FIRST 5 Mendocino

Cash and Net Balance Reconciliation

As of September 30, 2025

County Cash Balance		938,439.50
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance- County		938,439.50
Savings Bank - Payroll Account Balance		4,881.79
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance - Savings Bank		4,881.79
Savings Bank - Main Account Balance		365,618.80
Outstanding Transactions		(18,227.86)
Discrepancies		-
General Ledger Cash Balance - Savings Bank		347,390.94
CFCU - Money Market/Savings Account Balance		1,648.75
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance - Savings Bank		1,648.75
Savings Bank - Certified Deposit Account Balance		119,994.79
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance - Savings Bank		119,994.79
Total Cash		1,412,355.77
Assets		
Accounts Receivables:		288,941.79
Prop 10		94,423.32
Other		-
Prepaid Expenses/Deposits		38,264.16
Furniture & Fixtures - Net		3,831.14
Other Assets		374,171.00
	Total Assets	2,211,987.18
Liabilities		
Accounts Payable		30,851.85
Credit Cards		21,141.57
Other Current Liabilities		506,839.21
	Total Liabilities	558,832.63
Net Worth		1,653,154.55

FIRST 5 Mendocino - Savings Bank Main Account

Outstanding Checks & Deposits

Type	Date	Num	Name	Debit	Credit	Balance
						365,618.80
Check - 7 uncleared checks and payments				(18,227.86)		347,390.94
Deposit - 0 uncleared deposit and credit						
				(18,227.86)	-	347,390.94
				(18,227.86)	**-**	**347,390.94**

FIRST 5 Mendocino
Balance Sheet
As of September 30, 2025

	Sep 30, 25	Sep 30, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · County of Mendocino	938,439.50	643,091.45	295,348.05	45.9%
1015 · Savings Bank - Payroll	4,881.79	14,540.73	-9,658.94	-66.4%
1020 · Savings Bank - Main	347,678.65	213,708.31	133,970.34	62.7%
1040 · Savings Bank - CD (HKM)	119,994.79	115,381.17	4,613.62	4.0%
1050 · CFCU - LTP (MM)	1,623.75	175,658.66	-174,034.91	-99.1%
1060 · CFCU - Business Prime Savings	25.00	25.00	0.00	0.0%
Total Checking/Savings	1,412,643.48	1,162,405.32	250,238.16	21.5%
Accounts Receivable				
1201 · *Accounts Receivable	288,941.79	297,868.24	-8,926.45	-3.0%
Total Accounts Receivable	288,941.79	297,868.24	-8,926.45	-3.0%
Other Current Assets				
1100 · Accounts Receivable				
1105 · State of Calif - Prop 10	94,423.32	82,848.63	11,574.69	14.0%
1100 · Accounts Receivable - Other	0.00	-608.36	608.36	100.0%
Total 1100 · Accounts Receivable	94,423.32	82,240.27	12,183.05	14.8%
1300 · Deposits	12,050.00	10,050.00	2,000.00	19.9%
1499 · Undeposited Funds	26,214.16	7,944.81	18,269.35	230.0%
Total Other Current Assets	132,687.48	100,235.08	32,452.40	32.4%
Total Current Assets	1,834,272.75	1,560,508.64	273,764.11	17.5%
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	-33,514.10	-31,215.14	-2,298.96	-7.4%
Total Fixed Assets	3,831.14	7,405.94	-3,574.80	-48.3%
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	**2,212,274.89**	**1,567,914.58**	**644,360.31**	**41.1%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	30,851.85	-53.35	30,905.20	57,929.2%
Total Accounts Payable	30,851.85	-53.35	30,905.20	57,929.2%
Credit Cards				
2020 · U.S. Bank CalCARD	21,141.57	12,419.42	8,722.15	70.2%
Total Credit Cards	21,141.57	12,419.42	8,722.15	70.2%
Other Current Liabilities				
2100 · Accrued Wages	3,566.27	0.00	3,566.27	100.0%
2110 · Federal Payroll Taxes	28.09	0.00	28.09	100.0%
2120 · State Payroll Taxes	13.53	0.00	13.53	100.0%
2200 · Retirement	5,963.15	10,023.28	-4,060.13	-40.5%
2220 · Accrued Vacation	35,859.52	31,331.73	4,527.79	14.5%
2400 · Health & Welfare	-4,659.50	225.24	-4,884.74	-2,168.7%
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	506,839.21	41,580.25	465,258.96	1,118.9%
Total Current Liabilities	558,832.63	53,946.32	504,886.31	935.9%
Total Liabilities	558,832.63	53,946.32	504,886.31	935.9%
Equity				
3900 · Retained Earnings	1,757,755.23	1,672,828.12	84,927.11	5.1%
Net Income	-104,312.97	-158,859.86	54,546.89	34.3%
Total Equity	1,653,442.26	1,513,968.26	139,474.00	9.2%
TOTAL LIABILITIES & EQUITY	**2,212,274.89**	**1,567,914.58**	**644,360.31**	**41.1%**

