56
General Journal	08/05/2025	26 02 ...	Beam	X	-90.60	-137,255.16
Bill Pmt -Check	08/05/2025	1996	Jendi Coursey	X	-87.50	-137,342.66
Bill Pmt -Check	08/05/2025	2000	Respectech Inc.	X	-49.00	-137,391.66
Bill Pmt -Check	08/05/2025	1998	Karla Kohler	X	-36.82	-137,428.48
General Journal	08/06/2025	26 02 ...	Wells Fargo	X	-197.11	-137,625.59
General Journal	08/08/2025	26 02 ...	Mutual of America	X	-5,639.84	-143,265.43
General Journal	08/08/2025	26 02 ...	Mutual of America	X	-5,353.50	-148,618.93
General Journal	08/08/2025	26 02 ...	Mutual of America	X	-5,329.27	-153,948.20
General Journal	08/08/2025	26 02 ...	APA Benefits, Inc.	X	-623.32	-154,571.52
Check	08/18/2025		Pitney Bowes	X	-200.00	-154,771.52
Bill Pmt -Check	08/21/2025	2001	Ana's Cleaning Servi...	X	-550.00	-155,321.52
Bill Pmt -Check	08/21/2025	2006	Respectech Inc.	X	-423.00	-155,744.52
Bill Pmt -Check	08/21/2025	2007	Susana Avalos-Garcia	X	-350.00	-156,094.52
Bill Pmt -Check	08/21/2025	2005	Heluna Health/FRC...	X	-75.00	-156,169.52
Bill Pmt -Check	08/21/2025	2002	California Dept of Ju...	X	-49.00	-156,218.52
General Journal	08/22/2025	26 02 ...	APA Benefits, Inc.	X	-623.32	-156,841.84
Check	08/27/2025	2011	Talmage Office Park	X	-5,212.00	-162,053.84
General Journal	08/27/2025	26 02 ...	APA Benefits, Inc.	X	-18.00	-162,071.84
General Journal	08/28/2025	26 02 ...	Anthem Blue Cross	X	-4,565.96	-166,637.80
General Journal	08/28/2025	26 02 ...	Dollywood Foundation	X	-1,636.40	-168,274.20
Total Checks and Payments					-168,274.20	-168,274.20
Deposits and Credits - 6 items						
Deposit	08/05/2025			X	51,722.59	51,722.59
Deposit	08/05/2025			X	62,520.00	114,242.59
Deposit	08/19/2025			X	23,088.92	137,331.51
Deposit	08/29/2025			X	1,866.00	139,197.51
Deposit	08/29/2025			X	72,241.74	211,439.25
Deposit	08/31/2025			X	4.94	211,444.19
Total Deposits and Credits					211,444.19	211,444.19
Total Cleared Transactions					43,169.99	43,169.99
Cleared Balance					43,169.99	178,049.28
Uncleared Transactions						
Checks and Payments - 9 items						
Check	03/04/2025	1841	Jade G. Aldrich		-287.71	-287.71
Bill Pmt -Check	07/09/2025	1972	Gina Wermuth		-945.00	-1,232.71
Bill Pmt -Check	08/05/2025	1993	Gilbert Rangel		-300.00	-1,532.71
Bill Pmt -Check	08/05/2025	1997	Jenna Flesch		-50.00	-1,582.71
Bill Pmt -Check	08/21/2025	2004	Harwood Memorial ...		-10,000.00	-11,582.71
Bill Pmt -Check	08/21/2025	2003	Deep Valley Security		-135.00	-11,717.71
Check	08/27/2025	2009	Gloria Camprise		-900.00	-12,617.71
Check	08/27/2025	2008	C&M Self Storage		-171.00	-12,788.71
Check	08/27/2025	2010	Jenna Flesch		-50.00	-12,838.71

