

FIRST 5 Mendocino

Cash and Net Balance Reconciliation

As of December 31, 2025

County Cash Balance	984,441.47
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance- County	<u>984,441.47</u>
Savings Bank - Payroll Account Balance	(42,717.75)
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>(42,717.75)</u>
Savings Bank - Main Account Balance	334,496.28
Outstanding Transactions	(4,106.66)
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>330,389.62</u>
CFCU - Money Market/Savings Account Balance	5,836.34
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>5,836.34</u>
Savings Bank - Certified Deposit Account Balance	121,101.70
Outstanding Transactions	-
Discrepancies	-
General Ledger Cash Balance - Savings Bank	<u>121,101.70</u>
Total Cash	1,399,051.38
Assets	
Accounts Receivables:	487,522.94
Prop 10	12,854.87
Other	-
Prepaid Expenses/Deposits	32,613.83
Furniture & Fixtures - Net	3,256.40
Other Assets	374,171.00
Total Assets	<u>2,309,470.42</u>
Liabilities	
Accounts Payable	-
Credit Cards	10,718.93
Other Current Liabilities	445,353.18
Total Liabilities	456,072.11
Net Worth	<u>1,853,398.31</u>

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

Type	Date	Num	Name	Debit	Credit	Balance
						-
Check - 8 uncleared checks and payments				(4,106.66)		(4,106.66)
Deposit - 0 uncleared deposit and credit						

(4,106.66)	-	(4,106.66)
(4,106.66)	-	(4,106.66)

FIRST 5 Mendocino
Balance Sheet
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · County of Mendocino	984,441.47	676,284.02	308,157.45	45.6%
1015 · Savings Bank - Payroll	-42,717.75	19,096.77	-61,814.52	-323.7%
1020 · Savings Bank - Main	330,677.33	141,087.97	189,589.36	134.4%
1040 · Savings Bank - CD (HKM)	121,101.70	116,514.56	4,587.14	3.9%
1050 · CFCU - LTP (MM)	5,811.34	176,099.57	-170,288.23	-96.7%
1060 · CFCU - Business Prime Savings	25.00	25.00	0.00	0.0%
Total Checking/Savings	1,399,339.09	1,129,107.89	270,231.20	23.9%
Accounts Receivable				
1201 · *Accounts Receivable	487,522.94	355,348.36	132,174.58	37.2%
Total Accounts Receivable	487,522.94	355,348.36	132,174.58	37.2%
Other Current Assets				
1100 · Accounts Receivable				
1105 · State of Calif - Prop 10	12,854.87	50,366.74	-37,511.87	-74.5%
1100 · Accounts Receivable - Other	0.00	-608.36	608.36	100.0%
Total 1100 · Accounts Receivable	12,854.87	49,758.38	-36,903.51	-74.2%
1300 · Deposits	12,050.00	12,050.00	0.00	0.0%
1499 · Undeposited Funds	20,563.83	111,618.51	-91,054.68	-81.6%
Total Other Current Assets	45,468.70	173,426.89	-127,958.19	-73.8%
Total Current Assets	1,932,330.73	1,657,883.14	274,447.59	16.6%
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	-34,088.84	-31,789.88	-2,298.96	-7.2%
Total Fixed Assets	3,256.40	6,831.20	-3,574.80	-52.3%
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	2,309,758.13	1,664,714.34	645,043.79	38.8%
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	10,718.93	4,149.86	6,569.07	158.3%
Total Credit Cards	10,718.93	4,149.86	6,569.07	158.3%
Other Current Liabilities				
2100 · Accrued Wages	-35,727.31	0.00	-35,727.31	-100.0%
2110 · Federal Payroll Taxes	-9,594.05	0.00	-9,594.05	-100.0%
2120 · State Payroll Taxes	-4,221.62	0.00	-4,221.62	-100.0%
2200 · Retirement	5,990.78	4,065.67	1,925.11	47.4%
2220 · Accrued Vacation	29,112.45	27,866.99	1,245.46	4.5%
2400 · Health & Welfare	-6,275.22	-5,642.89	-632.33	-11.2%
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	445,353.18	26,289.77	419,063.41	1,594.0%
Total Current Liabilities	456,072.11	30,386.28	425,685.83	1,400.9%
Total Liabilities	456,072.11	30,386.28	425,685.83	1,400.9%
Equity				
3900 · Retained Earnings	1,757,755.23	1,672,828.12	84,927.11	5.1%
Net Income	95,930.79	-38,500.06	134,430.85	349.2%
Total Equity	1,853,686.02	1,634,328.06	219,357.96	13.4%
TOTAL LIABILITIES & EQUITY	2,309,758.13	1,664,714.34	645,043.79	38.8%

