FIRST 5 Mendocino

Cash and Net Balance Reconciliation

As of October 31, 2025

County Cash Balance		1,043,841.63
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance- County		1,043,841.63
Savings Bank - Payroll Account Balance		18,164.63
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance - Savings Bank		18,164.63
Savings Bank - Main Account Balance		256,133.50
Outstanding Transactions		(20,908.33)
Discrepancies		-
General Ledger Cash Balance - Savings Bank		235,225.17
CFCU - Money Market/Savings Account Balance		75,792.25
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance - Savings Bank		75,792.25
Savings Bank - Certified Deposit Account Balance		119,994.79
Outstanding Transactions		-
Discrepancies		-
General Ledger Cash Balance - Savings Bank		119,994.79
Total Cash		1,493,018.47
Assets		
Accounts Receivables:		216,713.52
Prop 10		33,493.55
Other		-
Prepaid Expenses/Deposits		13,151.41
Furniture & Fixtures - Net		3,639.56
Other Assets		374,171.00
	Total Assets	2,134,187.51
Liabilities		
Accounts Payable		-
Credit Cards		27,406.40
Other Current Liabilities		513,853.41
	Total Liabilities	541,259.81
Net Worth		1,592,927.70

FIRST 5 Mendocino - Savings Bank Main Account

Outstanding Checks & Deposits

Type	Date	Num	Name	Debit	Credit	Balance
						-
Check - 13 uncleared checks and payments				(20,908.33)		(20,908.33)
Deposit - 0 uncleared deposit and credit						
				(20,908.33)	-	(20,908.33)
				(20,908.33)	**-**	**(20,908.33)**

FIRST 5 Mendocino
Balance Sheet
As of October 31, 2025

	Oct 31, 25	Oct 31, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · County of Mendocino	1,043,841.63	636,708.17	407,133.46	63.9%
1015 · Savings Bank - Payroll	18,164.63	15,926.22	2,238.41	14.1%
1020 · Savings Bank - Main	235,512.88	224,137.20	11,375.68	5.1%
1040 · Savings Bank - CD (HKM)	119,994.79	115,381.17	4,613.62	4.0%
1050 · CFCU - LTP (MM)	75,767.25	175,807.10	-100,039.85	-56.9%
1060 · CFCU - Business Prime Savings	25.00	25.00	0.00	0.0%
Total Checking/Savings	1,493,306.18	1,167,984.86	325,321.32	27.9%
Accounts Receivable				
1201 · *Accounts Receivable	216,713.52	402,001.91	-185,288.39	-46.1%
Total Accounts Receivable	216,713.52	402,001.91	-185,288.39	-46.1%
Other Current Assets				
1100 · Accounts Receivable				
1105 · State of Calif - Prop 10	33,493.55	29,551.08	3,942.47	13.3%
1100 · Accounts Receivable - Other	0.00	-608.36	608.36	100.0%
Total 1100 · Accounts Receivable	33,493.55	28,942.72	4,550.83	15.7%
1300 · Deposits	12,050.00	10,050.00	2,000.00	19.9%
1499 · Undeposited Funds	1,101.41	27,733.78	-26,632.37	-96.0%
Total Other Current Assets	46,644.96	66,726.50	-20,081.54	-30.1%
Total Current Assets	1,756,664.66	1,636,713.27	119,951.39	7.3%
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	-33,705.68	-31,406.72	-2,298.96	-7.3%
Total Fixed Assets	3,639.56	7,214.36	-3,574.80	-49.6%
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	**2,134,475.22**	**1,643,927.63**	**490,547.59**	**29.8%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	0.00	-53.35	53.35	100.0%
Total Accounts Payable	0.00	-53.35	53.35	100.0%
Credit Cards				
2020 · U.S. Bank CalCARD	27,406.40	36,543.03	-9,136.63	-25.0%
Total Credit Cards	27,406.40	36,543.03	-9,136.63	-25.0%
Other Current Liabilities				
2100 · Accrued Wages	3,566.27	0.00	3,566.27	100.0%
2200 · Retirement	11,954.52	14,046.32	-2,091.80	-14.9%
2210 · Accrued Workers Comp	0.00	-66.67	66.67	100.0%
2220 · Accrued Vacation	36,924.95	32,931.65	3,993.30	12.1%
2400 · Health & Welfare	-4,660.48	364.40	-5,024.88	-1,379.0%
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	513,853.41	47,275.70	466,577.71	986.9%
Total Current Liabilities	541,259.81	83,765.38	457,494.43	546.2%
Total Liabilities	541,259.81	83,765.38	457,494.43	546.2%
Equity				
3900 · Retained Earnings	1,757,755.23	1,672,828.12	84,927.11	5.1%
Net Income	-164,539.82	-112,665.87	-51,873.95	-46.0%
Total Equity	1,593,215.41	1,560,162.25	33,053.16	2.1%
TOTAL LIABILITIES & EQUITY	**2,134,475.22**	**1,643,927.63**	**490,547.59**	**29.8%**