FIRST 5 Mendocino
Reconciliation Detail
1000 · County of Mendocino, Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						911,781.70
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	09/10/2025			X	2,893.71	2,893.71
Deposit	09/10/2025			X	23,764.09	26,657.80
Total Deposits and Credits					26,657.80	26,657.80
Total Cleared Transactions					26,657.80	26,657.80
Cleared Balance					26,657.80	938,439.50
Register Balance as of 09/30/2025					26,657.80	938,439.50
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 - 15 items						
General Journal	10/01/2025	26 04 ...			9,048.41	9,048.41
Deposit	10/06/2025				32,861.78	41,910.19
Deposit	10/23/2025				7,241.27	49,151.46
Deposit	10/27/2025				26,087.62	75,239.08
Deposit	10/28/2025				30,163.05	105,402.13
Deposit	11/04/2025				1,101.41	106,503.54
Deposit	12/03/2025				28,182.68	134,686.22
Deposit	12/10/2025				1,315.75	136,001.97
General Journal	01/01/2026	26 07 ...			7,849.28	143,851.25
Deposit	01/05/2026				8,859.75	152,711.00
Deposit	01/26/2026				39,300.22	192,011.22
Deposit	01/29/2026				12,292.42	204,303.64
Deposit	03/02/2026				28,256.79	232,560.43
Deposit	03/25/2026				1,138.41	233,698.84
Deposit	03/25/2026				8,865.29	242,564.13
Total Deposits and Credits					242,564.13	242,564.13
Total New Transactions					61,996.13	61,996.13
Ending Balance					**88,653.93**	**1,000,435.63**

FIRST 5 Mendocino
Reconciliation Detail
1015 · Savings Bank - Payroll, Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						4,763.42
Cleared Transactions						
Checks and Payments - 6 items						
General Journal	09/12/2025	26 03 ...		X	-35,737.54	-35,737.54
General Journal	09/12/2025	26 03 ...		X	-11,052.38	-46,789.92
General Journal	09/12/2025	26 03 ...	Heartland Payroll	X	-126.36	-46,916.28
General Journal	09/26/2025	26 03 ...		X	-36,507.31	-83,423.59
General Journal	09/26/2025	26 03 ...		X	-11,329.34	-94,752.93
General Journal	09/26/2025	26 03 ...	Heartland Payroll	X	-128.70	-94,881.63
Total Checks and Payments					-94,881.63	-94,881.63
Deposits and Credits - 2 items						
Transfer	09/01/2025			X	90,000.00	90,000.00
Transfer	09/25/2025			X	5,000.00	95,000.00
Total Deposits and Credits					95,000.00	95,000.00
Total Cleared Transactions					118.37	118.37
Cleared Balance					118.37	4,881.79
Register Balance as of 09/30/2025					118.37	4,881.79
New Transactions						
Checks and Payments - 6 items						
General Journal	10/10/2025	26 04 ...			-36,858.55	-36,858.55
General Journal	10/10/2025	26 04 ...			-11,410.86	-48,269.41
General Journal	10/10/2025	26 04 ...	Heartland Payroll		-131.04	-48,400.45
General Journal	10/24/2025	26 04 ...			-36,841.27	-85,241.72
General Journal	10/24/2025	26 04 ...			-11,344.40	-96,586.12
General Journal	10/24/2025	26 04 ...	Heartland Payroll		-131.04	-96,717.16
Total Checks and Payments					-96,717.16	-96,717.16
Deposits and Credits - 3 items						
Transfer	10/01/2025				90,000.00	90,000.00
Transfer	10/22/2025				20,000.00	110,000.00
Transfer	11/02/2025				100,000.00	210,000.00
Total Deposits and Credits					210,000.00	210,000.00
Total New Transactions					113,282.84	113,282.84
Ending Balance					**113,401.21**	**118,164.63**