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FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 08/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-12,838.71	-12,838.71
Total Uncleared Transactions					-12,838.71	-12,838.71
Register Balance as of 08/31/2025					30,331.28	165,210.57
New Transactions						
Checks and Payments - 80 items						
Transfer	09/01/2025				-90,000.00	-90,000.00
General Journal	09/03/2025	26 03 ...	Humana Insurane Co.		-732.09	-90,732.09
Check	09/04/2025	2014	SDRMA		-33,521.44	-124,253.53
Check	09/04/2025	2012	Julia C. Fetherston		-4,200.00	-128,453.53
Check	09/04/2025	2013	Kyocera Document ...		-289.30	-128,742.83
Check	09/04/2025	2015	The Pure Water Guys		-54.00	-128,796.83
General Journal	09/05/2025	26 03 ...	APA Benefits, Inc.		-623.32	-129,420.15
General Journal	09/08/2025	26 03 ...	Wells Fargo		-197.11	-129,617.26
Check	09/09/2025	2025	Talmage Office Park		-5,212.00	-134,829.26
Check	09/09/2025	2016	Bonnie Boek		-458.56	-135,287.82
Check	09/09/2025	2018	Courageous Engage...		-450.00	-135,737.82
Check	09/09/2025	2024	Respectech Inc.		-393.00	-136,130.82
Check	09/09/2025	2019	Gilbert Rangel		-300.00	-136,430.82
Check	09/09/2025	2021	Jendi Coursey		-175.00	-136,605.82
Check	09/09/2025	2017	C&M Self Storage		-171.00	-136,776.82
Check	09/09/2025	2023	Karla Kohler		-103.67	-136,880.49
Check	09/09/2025	2020	Jade G. Aldrich		-89.00	-136,969.49
Check	09/09/2025	2022	Jenna Flesch		-50.00	-137,019.49
General Journal	09/10/2025	26 03 ...	LEAF Capital Fundin...		-64.24	-137,083.73
General Journal	09/11/2025	26 03 ...	U.S. Bank Corporate...		-15,677.19	-152,760.92
Bill Pmt -Check	09/16/2025	2026	Round Valley Indian ...		-15,662.48	-168,423.40
Bill Pmt -Check	09/16/2025	2027	Sierra DeBiase		-560.70	-168,984.10
Bill Pmt -Check	09/16/2025	2029	Debbie Oliver		-446.22	-169,430.32
Bill Pmt -Check	09/16/2025	2028	Anne Nava		-363.63	-169,793.95
Bill Pmt -Check	09/16/2025	2030	Nicole Flowers		-286.45	-170,080.40
General Journal	09/18/2025	26 03 ...	U.S. Bank Corporate...		-9,393.87	-179,474.27
General Journal	09/18/2025	26 03 ...	Mutual of America		-8,946.84	-188,421.11
General Journal	09/19/2025	26 03 ...	APA Benefits, Inc.		-623.32	-189,044.43
Transfer	09/25/2025				-5,000.00	-194,044.43
General Journal	09/28/2025	26 03 ...	Anthem Blue Cross		-4,565.96	-198,610.39
General Journal	09/30/2025	26 03 ...	Dollywood Foundation		-1,714.10	-200,324.49
General Journal	09/30/2025	26 03 ...	Beam		-90.60	-200,415.09
Transfer	10/01/2025				-90,000.00	-290,415.09
General Journal	10/01/2025	26 04 ...	APA Benefits, Inc.		-18.00	-290,433.09
General Journal	10/03/2025	26 04 ...	Humana Insurane Co.		-732.09	-291,165.18
General Journal	10/03/2025	26 04 ...	APA Benefits, Inc.		-623.32	-291,788.50
Check	10/07/2025	2031	MaryCatherine McD...		-9,259.80	-301,048.30
Check	10/07/2025	2033	Julia C. Fetherston		-4,058.40	-305,106.70
Check	10/07/2025	2037	Lucy Plancarte		-741.20	-305,847.90
Check	10/07/2025	2032	Ana's Cleaning Servi...		-550.00	-306,397.90
Check	10/07/2025	2042	Triple P America		-455.77	-306,853.67
Check	10/07/2025	2038	SDRMA		-435.21	-307,288.88
Check	10/07/2025	2041	Respectech Inc.		-393.00	-307,681.88
Check	10/07/2025	2035	Gilbert Rangel		-300.00	-307,981.88
Check	10/07/2025	2034	City of Ukiah Recrea...		-200.00	-308,181.88
General Journal	10/07/2025	26 04 ...	The Pure Water Guys		-54.00	-308,235.88
Check	10/07/2025	2039	California Dept of Ju...		-49.00	-308,284.88
Check	10/07/2025	2040	Jendi Coursey		-43.75	-308,328.63
Check	10/07/2025	2036	Kyocera Document ...		-8.98	-308,337.61
General Journal	10/08/2025	26 04 ...	Wells Fargo		-197.11	-308,534.72
Bill Pmt -Check	10/15/2025	2045	NCO		-24,380.47	-332,915.19
Bill Pmt -Check	10/15/2025	2044	MCOE		-6,471.38	-339,386.57
Check	10/15/2025	2043	Courageous Engage...		-450.00	-339,836.57
General Journal	10/17/2025	26 04 ...	APA Benefits, Inc.		-623.32	-340,459.89
General Journal	10/20/2025	26 04 ...	U.S. Bank Corporate...		-15,549.20	-356,009.09
Transfer	10/22/2025				-20,000.00	-376,009.09
Check	10/23/2025	2054	Round Valley Indian ...		-8,105.88	-384,114.97
Check	10/23/2025	2053	Talmage Office Park		-5,212.00	-389,326.97
Check	10/23/2025	2052	MCOE		-3,000.00	-392,326.97
Check	10/23/2025	2048	California Special Di...		-1,872.00	-394,198.97
Check	10/23/2025	2046	Ana's Cleaning Servi...		-550.00	-394,748.97