FIRST 5 Mendocino
Reconciliation Detail
1000 · County of Mendocino, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						938,439.50
Cleared Transactions						
Deposits and Credits - 5 items						
General Journal	10/01/2025	26 04 ...		X	9,048.41	9,048.41
Deposit	10/06/2025			X	32,861.78	41,910.19
Deposit	10/23/2025			X	7,241.27	49,151.46
Deposit	10/27/2025			X	26,087.62	75,239.08
Deposit	10/28/2025			X	30,163.05	105,402.13
Total Deposits and Credits					105,402.13	105,402.13
Total Cleared Transactions					105,402.13	105,402.13
Cleared Balance					105,402.13	1,043,841.63
Register Balance as of 10/31/2025					105,402.13	1,043,841.63
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 - 10 items						
Deposit	11/04/2025				1,101.41	1,101.41
Deposit	12/03/2025				28,182.68	29,284.09
Deposit	12/10/2025				1,315.75	30,599.84
General Journal	01/01/2026	26 07 ...			7,849.28	38,449.12
Deposit	01/05/2026				8,859.75	47,308.87
Deposit	01/26/2026				39,300.22	86,609.09
Deposit	01/29/2026				12,292.42	98,901.51
Deposit	03/02/2026				28,256.79	127,158.30
Deposit	03/25/2026				1,138.41	128,296.71
Deposit	03/25/2026				8,865.29	137,162.00
Total Deposits and Credits					137,162.00	137,162.00
Total New Transactions					-43,406.00	-43,406.00
Ending Balance					**61,996.13**	**1,000,435.63**

FIRST 5 Mendocino
Reconciliation Detail
1015 · Savings Bank - Payroll, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						4,881.79
Cleared Transactions						
Checks and Payments - 6 items						
General Journal	10/10/2025	26 04 ...		X	-36,858.55	-36,858.55
General Journal	10/10/2025	26 04 ...		X	-11,410.86	-48,269.41
General Journal	10/10/2025	26 04 ...	Heartland Payroll	X	-131.04	-48,400.45
General Journal	10/24/2025	26 04 ...		X	-36,841.27	-85,241.72
General Journal	10/24/2025	26 04 ...		X	-11,344.40	-96,586.12
General Journal	10/24/2025	26 04 ...	Heartland Payroll	X	-131.04	-96,717.16
Total Checks and Payments					-96,717.16	-96,717.16
Deposits and Credits - 2 items						
Transfer	10/01/2025			X	90,000.00	90,000.00
Transfer	10/22/2025			X	20,000.00	110,000.00
Total Deposits and Credits					110,000.00	110,000.00
Total Cleared Transactions					13,282.84	13,282.84
Cleared Balance					13,282.84	18,164.63
Register Balance as of 10/31/2025					13,282.84	18,164.63
New Transactions						
Deposits and Credits - 1 item						
Transfer	11/02/2025				100,000.00	100,000.00
Total Deposits and Credits					100,000.00	100,000.00
Total New Transactions					100,000.00	100,000.00
Ending Balance					**113,282.84**	**118,164.63**