FIRST 5 Mendocino
Reconciliation Detail
1020 · Savings Bank - Main, Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						178,049.28
Cleared Transactions						
Checks and Payments - 34 items						
Bill Pmt -Check	08/05/2025	1997	Jenna Flesch	X	-50.00	-50.00
Bill Pmt -Check	08/21/2025	2004	Harwood Memorial ...	X	-10,000.00	-10,050.00
Bill Pmt -Check	08/21/2025	2003	Deep Valley Security	X	-135.00	-10,185.00
Check	08/27/2025	2009	Gloria Camprise	X	-900.00	-11,085.00
Check	08/27/2025	2008	C&M Self Storage	X	-171.00	-11,256.00
Check	08/27/2025	2010	Jenna Flesch	X	-50.00	-11,306.00
Transfer	09/01/2025			X	-90,000.00	-101,306.00
General Journal	09/03/2025	26 03 ...	Humana Insurane Co.	X	-732.09	-102,038.09
Check	09/04/2025	2014	SDRMA	X	-33,521.44	-135,559.53
Check	09/04/2025	2012	Julia C. Fetherston	X	-4,200.00	-139,759.53
Check	09/04/2025	2013	Kyocera Document ...	X	-289.30	-140,048.83
Check	09/04/2025	2015	The Pure Water Guys	X	-54.00	-140,102.83
General Journal	09/05/2025	26 03 ...	APA Benefits, Inc.	X	-623.32	-140,726.15
General Journal	09/08/2025	26 03 ...	Wells Fargo	X	-197.11	-140,923.26
Check	09/09/2025	2025	Talmage Office Park	X	-5,212.00	-146,135.26
Check	09/09/2025	2016	Bonnie Boek	X	-458.56	-146,593.82
Check	09/09/2025	2018	Courageous Engage...	X	-450.00	-147,043.82
Check	09/09/2025	2024	Respectech Inc.	X	-393.00	-147,436.82
Check	09/09/2025	2021	Jendi Coursey	X	-175.00	-147,611.82
Check	09/09/2025	2017	C&M Self Storage	X	-171.00	-147,782.82
Check	09/09/2025	2023	Karla Kohler	X	-103.67	-147,886.49
Check	09/09/2025	2020	Jade G. Aldrich	X	-89.00	-147,975.49
Check	09/09/2025	2022	Jenna Flesch	X	-50.00	-148,025.49
General Journal	09/10/2025	26 03 ...	LEAF Capital Fundin...	X	-64.24	-148,089.73
General Journal	09/11/2025	26 03 ...	U.S. Bank Corporate...	X	-15,677.19	-163,766.92
Bill Pmt -Check	09/16/2025	2027	Sierra DeBiase	X	-560.70	-164,327.62
Bill Pmt -Check	09/16/2025	2028	Anne Nava	X	-363.63	-164,691.25
General Journal	09/18/2025	26 03 ...	U.S. Bank Corporate...	X	-9,393.87	-174,085.12
General Journal	09/18/2025	26 03 ...	Mutual of America	X	-8,946.84	-183,031.96
General Journal	09/19/2025	26 03 ...	APA Benefits, Inc.	X	-623.32	-183,655.28
Transfer	09/25/2025			X	-5,000.00	-188,655.28
General Journal	09/28/2025	26 03 ...	Anthem Blue Cross	X	-4,565.96	-193,221.24
General Journal	09/30/2025	26 03 ...	Dollywood Foundation	X	-1,714.10	-194,935.34
General Journal	09/30/2025	26 03 ...	Beam	X	-90.60	-195,025.94
Total Checks and Payments					-195,025.94	-195,025.94
Deposits and Credits - 5 items						
Deposit	09/10/2025			X	15,618.40	15,618.40
Deposit	09/10/2025			X	75,000.00	90,618.40
Deposit	09/26/2025			X	188,892.68	279,511.08
Deposit	09/30/2025			X	5.29	279,516.37
Deposit	09/30/2025			X	103,079.09	382,595.46
Total Deposits and Credits					382,595.46	382,595.46
Total Cleared Transactions					187,569.52	187,569.52
Cleared Balance					187,569.52	365,618.80
Uncleared Transactions						
Checks and Payments - 7 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
Check	09/09/2025	2019	Gilbert Rangel		-300.00	-1,832.71
Bill Pmt -Check	09/16/2025	2026	Round Valley Indian ...		-15,662.48	-17,495.19
Bill Pmt -Check	09/16/2025	2029	Debbie Oliver		-446.22	-17,941.41
Bill Pmt -Check	09/16/2025	2030	Nicole Flowers		-286.45	-18,227.86
Total Checks and Payments					-18,227.86	-18,227.86
Total Uncleared Transactions					-18,227.86	-18,227.86
Register Balance as of 09/30/2025					169,341.66	347,390.94
New Transactions						
Checks and Payments - 49 items						