10:41 AM

11/13/25

FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 08/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Check	10/23/2025	2047	C&M Self Storage		-171.00	-394,919.97
Check	10/23/2025	2049	Debbie Oliver		-139.34	-395,059.31
Check	10/23/2025	2050	DG Creative Brandin...		-111.91	-395,171.22
Check	10/23/2025	2051	Jenna Flesch		-50.00	-395,221.22
General Journal	10/25/2025	26 04 ...	APA Benefits, Inc.		-18.00	-395,239.22
General Journal	10/28/2025	26 04 ...	Anthem Blue Cross		-4,565.96	-399,805.18
General Journal	10/28/2025	26 04 ...	Dollywood Foundation		-1,848.30	-401,653.48
General Journal	10/31/2025	26 04 ...	Beam		-90.60	-401,744.08
General Journal	11/01/2025	26 04 ...	The Pure Water Guys		-118.00	-401,862.08
Transfer	11/02/2025				-100,000.00	-501,862.08
Check	11/04/2025	2059	Jensen Smith, CPA'...		-8,225.00	-510,087.08
Check	11/04/2025	2060	Talmage Office Park		-5,212.00	-515,299.08
Check	11/04/2025	2061	Respectech Inc.		-1,498.00	-516,797.08
Check	11/04/2025	2056	Lucy Plancarte		-370.60	-517,167.68
Check	11/04/2025	2057	C&M Self Storage, L...		-171.00	-517,338.68
Check	11/04/2025	2055	Karla Kohler		-86.17	-517,424.85
Check	11/04/2025	2058	Jenna Flesch		-50.00	-517,474.85
General Journal	11/12/2025	26 04 ...	Mutual of America		-5,991.37	-523,466.22
General Journal	11/12/2025	26 03 ...	Mutual of America		-5,963.15	-529,429.37
Total Checks and Payments					-529,429.37	-529,429.37
Deposits and Credits - 7 items						
Deposit	09/10/2025				15,618.40	15,618.40
Deposit	09/10/2025				75,000.00	90,618.40
Deposit	09/26/2025				188,892.68	279,511.08
Deposit	09/30/2025				103,079.09	382,590.17
General Journal	10/17/2025	26 04 ...	Pitney Bowes		200.00	382,790.17
Deposit	10/22/2025				89,469.79	472,259.96
Deposit	11/04/2025				1,101.41	473,361.37
Total Deposits and Credits					473,361.37	473,361.37
Total New Transactions					-56,068.00	-56,068.00
Ending Balance					-25,736.72	109,142.57