FIRST 5 Mendocino
Reconciliation Detail
1020 · Savings Bank - Main, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						365,618.80
Cleared Transactions						
Checks and Payments - 33 items						
Bill Pmt -Check	09/16/2025	2026	Round Valley Indian ...	X	-15,662.48	-15,662.48
Bill Pmt -Check	09/16/2025	2029	Debbie Oliver	X	-446.22	-16,108.70
Transfer	10/01/2025			X	-90,000.00	-106,108.70
General Journal	10/01/2025	26 04 ...	APA Benefits, Inc.	X	-18.00	-106,126.70
General Journal	10/03/2025	26 04 ...	Humana Insurane Co.	X	-732.09	-106,858.79
General Journal	10/03/2025	26 04 ...	APA Benefits, Inc.	X	-623.32	-107,482.11
Check	10/07/2025	2031	MaryCatherine McD...	X	-9,259.80	-116,741.91
Check	10/07/2025	2033	Julia C. Fetherston	X	-4,058.40	-120,800.31
Check	10/07/2025	2037	Lucy Plancarte	X	-741.20	-121,541.51
Check	10/07/2025	2032	Ana's Cleaning Servi...	X	-550.00	-122,091.51
Check	10/07/2025	2042	Triple P America	X	-455.77	-122,547.28
Check	10/07/2025	2038	SDRMA	X	-435.21	-122,982.49
Check	10/07/2025	2041	Respectech Inc.	X	-393.00	-123,375.49
General Journal	10/07/2025	26 04 ...	The Pure Water Guys	X	-54.00	-123,429.49
Check	10/07/2025	2039	California Dept of Ju...	X	-49.00	-123,478.49
Check	10/07/2025	2040	Jendi Coursey	X	-43.75	-123,522.24
Check	10/07/2025	2036	Kyocera Document ...	X	-8.98	-123,531.22
General Journal	10/08/2025	26 04 ...	Wells Fargo	X	-197.11	-123,728.33
Bill Pmt -Check	10/15/2025	2045	NCO	X	-24,380.47	-148,108.80
Check	10/15/2025	2043	Courageous Engage...	X	-450.00	-148,558.80
General Journal	10/17/2025	26 04 ...	APA Benefits, Inc.	X	-623.32	-149,182.12
General Journal	10/17/2025	26 04 ...	Pitney Bowes	X	-200.00	-149,382.12
General Journal	10/20/2025	26 04 ...	U.S. Bank Corporate...	X	-15,549.20	-164,931.32
General Journal	10/20/2025	26 04 ...	The Pure Water Guys	X	-118.00	-165,049.32
Transfer	10/22/2025			X	-20,000.00	-185,049.32
Check	10/23/2025	2053	Talmage Office Park	X	-5,212.00	-190,261.32
Check	10/23/2025	2048	California Special Di...	X	-1,872.00	-192,133.32
Check	10/23/2025	2047	C&M Self Storage	X	-171.00	-192,304.32
Check	10/23/2025	2049	Debbie Oliver	X	-139.34	-192,443.66
General Journal	10/25/2025	26 04 ...	APA Benefits, Inc.	X	-18.00	-192,461.66
General Journal	10/28/2025	26 04 ...	Anthem Blue Cross	X	-4,565.96	-197,027.62
General Journal	10/28/2025	26 04 ...	Dollywood Foundation	X	-1,848.30	-198,875.92
General Journal	10/31/2025	26 04 ...	Beam	X	-90.60	-198,966.52
Total Checks and Payments					-198,966.52	-198,966.52
Deposits and Credits - 2 items						
Deposit	10/22/2025			X	89,469.79	89,469.79
Deposit	10/31/2025			X	11.43	89,481.22
Total Deposits and Credits					89,481.22	89,481.22
Total Cleared Transactions					-109,485.30	-109,485.30
Cleared Balance					-109,485.30	256,133.50
Uncleared Transactions						
Checks and Payments - 13 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	2030	Nicole Flowers		-286.45	-2,119.16
Check	10/07/2025	2035	Gilbert Rangel		-300.00	-2,419.16
Check	10/07/2025	2034	City of Ukiah Recrea...		-200.00	-2,619.16
Bill Pmt -Check	10/15/2025	2044	MCOE		-6,471.38	-9,090.54
Check	10/23/2025	2054	Round Valley Indian ...		-8,105.88	-17,196.42
Check	10/23/2025	2052	MCOE		-3,000.00	-20,196.42
Check	10/23/2025	2046	Ana's Cleaning Servi...		-550.00	-20,746.42
Check	10/23/2025	2050	DG Creative Brandin...		-111.91	-20,858.33
Check	10/23/2025	2051	Jenna Flesch		-50.00	-20,908.33
Total Checks and Payments					-20,908.33	-20,908.33
Total Uncleared Transactions					-20,908.33	-20,908.33
Register Balance as of 10/31/2025					-130,393.63	235,225.17