FIRST 5 Mendocino
Reconciliation Detail
1020 · Savings Bank - Main, Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Transfer	10/01/2025				-90,000.00	-90,000.00
General Journal	10/01/2025	26 04 ...	APA Benefits, Inc.		-18.00	-90,018.00
General Journal	10/03/2025	26 04 ...	Humana Insurane Co.		-732.09	-90,750.09
General Journal	10/03/2025	26 04 ...	APA Benefits, Inc.		-623.32	-91,373.41
Check	10/07/2025	2031	MaryCatherine McD...		-9,259.80	-100,633.21
Check	10/07/2025	2033	Julia C. Fetherston		-4,058.40	-104,691.61
Check	10/07/2025	2037	Lucy Plancarte		-741.20	-105,432.81
Check	10/07/2025	2032	Ana's Cleaning Servi...		-550.00	-105,982.81
Check	10/07/2025	2042	Triple P America		-455.77	-106,438.58
Check	10/07/2025	2038	SDRMA		-435.21	-106,873.79
Check	10/07/2025	2041	Respectech Inc.		-393.00	-107,266.79
Check	10/07/2025	2035	Gilbert Rangel		-300.00	-107,566.79
Check	10/07/2025	2034	City of Ukiah Recrea...		-200.00	-107,766.79
General Journal	10/07/2025	26 04 ...	The Pure Water Guys		-54.00	-107,820.79
Check	10/07/2025	2039	California Dept of Ju...		-49.00	-107,869.79
Check	10/07/2025	2040	Jendi Coursey		-43.75	-107,913.54
Check	10/07/2025	2036	Kyocera Document ...		-8.98	-107,922.52
General Journal	10/08/2025	26 04 ...	Wells Fargo		-197.11	-108,119.63
Bill Pmt -Check	10/15/2025	2045	NCO		-24,380.47	-132,500.10
Bill Pmt -Check	10/15/2025	2044	MCOE		-6,471.38	-138,971.48
Check	10/15/2025	2043	Courageous Engage...		-450.00	-139,421.48
General Journal	10/17/2025	26 04 ...	APA Benefits, Inc.		-623.32	-140,044.80
General Journal	10/17/2025	26 04 ...	Pitney Bowes		-200.00	-140,244.80
General Journal	10/20/2025	26 04 ...	U.S. Bank Corporate...		-15,549.20	-155,794.00
Transfer	10/22/2025				-20,000.00	-175,794.00
Check	10/23/2025	2054	Round Valley Indian ...		-8,105.88	-183,899.88
Check	10/23/2025	2053	Talmage Office Park		-5,212.00	-189,111.88
Check	10/23/2025	2052	MCOE		-3,000.00	-192,111.88
Check	10/23/2025	2048	California Special Di...		-1,872.00	-193,983.88
Check	10/23/2025	2046	Ana's Cleaning Servi...		-550.00	-194,533.88
Check	10/23/2025	2047	C&M Self Storage		-171.00	-194,704.88
Check	10/23/2025	2049	Debbie Oliver		-139.34	-194,844.22
Check	10/23/2025	2050	DG Creative Brandin...		-111.91	-194,956.13
Check	10/23/2025	2051	Jenna Flesch		-50.00	-195,006.13
General Journal	10/25/2025	26 04 ...	APA Benefits, Inc.		-18.00	-195,024.13
General Journal	10/28/2025	26 04 ...	Anthem Blue Cross		-4,565.96	-199,590.09
General Journal	10/28/2025	26 04 ...	Dollywood Foundation		-1,848.30	-201,438.39
General Journal	10/31/2025	26 04 ...	Beam		-90.60	-201,528.99
General Journal	11/01/2025	26 04 ...	The Pure Water Guys		-118.00	-201,646.99
Transfer	11/02/2025				-100,000.00	-301,646.99
Check	11/04/2025	2059	Jensen Smith, CPA'...		-8,225.00	-309,871.99
Check	11/04/2025	2060	Talmage Office Park		-5,212.00	-315,083.99
Check	11/04/2025	2061	Respectech Inc.		-1,498.00	-316,581.99
Check	11/04/2025	2056	Lucy Plancarte		-370.60	-316,952.59
Check	11/04/2025	2057	C&M Self Storage, L...		-171.00	-317,123.59
Check	11/04/2025	2055	Karla Kohler		-86.17	-317,209.76
Check	11/04/2025	2058	Jenna Flesch		-50.00	-317,259.76
General Journal	11/12/2025	26 04 ...	Mutual of America		-5,991.37	-323,251.13
General Journal	11/12/2025	26 03 ...	Mutual of America		-5,963.15	-329,214.28
Total Checks and Payments					-329,214.28	-329,214.28
Deposits and Credits - 2 items						
Deposit	10/22/2025				89,469.79	89,469.79
Deposit	11/04/2025				1,101.41	90,571.20
Total Deposits and Credits					90,571.20	90,571.20
Total New Transactions					-238,643.08	-238,643.08
Ending Balance					**-69,301.42**	**108,747.86**