10:19 AM

11/13/25

FIRST 5 Mendocino Reconciliation Detail

1050 · CFCU - LTP (MM), Period Ending 08/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						76,557.82
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	08/31/2025			X	51.82	51.82
Total Deposits and Credits					51.82	51.82
Total Cleared Transactions					51.82	51.82
Cleared Balance					51.82	76,609.64
Register Balance as of 08/31/2025					51.82	76,609.64
New Transactions						
Checks and Payments - 1 item						
General Journal	09/10/2025	26 03 ...	Community First Cre...		-75,000.00	-75,000.00
Total Checks and Payments					-75,000.00	-75,000.00
Deposits and Credits - 1 item						
Deposit	10/09/2025				74,105.20	74,105.20
Total Deposits and Credits					74,105.20	74,105.20
Total New Transactions					-894.80	-894.80
Ending Balance					-842.98	75,714.84

FIRST 5 Mendocino
Reconciliation Detail

1060 · CFCU - Business Prime Savings, Period Ending 08/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 08/31/2025						25.00
Ending Balance						25.00



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419 TALMAGE RD STE J
UKIAH CA 95482-7433

CHECKING

Page Number:
Account Number:
Date:

1 of 1
[REDACTED]
08/29/25

CHECKING SUMMARY OF ACCOUNT				Acct	[REDACTED]
	Beginning Balance	8/01/25	3,762.52		
	Deposits / Misc Credits	1	90,000.00		
	Withdrawals / Misc Debits	6	88,999.10		
**	Ending Balance	8/31/25	4,763.42	**	
	Service Charge		.00		
	Average Balance		61,213		

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
8/01	Internet Transfer from 2126714	90,000.00	
8/14	0220CLDE FIRST 5/PAYROLL		126.36
8/14	0220CLDE FIRST 5/PAYROLL		11,065.82
8/14	0220CLDE FIRST 5/PAYROLL		35,451.84
8/28	0220CLDE FIRST 5/PAYROLL		98.28
8/28	0220CLDE FIRST 5/PAYROLL		10,545.32
8/28	0220CLDE FIRST 5/PAYROLL		31,711.48

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
8/01	93,762.52	8/14	47,118.50	8/28	4,763.42



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CHECKING

Page Number: 1 of 4
Account Number: [REDACTED]
Date: 08/29/25
Images Enclosed: 23

CHECKING	SUMMARY OF ACCOUNT			Acct	[REDACTED]
	Beginning Balance	8/01/25	134,879.29		
	Deposits / Misc Credits	6	211,444.19		
	Withdrawals / Misc Debits	38	168,274.20		
	** Ending Balance	8/31/25	178,049.28	**	
	Service Charge		.00		
	Interest Paid Thru 8/31/25		4.94		
	Interest Paid Year To Date		56.42		
	Annual Percentage Yield Earned		.05%		
	Number of Days for A.P.Y.E.		31		
	Average Balance for A.P.Y.E.		116,316.90		
	Enclosures		23		

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
8/01	Internet Transfer to 2126722		90,000.00
8/04	HUMANA, INC./INS PYMT 028248FIRST 5 ME		732.09
8/05	DEPOSIT	51,722.59	
8/05	DEPOSIT	62,520.00	
8/05	Beam-Premium/Beam2025		90.60
8/05	LEASE SERVICES/WEB PAY		106.70
8/05	LEASE SERVICES/WEB PAY		147.76
8/06	WELLS FARGO BANK/EFT DEBIT		197.11
8/08	APA BENEFITS INC/PLAN FUND		623.32
8/11	MUTUAL OF AMERIC/MutualofAM 602276FIRST 5 Mendocin		5,329.27
8/11	MUTUAL OF AMERIC/MutualofAM 602276FIRST 5 Mendocin		5,353.50
8/11	MUTUAL OF AMERIC/MutualofAM 602276FIRST 5 Mendocin		5,639.84
8/18	PITNEY BOWES/PAYMENT		200.00
8/19	DEPOSIT	23,088.92	
8/22	APA BENEFITS INC/PLAN FUND		623.32