FIRST 5 Mendocino
Reconciliation Detail
1020 · Savings Bank - Main, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
New Transactions						
Checks and Payments - 10 items						
Transfer	11/02/2025				-100,000.00	-100,000.00
Check	11/04/2025	2059	Jensen Smith, CPA'...		-8,225.00	-108,225.00
Check	11/04/2025	2060	Talmage Office Park		-5,212.00	-113,437.00
Check	11/04/2025	2061	Respectech Inc.		-1,498.00	-114,935.00
Check	11/04/2025	2056	Lucy Plancarte		-370.60	-115,305.60
Check	11/04/2025	2057	C&M Self Storage, L...		-171.00	-115,476.60
Check	11/04/2025	2055	Karla Kohler		-86.17	-115,562.77
Check	11/04/2025	2058	Jenna Flesch		-50.00	-115,612.77
General Journal	11/12/2025	26 04 ...	Mutual of America		-5,991.37	-121,604.14
General Journal	11/12/2025	26 03 ...	Mutual of America		-5,963.15	-127,567.29
Total Checks and Payments					-127,567.29	-127,567.29
Deposits and Credits - 1 item						
Deposit	11/04/2025				1,101.41	1,101.41
Total Deposits and Credits					1,101.41	1,101.41
Total New Transactions					-126,465.88	-126,465.88
Ending Balance					**-256,859.51**	**108,759.29**

FIRST 5 Mendocino
Reconciliation Detail
1050 · CFCU - LTP (MM), Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,623.75
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	10/09/2025			X	74,105.20	74,105.20
Deposit	10/31/2025			X	38.30	74,143.50
Total Deposits and Credits					74,143.50	74,143.50
Total Cleared Transactions					74,143.50	74,143.50
Cleared Balance					74,143.50	75,767.25
Register Balance as of 10/31/2025					74,143.50	75,767.25
Ending Balance					**74,143.50**	**75,767.25**

FIRST 5 Mendocino
Reconciliation Detail
1060 · CFCU - Business Prime Savings, Period Ending 10/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 10/31/2025						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: 10/31/25

CHECKING — SUMMARY OF ACCOUNT — Acct [redacted]

	Beginning Balance	10/01/25	4,881.79	
	Deposits / Misc Credits	2	110,000.00	
	Withdrawals / Misc Debits	6	96,717.16	
**	Ending Balance	10/31/25	18,164.63	**
	Service Charge		.00	
	Average Balance		51,395	

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
10/01	Internet Transfer from 2126714	90,000.00	
10/09	0220CLDE FIRST 5/PAYROLL		131.04
10/09	0220CLDE FIRST 5/PAYROLL		11,410.86
10/09	0220CLDE FIRST 5/PAYROLL		36,858.55
10/22	Internet Transfer from 2126714	20,000.00	
10/23	0220CLDE FIRST 5/PAYROLL		131.04
10/23	0220CLDE FIRST 5/PAYROLL		11,344.40
10/23	0220CLDE FIRST 5/PAYROLL		36,841.27

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
10/01	94,881.79	10/22	66,481.34		
10/09	46,481.34	10/23	18,164.63		

SBMC Savings Bank OF MENDOCINO COUNTY
Member FDIC

P.O. Box 3600 · Ukiah, California 95482
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Available for your mobile device: Apple® & Android® Apps

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

CHECKING

Page Number:	1 of 3
Account Number:	[redacted]
Date:	10/31/25
Images Enclosed:	18

CHECKING — SUMMARY OF ACCOUNT — Acct [redacted]

	Beginning Balance	10/01/25	365,618.80	
	Deposits / Misc Credits	2	89,481.22	
	Withdrawals / Misc Debits	33	198,966.52	
**	Ending Balance	10/31/25	256,133.50	**
	Service Charge		.00	
	Interest Paid Thru 10/31/25		11.43	
	Interest Paid Year To Date		73.14	
	Annual Percentage Yield Earned		.05%	
	Number of Days for A.P.Y.E.		31	
	Average Balance for A.P.Y.E.		269,232.32	
	Enclosures		18	