FIRST 5 Mendocino
Reconciliation Detail
1040 · Savings Bank - CD (HKM), Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						118,814.84
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2025			X	1,179.95	1,179.95
Total Deposits and Credits					1,179.95	1,179.95
Total Cleared Transactions					1,179.95	1,179.95
Cleared Balance					1,179.95	119,994.79
Register Balance as of 09/30/2025					1,179.95	119,994.79
Ending Balance					**1,179.95**	**119,994.79**

FIRST 5 Mendocino
Reconciliation Detail
1050 · CFCU - LTP (MM), Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						76,609.64
Cleared Transactions						
Checks and Payments - 1 item						
General Journal	09/10/2025	26 03 ...	Community First Cre...	X	-75,000.00	-75,000.00
Total Checks and Payments					-75,000.00	-75,000.00
Deposits and Credits - 1 item						
Deposit	09/30/2025			X	14.11	14.11
Total Deposits and Credits					14.11	14.11
Total Cleared Transactions					-74,985.89	-74,985.89
Cleared Balance					-74,985.89	1,623.75
Register Balance as of 09/30/2025					-74,985.89	1,623.75
New Transactions						
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					74,105.20	74,105.20
Ending Balance					**-880.69**	**75,728.95**

FIRST 5 Mendocino
Reconciliation Detail
1060 · CFCU - Business Prime Savings, Period Ending 09/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 09/30/2025						25.00
Ending Balance						**25.00**

SBMC Savings Bank OF MENDOCINO COUNTY
Member FDIC
P.O. Box 3600 · Ukiah, California 95482
(707) 462-6613
www.savingsbank.com

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

CHECKING

Account Number: [redacted]
Date: 09/30/25

CHECKING — SUMMARY OF ACCOUNT — Acct [redacted]

	Beginning Balance	9/01/25	4,763.42	
	Deposits / Misc Credits	2	95,000.00	
	Withdrawals / Misc Debits	6	94,881.63	
**	Ending Balance	9/30/25	4,881.79	**
	Service Charge		.00	
	Average Balance		51,892	

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
9/02	Internet Transfer from 2126714	90,000.00	
9/11	0220CLDE FIRST 5/PAYROLL		126.36
9/11	0220CLDE FIRST 5/PAYROLL		11,052.38
9/11	0220CLDE FIRST 5/PAYROLL		35,737.54
9/25	Internet Transfer from 2126714	5,000.00	
9/25	0220CLDE FIRST 5/PAYROLL		128.70
9/25	0220CLDE FIRST 5/PAYROLL		11,329.34
9/25	0220CLDE FIRST 5/PAYROLL		36,507.31

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
9/02	94,763.42	9/11	47,847.14	9/25	4,881.79

SBMC Savings Bank OF MENDOCINO COUNTY
Member FDIC
P.O. Box 3600 · Ukiah, California 95482
(707) 462-6613
www.savingsbank.com

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

CHECKING

Account Number: [redacted]
Date: 09/30/25
Images Enclosed: 21

CHECKING — SUMMARY OF ACCOUNT — Acct [redacted]

	Beginning Balance	9/01/25	178,049.28	
	Deposits / Misc Credits	5	382,595.46	
	Withdrawals / Misc Debits	34	195,025.94	
**	Ending Balance	9/30/25	365,618.80	**
	Service Charge		.00	
	Interest Paid Thru 9/30/25		5.29	
	Interest Paid Year To Date		61.71	
	Annual Percentage Yield Earned		.05%	
	Number of Days for A.P.Y.E.		30	
	Average Balance for A.P.Y.E.		128,785.83	
	Enclosures		21	