FIRST 5 MENDOCINO

Page Number:
Account Number:
Date:

2 of 4
[REDACTED]
08/29/25

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
8/26	ANTHEM BLUE I010/CORP PYMT		4,565.96
8/27	APA BENEFITS INC/S125 S105		18.00
	First 5 Mendocino		
8/28	DOLLYWOOD FOUND/DOLLYWOOD		1,636.40
8/29	DEPOSIT	1,866.00	
8/29	DEPOSIT	72,241.74	
8/29	INTEREST EARNED	4.94	

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
8/19	1977	1,400.00	8/12	1990	550.00	8/20	2000	49.00
8/04	1979*	4,785.00	8/13	1991	725.00	8/28	2001	550.00
8/07	1982*	8,470.00	8/21	1992	120.66	8/27	2002	49.00
8/18	1985*	3,993.00	8/12	1994*	900.00	8/27	2005*	75.00
8/18	1986	6,500.00	8/07	1995	5,000.00	8/28	2006	423.00
8/12	1987	10,089.75	8/08	1996	87.50	8/26	2007	350.00
8/19	1988	2,475.00	8/08	1998*	36.82	8/29	2011*	5,212.00
8/20	1989	799.00	8/12	1999	370.60			

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
8/01	44,879.29	8/11	122,522.37	8/21	117,439.28
8/04	39,362.20	8/12	110,612.02	8/22	116,815.96
8/05	153,259.73	8/13	109,887.02	8/26	111,900.00
8/06	153,062.62	8/18	99,194.02	8/27	111,758.00
8/07	139,592.62	8/19	118,407.94	8/28	109,148.60
8/08	138,844.98	8/20	117,559.94	8/29	178,049.28



Community First Credit Union

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RETURN SERVICE REQUESTED

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

Member Number: [REDACTED]
Period: 08/01/2025 thru 08/31/2025

Contact Center (M-F, 8:30a-7p; Sa, 9a-4p): 707/546-6000
outside of local area: 800/890-3540

Accounts at-a-glance

Checking	\$76,609.64	Vehicle Loans	\$0.00
Liquid Savings	\$25.00	Home Equity	\$0.00
Term Savings	\$0.00	Other Loans	\$0.00

News to Use

Turn your home into a staycation paradise with a Home Equity Line of Credit as low as 7.75% (8.14% APR *). Use the funds however you like. Finish up that backyard project, help consolidate debt, or start renovations. *APR = Annual Percentage Rate. Visit website for complete details.

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); Tawny Bailey (Joint Owner);

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

Checking

S-0002 Business Money Market - 0.800 Annual Percentage Yield Earned.

Joint Members: Erica D'Anis (Authorized Signer); Townley Saye (Authorized Signer); Sandra Applegate (Authorized Signer); Tawny Bailey (Joint Owner);

Beginning Balance	\$76,557.82	Withdrawals/Subtractions	\$0.00
Deposits/Additions	\$51.82	Ending Balance	\$76,609.64

Earnings

Interest Earned YTD	\$515.07
---------------------	----------

Additions & Subtractions to Your Business Money Market Share (S - 2)

Date	Description	Debit	Credit	Balance
08/01/2025	Beginning Balance			\$76,557.82
08/31/2025	Dividend		\$51.82	\$76,609.64
Ending Balance				\$76,609.64