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
10/01	Internet Transfer to 2126722		90,000.00
10/01	APA BENEFITS INC/S125 S105 First 5 Mendocino		18.00
10/03	Beam-Premium/Beam2025		90.60
10/03	APA BENEFITS INC/PLAN FUND		623.32
10/03	HUMANA, INC./INS PYMT 028250FIRST 5 ME		732.09
10/07	Wells Fargo Vend/EFT DEBIT		197.11
10/08	The Pure Water G/SQ251008 First Five		54.00
10/17	PITNEY BOWES/PAYMENT		200.00
10/17	APA BENEFITS INC/PLAN FUND		623.32
10/20	The Pure Water G/SQ251018 First Five		118.00
10/21	U.S. BANK/PAYMENT		15,549.20
10/22	DEPOSIT	89,469.79	
10/22	Internet Transfer to 2126722		20,000.00
10/27	ANTHEM BLUE I01O/CORP PYMT		4,565.96
10/28	APA BENEFITS INC/S125 S105		18.00

SBMC Savings Bank OF MENDOCINO COUNTY
Member FDIC
P.O. Box 3600 · Ukiah, California 95482
(707) 462-6613
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FIRST 5 MENDOCINO

Account Number: [redacted]
Date: 10/31/25

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
	First 5 Mendocino		
10/28	DOLLYWOOD FOUND/DOLLYWOOD		1,848.30
10/31	INTEREST EARNED	11.43	

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
10/22	2026	15,662.48	10/14	2037	741.20	10/27	2043	450.00
10/01	2029*	446.22	10/14	2038	435.21	10/23	2045*	24,380.47
10/15	2031*	9,259.80	10/15	2039	49.00	10/28	2047*	171.00
10/14	2032	550.00	10/14	2040	43.75	10/31	2048	1,872.00
10/29	2033	4,058.40	10/15	2041	393.00	10/28	2049	139.34
10/15	2036*	8.98	10/24	2042	455.77	10/28	2053*	5,212.00

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
10/01	275,154.58	10/17	261,153.20	10/27	269,441.11
10/03	273,708.57	10/20	261,035.20	10/28	262,052.47
10/07	273,511.46	10/21	245,486.00	10/29	257,994.07
10/08	273,457.46	10/22	299,293.31	10/31	256,133.50
10/14	271,687.30	10/23	274,912.84		
10/15	261,976.52	10/24	274,457.07		

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: 10/01/2025 thru 10/31/2025

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	$75,767.25	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 overdraft fees (Courtesy Pay and Non-Sufficient Funds) are being reduced to $14. Also, you cannot be charged more than 5 overdraft fees per day. This means more money in your pocket! New membership disclosures also go into effect. Visit our website to review.

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	$1,623.75	Withdrawals/Subtractions	$0.00
Deposits/Additions	$74,143.50	Ending Balance	$75,767.25

Earnings

Interest Earned YTD	$567.48		

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

Date	Description	Debit	Credit	Balance
10/01/2025	Beginning Balance			$1,623.75
10/09/2025	Check deposit		$74,105.20	$75,728.95
10/31/2025	Dividend		$38.30	$75,767.25
Ending Balance				**$75,767.25**

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO OCT

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	
4 311 CRP 10/06/25	CASH RECEIPTS JOURNAL		32,861.78	.00	-7,243.01	
4 1013 GEN 10/23/25 Q1	SYSTEM GENERATED DUE TO LINE		7,241.27	.00	-1.74	
4 1152 CRP 10/27/25	CASH RECEIPTS JOURNAL		26,087.62	.00	26,085.88	
4 1203 CRP 10/28/25	CASH RECEIPTS JOURNAL		30,163.05	.00	56,248.93	
4 1584 GEN 10/01/25 Q1 INT	SYSTEM GENERATED DUE TO LINE		9,048.41	.00	65,297.34	
1250-010000		978,544.29	155,297.34	90,000.00	65,297.34	1,043,841.63
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						

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO OCT

FUND 1250

ACCOUNT / ACCOUNT NAME / PER JNL SRC EFF DATE REFERENCE	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
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				
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	
4 311 CRP 10/06/25	CASH RECEIPTS JOURNAL		.00	32,861.78	-32,861.78	
4 1013 GEN 10/23/25 Q1			.00	7,241.27	-40,103.05	
4 1152 CRP 10/27/25	CASH RECEIPTS JOURNAL		.00	26,087.62	-66,190.67	
4 1203 CRP 10/28/25	CASH RECEIPTS JOURNAL		.00	30,163.05	-96,353.72	
4 1584 GEN 10/01/25 Q1 INT			.00	9,048.41	-105,402.13	
1250-820000		.00	49,895.21	155,297.34	-105,402.13	-105,402.13
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	385,192.55	385,192.55	.00	.00