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
9/02	Internet Transfer to 2126722		90,000.00
9/03	HUMANA, INC./INS PYMT 028249FIRST 5 ME		732.09
9/04	Beam-Premium/Beam2025		90.60
9/05	APA BENEFITS INC/PLAN FUND		623.32
9/08	Wells Fargo Vend/EFT DEBIT		197.11
9/10	DEPOSIT	15,618.40	
9/10	DEPOSIT	75,000.00	
9/12	LEASE SERVICES/WEB PAY		64.24
9/12	U.S. BANK/PAYMENT		15,677.19
9/19	APA BENEFITS INC/PLAN FUND		623.32
9/19	MUTUAL OF AMERIC/MutualofAM 602276FIRST 5 Mendocin		8,946.84
9/19	U.S. BANK/PAYMENT		9,393.87
9/25	Internet Transfer to 2126722		5,000.00
9/26	DEPOSIT	188,892.68	
9/26	ANTHEM BLUE I01O/CORP PYMT		4,565.96
9/29	DOLLYWOOD FOUND/DOLLYWOOD		1,714.10
9/30	CA PATH/CORP PAY	103,079.09	

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FIRST 5 MENDOCINO

Account Number: [redacted]
Date: 09/30/25

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
9/30	INTEREST EARNED	5.29	

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
9/25	1997	50.00	9/09	2013	289.30	9/17	2021	175.00
9/05	2003*	135.00	9/11	2014	33,521.44	9/25	2022	50.00
9/02	2004	10,000.00	9/24	2015	54.00	9/12	2023	103.67
9/08	2008*	171.00	9/11	2016	458.56	9/22	2024	393.00
9/08	2009	900.00	9/15	2017	171.00	9/17	2025	5,212.00
9/25	2010	50.00	9/18	2018	450.00	9/30	2027*	560.70
9/09	2012*	4,200.00	9/19	2020*	89.00	9/23	2028	363.63

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
9/02	78,049.28	9/11	127,349.26	9/23	85,686.50
9/03	77,317.19	9/12	111,504.16	9/24	85,632.50
9/04	77,226.59	9/15	111,333.16	9/25	80,482.50
9/05	76,468.27	9/17	105,946.16	9/26	264,809.22
9/08	75,200.16	9/18	105,496.16	9/29	263,095.12
9/09	70,710.86	9/19	86,443.13	9/30	365,618.80
9/10	161,329.26	9/22	86,050.13		

HKM (CD)

[redacted]Account Details

$119,994.79
Current Balance ⓘ

$119,994.79
Available Balance ⓘ
as of 10/01/2025 12:17 PM

Activity Alerts Statements Future view

Find transaction 09/01/2025 - 09/30/2025

View Report Download

Fewer options

from 09/01/2025 to 09/30/2025

Add another filter 3 results. Reset Search

Date	Description	Category		Debit	Credit	Balance
09/12/2025	*Daily Ledger Balance*					*$119,994.79*
09/12/2025	Interest paid through 9-11-25	*Select one*			$1,179.95	$119,994.79
09/02/2025	*Daily Ledger Balance*					*$118,814.84*

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: 09/01/2025 thru 09/30/2025

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	$1,623.75	Vehicle Loans	$0.00
Liquid Savings	$25.00	Home Equity	$0.00
Term Savings	$0.00	Other Loans	$0.00

News to Use

Good news! Starting Jan 1, 2026, all CFCU overdraft fees (Courtesy Pay and Non-Sufficient Funds) are being reduced from $26 to $14. And remember, you cannot be charged more than 5 overdraft fees per day. This means more money stays in your pocket!

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	$76,609.64	Withdrawals/Subtractions	$75,000.00-
Deposits/Additions	$14.11	Ending Balance	$1,623.75

Earnings

Interest Earned YTD	$529.18		

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

Date	Description	Debit	Credit	Balance
09/01/2025	Beginning Balance			$76,609.64
09/09/2025	Check withdrawal	$75,000.00-		$1,609.64
09/30/2025	Dividend		$14.11	$1,623.75
Ending Balance				**$1,623.75**

MENDOCINO COUNTY PRODUCTION

munis a tyler erp solution

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO SEP

FUND 1250

ACCOUNT / ACCOUNT NAME / PER JNL SRC EFF DATE REFERENCE	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
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	
3 383 CRP 09/10/25	CASH RECEIPTS JOURNAL		26,657.80	.00	-40,104.79	
1250-010000		978,544.29	49,895.21	90,000.00	-40,104.79	938,439.50
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				

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO SEP

FUND 1250

ACCOUNT / ACCOUNT NAME / PER JNL SRC EFF DATE REFERENCE	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
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	
3 383 CRP 09/10/25	CASH RECEIPTS JOURNAL		.00	26,657.80	.00	
1250-820000		.00	49,895.21	49,895.21	.00	.00
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 FIRST 5 MENDOCINO		.00	279,790.42	279,790.42	.00	.00