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO AUG

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		978,544.29				
1 165 APP 07/10/25 071025				.00	90,000.00	-90,000.00	
1 221 CRP 07/14/25	CASH RECEIPTS JOURNAL			1,554.07	.00	-88,445.93	
1 250 CRP 07/15/25	CASH RECEIPTS JOURNAL			14,283.22	.00	-74,162.71	
2 950 CRP 08/29/25	CASH RECEIPTS JOURNAL			7,400.12	.00	-66,762.59	
1250-010000			978,544.29	23,237.41	90,000.00	-66,762.59	911,781.70
1250 070000							
CASH-FAIR VALUE INVESTMENTS	1250		15,508.19				
1250-070000			15,508.19	.00	.00	.00	15,508.19
1250 130000							
ACCOUNTS RECEIVABLE	1250		.00				
1250-130000			.00	.00	.00	.00	.00
1250 130001							
DUE FROM OTHER GOVERNMENTS	1250		49,895.21				
1 857 GRV 07/01/25 REV				.00	15,837.29	-15,837.29	
1 944 GRV 07/01/25 REV				.00	7,400.12	-23,237.41	
1 954 GRV 07/01/25 REV				.00	26,657.80	-49,895.21	
1250-130001			49,895.21	.00	49,895.21	-49,895.21	.00
1250 130006							
OTHER RECEIVABLES	1250		.00				
1250-130006			.00	.00	.00	.00	.00
1250 520000							
ACCOUNTS PAYABLE	1250		-8,331.85				
1 114 API 07/10/25 B 2082				.00	90,000.00	-90,000.00	
1 165 APP 07/10/25 071025	AP CASH DISBURSEMENTS JOURNA			90,000.00	.00	.00	
1250-520000			-8,331.85	90,000.00	90,000.00	.00	-8,331.85
1250 570000							
ACTIVE CARD INTEGRATION PAYABL	1250		.00				
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		-1,035,615.84				
1250-750000			-1,035,615.84	.00	.00	.00	-1,035,615.84
1250 750010							
BUDGETARY FUND BAL AVAIL	1250		.00				

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO AUG

FUND 1250

ACCOUNT	ACCOUNT NAME	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL	SRC EFF DATE REFERENCE					
	1250-750010		.00	.00	.00	.00	.00
1250	820000						
	REVENUES	1250	.00				
1	221 CRP 07/14/25	CASH RECEIPTS JOURNAL		.00	1,554.07	-1,554.07	
1	250 CRP 07/15/25	CASH RECEIPTS JOURNAL		.00	14,283.22	-15,837.29	
1	857 GRV 07/01/25 REV			15,837.29	.00	.00	
1	944 GRV 07/01/25 REV			7,400.12	.00	7,400.12	
1	954 GRV 07/01/25 REV			26,657.80	.00	34,057.92	
2	950 CRP 08/29/25	CASH RECEIPTS JOURNAL		.00	7,400.12	26,657.80	
	1250-820000		.00	49,895.21	23,237.41	26,657.80	26,657.80
1250	860000						
	EXPENDITURES	1250	.00				
1	114 API 07/10/25 B 2082			90,000.00	.00	90,000.00	
	1250-860000		.00	90,000.00	.00	90,000.00	90,000.00
1250	910000						
	ESTIMATED REVENUES	1250	.00				
	1250-910000		.00	.00	.00	.00	.00
1250	930000						
	APPROPRIATIONS	1250	.00				
	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		.00	253,132.62	253,132.62	.00	.00
	FIRST 5 MENDOCINO		.00	253,132.62	253,132.62	.00	.00

MENDOCINO COUNTY PRODUCTION



ACCOUNT TRIAL BALANCE FOR FY26/JUL TO AUG

FUND 1250

ACCOUNT							BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
ACCOUNT NAME											
PER	JNL	SRC	EFF DATE	REFERENCE	ORG						
REPORT TOTALS							.00	253,132.62	253,132.62	.00	.00

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO AUG

REPORT OPTIONS

Print (D)etail or (S)ummary:	D
Fiscal year-to-date version:	Y
Reporting year:	2026
Reporting from period:	01 JUL to 02 AUG
Journal Detail from	07/01/2025 to 08/31/2025
(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 **