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO OCT

FUND 1250

ACCOUNT ACCOUNT NAME PER JNL SRC EFF DATE REFERENCE	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
REPORT TOTALS		.00	385,192.55	385,192.55	.00	.00

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO OCT

REPORT OPTIONS

Print (D)etail or (S)ummary:	D	
Fiscal year-to-date version:	N	
Reporting year:	2026	
Reporting from period:	01 JUL	to 04 OCT
Journal Detail from	07/01/2025	to 10/31/2025
(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 **

FIRST 5 Mendocino
Revenues & Expenditures by Class
July through October 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	116,800.45	55,146.92	21,408.12	32,325.84	18,824.05	79,968.19	0.00	324,473.57
4100 · Interest Income	0.00	0.00	10,412.70	0.00	0.00	0.00	0.00	10,412.70
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	8,930.35	6,826.18	21,793.77	50,560.69	814.43	9,081.30	0.00	98,006.72
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	20,604.16	20,604.16
4900 · Misc Revenue	1,800.00	500.00	2,022.48	50.00	0.00	10,122.50	0.00	14,494.98
Total Income	127,530.80	84,816.55	61,882.30	82,936.53	19,638.48	99,171.99	20,604.16	496,580.81
Gross Profit	127,530.80	84,816.55	61,882.30	82,936.53	19,638.48	99,171.99	20,604.16	496,580.81
Expense								
6000 · Wages	26,337.25	43,432.12	36,503.22	86,794.85	4,516.94	155,660.78	0.00	353,245.16
6100 · PR Taxes & Related Exp	7,461.99	11,696.05	6,713.81	13,350.29	0.00	44,832.02	0.00	84,054.16
6200 · Outside Svcs	40,172.20	1,554.81	102.90	2,660.00	0.00	0.00	0.00	44,489.91
6210 · Acct/Legal/Audit Services	0.00	0.00	961.78	0.00	0.00	0.00	0.00	961.78
6300 · Facilities Expense	0.00	307.24	7,270.95	30,556.32	0.00	958.04	0.00	39,092.55
6340 · Equipment - Rental	0.00	0.00	944.60	0.00	0.00	0.00	0.00	944.60
6390 · Meeting Expenses	4,164.56	1,342.81	712.74	0.00	0.00	0.00	0.00	6,220.11
6400 · Office Supplies & Expenses	0.00	778.17	4,822.17	2,161.65	0.00	203.88	0.00	7,965.87
6410 · Postage/Delivery	10.25	76.15	400.00	59.04	0.00	0.00	0.00	545.44
6420 · Printing & Reproduction	0.00	301.30	416.55	111.91	0.00	0.00	0.00	829.76
6500 · Advertising	59.78	0.00	0.00	0.00	0.00	0.00	0.00	59.78
6520 · Non-Staff Registration/Training	8,930.13	44.95	0.00	0.00	0.00	0.00	0.00	8,975.08
6600 · Staff/Comm Registration/Train	4,273.52	110.00	212.00	399.99	0.00	7,724.88	0.00	12,720.39
6610 · Transporation & Travel	12,334.95	585.56	2,982.19	1,203.28	0.00	289.06	0.00	17,395.04
6620 · Memberships	0.00	936.00	8,470.00	1,011.00	0.00	0.00	0.00	10,417.00
6630 · Insurance	0.00	0.00	33,956.65	0.00	0.00	0.00	0.00	33,956.65
6900 · Depreciation	0.00	0.00	766.32	0.00	0.00	0.00	0.00	766.32
7000 · Program Expenses	6,420.64	8,796.25	213.89	1,944.37	0.00	0.00	0.00	17,375.15
8000 · Sub-Recipients	13,000.00	8,105.88	0.00	0.00	0.00	0.00	0.00	21,105.88
Total Expense	123,165.27	78,067.29	105,449.77	140,252.70	4,516.94	209,668.66	0.00	661,120.63
Net Ordinary Income	4,365.53	6,749.26	-43,567.47	-57,316.17	15,121.54	-110,496.67	20,604.16	-164,539.82
Net Income	**4,365.53**	**6,749.26**	**-43,567.47**	**-57,316.17**	**15,121.54**	**-110,496.67**	**20,604.16**	**-164,539.82**