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO SEP

FUND 1250

ACCOUNT ACCOUNT NAME PER JNL SRC EFF DATE REFERENCE	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
REPORT TOTALS		.00	279,790.42	279,790.42	.00	.00

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO SEP

REPORT OPTIONS

Print (D)etail or (S)ummary:	D	
Fiscal year-to-date version:	Y	
Reporting year:	2026	
Reporting from period:	01 JUL	to 03 SEP
Journal Detail from	07/01/2025	to 09/30/2025
(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 **

FIRST 5 Mendocino
Revenues & Expenditures by Class
July through September 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	70,999.46	43,860.19	13,864.42	29,149.02	18,824.05	74,483.19	0.00	251,180.33
4100 · Interest Income	0.00	0.00	1,314.56	0.00	0.00	0.00	0.00	1,314.56
4110 · SMIFF Interest Income	0.00	0.00	2,893.71	0.00	0.00	0.00	0.00	2,893.71
4200 · Prop 10 Revenue	6,747.55	5,157.69	16,466.84	38,202.40	615.36	6,861.60	0.00	74,051.44
4210 · SPCFA	0.00	22,343.45	3,351.52	0.00	0.00	0.00	0.00	25,694.97
4230 · Tax LTP Allocation	0.00	0.00	0.00	0.00	0.00	0.00	16,376.76	16,376.76
4900 · Misc Revenue	1,800.00	500.00	1,890.48	0.00	0.00	10,122.50	0.00	14,312.98
Total Income	79,547.01	71,861.33	39,781.53	67,351.42	19,439.41	91,467.29	16,376.76	385,824.75
Gross Profit	79,547.01	71,861.33	39,781.53	67,351.42	19,439.41	91,467.29	16,376.76	385,824.75
Expense								
6000 · Wages	19,560.74	32,257.14	27,534.89	64,462.78	3,354.74	115,609.68	0.00	262,779.97
6100 · PR Taxes & Related Exp	5,549.22	8,681.36	4,960.94	10,074.96	0.00	32,977.51	0.00	62,243.99
6200 · Outside Svcs	26,854.00	769.86	66.90	1,910.00	0.00	0.00	0.00	29,600.76
6210 · Acct/Legal/Audit Services	0.00	0.00	699.70	0.00	0.00	0.00	0.00	699.70
6300 · Facilities Expense	0.00	230.43	5,754.97	23,394.74	0.00	718.53	0.00	30,098.67
6340 · Equipment - Rental	0.00	0.00	747.49	0.00	0.00	0.00	0.00	747.49
6390 · Meeting Expenses	1,729.63	1,342.81	534.35	0.00	0.00	0.00	0.00	3,606.79
6400 · Office Supplies & Expenses	0.00	666.12	2,949.25	657.30	0.00	203.88	0.00	4,476.55
6410 · Postage/Delivery	0.00	76.15	200.00	59.04	0.00	0.00	0.00	335.19
6420 · Printing & Reproduction	0.00	63.80	384.46	0.00	0.00	0.00	0.00	448.26
6500 · Advertising	29.95	0.00	0.00	0.00	0.00	0.00	0.00	29.95
6520 · Non-Staff Registration/Training	8,930.13	0.00	0.00	0.00	0.00	0.00	0.00	8,930.13
6600 · Staff/Comm Registration/Train	4,420.98	0.00	212.00	0.00	0.00	6,799.89	0.00	11,432.87
6610 · Transporation & Travel	6,341.21	446.22	2,982.19	1,109.15	0.00	289.06	0.00	11,167.83
6620 · Memberships	0.00	0.00	8,470.00	75.00	0.00	0.00	0.00	8,545.00
6630 · Insurance	0.00	0.00	33,521.44	0.00	0.00	0.00	0.00	33,521.44
6900 · Depreciation	0.00	0.00	574.74	0.00	0.00	0.00	0.00	574.74
7000 · Program Expenses	2,420.59	6,795.90	159.90	1,480.38	0.00	0.00	0.00	10,856.77
8000 · Sub-Recipients	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Total Expense	85,836.45	51,329.79	89,753.22	103,223.35	3,354.74	156,598.55	0.00	490,096.10
Net Ordinary Income	-6,289.44	20,531.54	-49,971.69	-35,871.93	16,084.67	-65,131.26	16,376.76	-104,271.35
Net Income	**-6,289.44**	**20,531.54**	**-49,971.69**	**-35,871.93**	**16,084.67**	**-65,131.26**	**16,376.76**	**-104,271.35**