5:20 PM

04/20/26

Accrual Basis

FIRST 5 Mendocino
Revenues & Expenditures by Class
 July through August 2025

	600 Integrated & Eq...	500 Support Progra...	400 Maximum Effec...	300 Family Resiliency	200 Early Learning ...	100 Child Health & ...	Unclassified	TOTAL
Ordinary Income/Expense								
Income								
4000 · Grant Revenue	60,158.41	32,573.46	10,266.40	0.00	0.00	62,500.00	0.00	165,498.27
4100 · Interest Income	0.00	0.00	1,295.16	0.00	0.00	0.00	0.00	1,295.16
4200 · Prop 10 Revenue	4,743.96	3,626.19	11,577.25	26,858.76	432.64	4,824.15	0.00	52,062.95
4230 · Tax LTP Allocation	0.00	0.00	0.00	0.00	0.00	0.00	10,961.88	10,961.88
4900 · Misc Revenue	1,800.00	500.00	152.00	0.00	0.00	9,810.00	0.00	12,262.00
Total Income	66,702.37	36,699.65	23,290.81	26,858.76	432.64	77,134.15	10,961.88	242,080.26
Gross Profit	66,702.37	36,699.65	23,290.81	26,858.76	432.64	77,134.15	10,961.88	242,080.26
Expense								
6000 · Wages	12,911.83	21,292.61	18,118.66	42,560.09	2,214.43	76,312.75	0.00	173,410.37
6100 · PR Taxes & Related Exp	3,773.24	5,899.34	3,312.57	6,881.00	0.00	22,344.89	0.00	42,211.04
6200 · Outside Svcs	22,654.00	563.96	66.90	1,160.00	0.00	0.00	0.00	24,444.86
6210 · Acct/Legal/Audit Services	0.00	0.00	444.64	0.00	0.00	0.00	0.00	444.64
6300 · Facilities Expense	0.00	153.62	4,278.37	17,223.25	0.00	479.02	0.00	22,134.26
6340 · Equipment - Rental	0.00	0.00	550.38	0.00	0.00	0.00	0.00	550.38
6390 · Meeting Expenses	51.65	1,342.81	452.46	0.00	0.00	0.00	0.00	1,846.92
6400 · Office Supplies & Expenses	0.00	666.12	2,186.07	383.86	0.00	203.88	0.00	3,439.93
6410 · Postage/Delivery	0.00	76.15	200.00	37.99	0.00	0.00	0.00	314.14
6420 · Printing & Reproduction	0.00	63.80	63.44	0.00	0.00	0.00	0.00	127.24
6500 · Advertising	29.95	0.00	0.00	0.00	0.00	0.00	0.00	29.95
6520 · Non-Staff Registration/Training	7,016.50	0.00	0.00	0.00	0.00	0.00	0.00	7,016.50
6600 · Staff/Comm Registration/Train	2,821.00	0.00	212.00	0.00	0.00	1,600.00	0.00	4,633.00
6610 · Transportation & Travel	4,292.80	446.22	2,786.82	653.29	0.00	289.06	0.00	8,468.19
6620 · Memberships	0.00	0.00	8,470.00	75.00	0.00	0.00	0.00	8,545.00
6900 · Depreciation	0.00	0.00	383.16	0.00	0.00	0.00	0.00	383.16
7000 · Program Expenses	702.75	4,991.10	145.96	1,119.65	0.00	0.00	0.00	6,959.46
8000 · Sub-Recipients	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Total Expense	64,253.72	35,495.73	41,671.43	70,094.13	2,214.43	101,229.60	0.00	314,959.04
Net Ordinary Income	2,448.65	1,203.92	-18,380.62	-43,235.37	-1,781.79	-24,095.45	10,961.88	-72,878.78
Net Income	2,448.65	1,203.92	-18,380.62	-43,235.37	-1,781.79	-24,095.45	10,961.88	-72,878.78