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

	Jul - Oct 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Grant Revenue				
4010 · Service Grant Revenue	303,065.45	0.00	303,065.45	100.0%
4020 · Admin Grant Revenue	21,408.12	29,714.29	-8,306.17	72.0%
4000 · Grant Revenue - Other	0.00	1,933,101.07	-1,933,101.07	0.0%
Total 4000 · Grant Revenue	324,473.57	1,962,815.36	-1,638,341.79	16.5%
4100 · Interest Income	10,412.70	8,144.00	2,268.70	127.9%
4110 · SMIFF Interest Income	2,893.71			
4200 · Prop 10 Revenue	98,006.72	297,169.64	-199,162.92	33.0%
4210 · SPCFA	25,694.97	112,604.00	-86,909.03	22.8%
4230 · Tax LTP Allocation	20,604.16			
4900 · Misc Revenue	14,494.98	49,235.60	-34,740.62	29.4%
Total Income	496,580.81	2,429,968.60	-1,933,387.79	20.4%
Gross Profit	496,580.81	2,429,968.60	-1,933,387.79	20.4%
Expense				
6000 · Wages	353,245.16	1,157,889.25	-804,644.09	30.5%
6100 · PR Taxes & Related Exp				
6110 · PR Taxes	27,270.80	112,664.97	-85,394.17	24.2%
6120 · Health	26,537.24	57,474.30	-30,937.06	46.2%
6130 · Retirement	26,541.20	101,611.95	-75,070.75	26.1%
6140 · Workers Comp	3,704.92	10,998.19	-7,293.27	33.7%
Total 6100 · PR Taxes & Related Exp	84,054.16	282,749.41	-198,695.25	29.7%
6200 · Outside Svcs	44,489.91	341,401.19	-296,911.28	13.0%
6210 · Acct/Legal/Audit Services	961.78	16,612.00	-15,650.22	5.8%
6300 · Facilities Expense				
6305 · Rent - Office/Storage	27,224.00	70,521.57	-43,297.57	38.6%
6310 · Utilities	3,661.11	11,074.32	-7,413.21	33.1%
6315 · Telephone/Internet	6,007.44	14,121.00	-8,113.56	42.5%
6320 · Janitorial	2,200.00	2,700.00	-500.00	81.5%
Total 6300 · Facilities Expense	39,092.55	98,416.89	-59,324.34	39.7%
6340 · Equipment - Rental	944.60	3,806.28	-2,861.68	24.8%
6345 · Equipment - Maint/Repair	0.00	500.00	-500.00	0.0%
6390 · Meeting Expenses	6,220.11	35,650.00	-29,429.89	17.4%
6400 · Office Supplies & Expenses				
6400A · Office Products	1,951.99	6,700.00	-4,748.01	29.1%
6400B · Kitchen Supplies	278.44	403.00	-124.56	69.1%
6400C · Bathroom Supplies	149.25	300.00	-150.75	49.8%
6400D · Electronics	79.00	1,000.00	-921.00	7.9%
6400E · Software	5,503.28	26,603.10	-21,099.82	20.7%
6400 · Office Supplies & Expenses - Other	3.91			
Total 6400 · Office Supplies & Expenses	7,965.87	35,006.10	-27,040.23	22.8%
6410 · Postage/Delivery	545.44	5,000.00	-4,454.56	10.9%
6420 · Printing & Reproduction	829.76	12,910.96	-12,081.20	6.4%
6500 · Advertising	59.78	1,300.00	-1,240.22	4.6%
6520 · Non-Staff Registration/Training	8,975.08	20,000.00	-11,024.92	44.9%
6600 · Staff/Comm Registration/Train	12,720.39	37,017.80	-24,297.41	34.4%
6610 · Transporation & Travel	17,395.04	42,510.02	-25,114.98	40.9%
6620 · Memberships	10,417.00	1,694.00	8,723.00	614.9%
6630 · Insurance	33,956.65	33,285.00	671.65	102.0%
6900 · Depreciation	766.32			
7000 · Program Expenses	17,375.15	76,641.96	-59,266.81	22.7%
8000 · Sub-Recipients	21,105.88	195,792.99	-174,687.11	10.8%
9000 · Admin Allocation	0.00	-8,674.79	8,674.79	0.0%
Total Expense	661,120.63	2,389,509.06	-1,728,388.43	27.7%
Net Ordinary Income	-164,539.82	40,459.54	-204,999.36	-406.7%
Net Income	**-164,539.82**	**40,459.54**	**-204,999.36**	**-406.7%**