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

	Jul - Sep 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Grant Revenue				
4010 · Service Grant Revenue	237,315.91	0.00	237,315.91	100.0%
4020 · Admin Grant Revenue	13,864.42	29,714.29	-15,849.87	46.7%
4000 · Grant Revenue - Other	0.00	1,933,101.07	-1,933,101.07	0.0%
Total 4000 · Grant Revenue	251,180.33	1,962,815.36	-1,711,635.03	12.8%
4100 · Interest Income	1,314.56	8,144.00	-6,829.44	16.1%
4110 · SMIFF Interest Income	2,893.71			
4200 · Prop 10 Revenue	74,051.44	297,169.64	-223,118.20	24.9%
4210 · SPCFA	25,694.97	112,604.00	-86,909.03	22.8%
4230 · Tax LTP Allocation	16,376.76			
4900 · Misc Revenue	14,312.98	49,235.60	-34,922.62	29.1%
Total Income	385,824.75	2,429,968.60	-2,044,143.85	15.9%
Gross Profit	385,824.75	2,429,968.60	-2,044,143.85	15.9%
Expense				
6000 · Wages	262,779.97	1,157,889.25	-895,109.28	22.7%
6100 · PR Taxes & Related Exp				
6110 · PR Taxes	20,215.48	112,664.97	-92,449.49	17.9%
6120 · Health	19,902.93	57,474.30	-37,571.37	34.6%
6130 · Retirement	20,549.83	101,611.95	-81,062.12	20.2%
6140 · Workers Comp	1,575.75	10,998.19	-9,422.44	14.3%
Total 6100 · PR Taxes & Related Exp	62,243.99	282,749.41	-220,505.42	22.0%
6200 · Outside Svcs	29,600.76	341,401.19	-311,800.43	8.7%
6210 · Acct/Legal/Audit Services	699.70	16,612.00	-15,912.30	4.2%
6300 · Facilities Expense				
6305 · Rent - Office/Storage	21,841.00	70,521.57	-48,680.57	31.0%
6310 · Utilities	2,709.59	11,074.32	-8,364.73	24.5%
6315 · Telephone/Internet	4,448.08	14,121.00	-9,672.92	31.5%
6320 · Janitorial	1,100.00	2,700.00	-1,600.00	40.7%
Total 6300 · Facilities Expense	30,098.67	98,416.89	-68,318.22	30.6%
6340 · Equipment - Rental	747.49	3,806.28	-3,058.79	19.6%
6345 · Equipment - Maint/Repair	0.00	500.00	-500.00	0.0%
6390 · Meeting Expenses	3,606.79	35,650.00	-32,043.21	10.1%
6400 · Office Supplies & Expenses				
6400A · Office Products	1,462.72	6,700.00	-5,237.28	21.8%
6400B · Kitchen Supplies	274.96	403.00	-128.04	68.2%
6400C · Bathroom Supplies	139.29	300.00	-160.71	46.4%
6400D · Electronics	79.00	1,000.00	-921.00	7.9%
6400E · Software	2,516.67	26,603.10	-24,086.43	9.5%
6400 · Office Supplies & Expenses - Other	3.91			
Total 6400 · Office Supplies & Expenses	4,476.55	35,006.10	-30,529.55	12.8%
6410 · Postage/Delivery	335.19	5,000.00	-4,664.81	6.7%
6420 · Printing & Reproduction	448.26	12,910.96	-12,462.70	3.5%
6500 · Advertising	29.95	1,300.00	-1,270.05	2.3%
6520 · Non-Staff Registration/Training	8,930.13	20,000.00	-11,069.87	44.7%
6600 · Staff/Comm Registration/Train	11,432.87	37,017.80	-25,584.93	30.9%
6610 · Transporation & Travel	11,167.83	42,510.02	-31,342.19	26.3%
6620 · Memberships	8,545.00	1,694.00	6,851.00	504.4%
6630 · Insurance	33,521.44	33,285.00	236.44	100.7%
6900 · Depreciation	574.74			
7000 · Program Expenses	10,856.77	76,641.96	-65,785.19	14.2%
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	490,096.10	2,389,509.06	-1,899,412.96	20.5%
Net Ordinary Income	-104,271.35	40,459.54	-144,730.89	-257.7%
Net Income	**-104,271.35**	**40,459.54**	**-144,730.89**	**-257.7%**