FIRST 5 Mendocino
Profit & Loss Budget vs. Actual
July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Grant Revenue				
4010 · Service Grant Revenue	155,231.87	0.00	155,231.87	100.0%
4020 · Admin Grant Revenue	10,266.40	29,714.29	-19,447.89	34.6%
4000 · Grant Revenue - Other	0.00	1,933,101.07	-1,933,101.07	0.0%
Total 4000 · Grant Revenue	165,498.27	1,962,815.36	-1,797,317.09	8.4%
4100 · Interest Income	1,295.16	8,144.00	-6,848.84	15.9%
4200 · Prop 10 Revenue	52,062.95	297,169.64	-245,106.69	17.5%
4210 · SPCFA	0.00	112,604.00	-112,604.00	0.0%
4230 · Tax LTP Allocation	10,961.88			
4900 · Misc Revenue	12,262.00	49,235.60	-36,973.60	24.9%
Total Income	242,080.26	2,429,968.60	-2,187,888.34	10.0%
Gross Profit	242,080.26	2,429,968.60	-2,187,888.34	10.0%
Expense				
6000 · Wages	173,410.37	1,157,889.25	-984,478.88	15.0%
6100 · PR Taxes & Related Exp				
6110 · PR Taxes	13,305.24	112,664.97	-99,359.73	11.8%
6120 · Health	13,268.62	57,474.30	-44,205.68	23.1%
6130 · Retirement	14,586.68	101,611.95	-87,025.27	14.4%
6140 · Workers Comp	1,050.50	10,998.19	-9,947.69	9.6%
Total 6100 · PR Taxes & Related Exp	42,211.04	282,749.41	-240,538.37	14.9%
6200 · Outside Svcs	24,444.86	341,401.19	-316,956.33	7.2%
6210 · Acct/Legal/Audit Services	444.64	16,612.00	-16,167.36	2.7%
6300 · Facilities Expense				
6305 · Rent - Office/Storage	16,458.00	70,521.57	-54,063.57	23.3%
6310 · Utilities	1,594.16	11,074.32	-9,480.16	14.4%
6315 · Telephone/Internet	2,982.10	14,121.00	-11,138.90	21.1%
6320 · Janitorial	1,100.00	2,700.00	-1,600.00	40.7%
Total 6300 · Facilities Expense	22,134.26	98,416.89	-76,282.63	22.5%
6340 · Equipment - Rental	550.38	3,806.28	-3,255.90	14.5%
6345 · Equipment - Maint/Repair	0.00	500.00	-500.00	0.0%
6390 · Meeting Expenses	1,846.92	35,650.00	-33,803.08	5.2%
6400 · Office Supplies & Expenses				
6400A · Office Products	1,166.37	6,700.00	-5,533.63	17.4%
6400B · Kitchen Supplies	214.70	403.00	-188.30	53.3%
6400C · Bathroom Supplies	98.48	300.00	-201.52	32.8%
6400D · Electronics	79.00	1,000.00	-921.00	7.9%
6400E · Software	1,877.47	26,603.10	-24,725.63	7.1%
6400 · Office Supplies & Expenses - Other	3.91			
Total 6400 · Office Supplies & Expenses	3,439.93	35,006.10	-31,566.17	9.8%
6410 · Postage/Delivery	314.14	5,000.00	-4,685.86	6.3%
6420 · Printing & Reproduction	127.24	12,910.96	-12,783.72	1.0%
6500 · Advertising	29.95	1,300.00	-1,270.05	2.3%
6520 · Non-Staff Registration/Training	7,016.50	20,000.00	-12,983.50	35.1%
6600 · Staff/Comm Registration/Train	4,633.00	37,017.80	-32,384.80	12.5%
6610 · Transportation & Travel	8,468.19	42,510.02	-34,041.83	19.9%
6620 · Memberships	8,545.00	1,694.00	6,851.00	504.4%
6630 · Insurance	0.00	33,285.00	-33,285.00	0.0%
6900 · Depreciation	383.16			
7000 · Program Expenses	6,959.46	76,641.96	-69,682.50	9.1%
8000 · Sub-Recipients	10,000.00	195,792.99	-185,792.99	5.1%
9000 · Admin Allocation	0.00	-8,674.79	8,674.79	0.0%
Total Expense	314,959.04	2,389,509.06	-2,074,550.02	13.2%
Net Ordinary Income	-72,878.78	40,459.54	-113,338.32	-180.1%
Net Income	-72,878.78	40,459.54	-113,338.32	-180.1%