FIRST 5 Mendocino Reconciliation Detail

1000 · County of Mendocino, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,044,943.04
Cleared Transactions						
Checks and Payments - 1 item						
General Journal	12/04/2025	26 06 ...		X	-90,000.00	-90,000.00
Total Checks and Payments					-90,000.00	-90,000.00
Deposits and Credits - 2 items						
Deposit	12/03/2025			X	28,182.68	28,182.68
Deposit	12/10/2025			X	1,315.75	29,498.43
Total Deposits and Credits					29,498.43	29,498.43
Total Cleared Transactions					-60,501.57	-60,501.57
Cleared Balance					-60,501.57	984,441.47
Register Balance as of 12/31/2025					-60,501.57	984,441.47
New Transactions						
Checks and Payments - 2 items						
General Journal	02/18/2026	26 08 ...			-90,000.00	-90,000.00
General Journal	04/06/2026	26 10 ...	Mendocino County A...		-568.00	-90,568.00
Total Checks and Payments					-90,568.00	-90,568.00
Deposits and Credits - 7 items						
General Journal	01/01/2026	26 07 ...			7,849.28	7,849.28
Deposit	01/05/2026				8,859.75	16,709.03
Deposit	01/26/2026				39,300.22	56,009.25
Deposit	01/29/2026				12,292.42	68,301.67
Deposit	03/02/2026				28,256.79	96,558.46
Deposit	03/25/2026				1,138.41	97,696.87
Deposit	03/25/2026				8,865.29	106,562.16
Total Deposits and Credits					106,562.16	106,562.16
Total New Transactions					15,994.16	15,994.16
Ending Balance					-44,507.41	1,000,435.63

FIRST 5 Mendocino Reconciliation Detail

1015 · Savings Bank - Payroll, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						91,900.67
Cleared Transactions						
Checks and Payments - 10 items						
General Journal	12/05/2025	26 06 ...		X	-36,172.13	-36,172.13
General Journal	12/05/2025	26 06 ...		X	-11,158.91	-47,331.04
General Journal	12/05/2025	26 06 ...	Heartland Payroll	X	-252.50	-47,583.54
General Journal	12/05/2025	26 06 ...	Heartland Payroll	X	-128.70	-47,712.24
General Journal	12/19/2025	26 06 ...		X	-36,110.87	-83,823.11
General Journal	12/19/2025	26 06 ...		X	-11,036.55	-94,859.66
General Journal	12/19/2025	26 06 ...	Heartland Payroll	X	-128.70	-94,988.36
General Journal	12/31/2025	26 06 ...		X	-35,727.31	-130,715.67
General Journal	12/31/2025	26 06 ...		X	-13,774.05	-144,489.72
General Journal	12/31/2025	26 06 ...	Heartland Payroll	X	-128.70	-144,618.42
Total Checks and Payments					-144,618.42	-144,618.42
Deposits and Credits - 1 item						
Transfer	12/18/2025			X	10,000.00	10,000.00
Total Deposits and Credits					10,000.00	10,000.00
Total Cleared Transactions					-134,618.42	-134,618.42
Cleared Balance					-134,618.42	-42,717.75
Register Balance as of 12/31/2025					-134,618.42	-42,717.75
New Transactions						
Deposits and Credits - 1 item						
Transfer	01/02/2026				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					-34,618.42	57,282.25

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FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						122,616.09
Cleared Transactions						
Checks and Payments - 40 items						
Bill Pmt -Check	07/09/2025	1972	Gina Wermuth	X	-945.00	-945.00
Check	11/24/2025	2073	Triple P America	X	-37,165.00	-38,110.00
Check	11/24/2025	2072	Sidekick Solutions, L...	X	-20,330.00	-58,440.00
Check	11/24/2025	2065	Applied Survey Res...	X	-9,710.00	-68,150.00
Check	11/24/2025	2062	Action Network	X	-6,501.00	-74,651.00
Check	11/24/2025	2063	MaryCatherine McD...	X	-2,400.00	-77,051.00
Check	11/24/2025	2066	Courageous Engage...	X	-675.00	-77,726.00
Check	11/24/2025	2064	Ana's Cleaning Servi...	X	-550.00	-78,276.00
Check	11/24/2025	2071	Respectech Inc.	X	-393.00	-78,669.00
Check	11/24/2025	2075	Kristin Hills	X	-317.12	-78,986.12
General Journal	12/01/2025	26 06 ...	Mutual of America	X	-5,985.13	-84,971.25
General Journal	12/03/2025	26 06 ...	Humana Insurane Co.	X	-732.09	-85,703.34
General Journal	12/03/2025	26 06 ...	Beam	X	-90.60	-85,793.94
General Journal	12/03/2025	26 06 ...	APA Benefits, Inc.	X	-18.00	-85,811.94
Check	12/04/2025	2080	PDI Surgery Center	X	-3,600.00	-89,411.94
Check	12/04/2025	2079	Nuestra Alianza	X	-2,970.00	-92,381.94
Check	12/04/2025	2078	Gilbert Rangel	X	-600.00	-92,981.94
Check	12/04/2025	2077	CPS HR Consulting	X	-180.00	-93,161.94
Check	12/04/2025	2076	Bonnie Boek	X	-87.92	-93,249.86
General Journal	12/08/2025	26 06 ...	Wells Fargo	X	-197.11	-93,446.97
Check	12/09/2025	2089	Talmage Office Park	X	-5,212.00	-98,658.97
Check	12/09/2025	2081	Brandy Maxwell	X	-851.28	-99,510.25
Check	12/09/2025	2087	Miranda Dabbs	X	-300.00	-99,810.25
Check	12/09/2025	2086	Kyocera Document ...	X	-260.81	-100,071.06
Check	12/09/2025	2088	Respectech Inc.	X	-259.00	-100,330.06
Check	12/09/2025	2082	Debbie Oliver	X	-134.16	-100,464.22
Check	12/09/2025	2084	DG Creative Brandin...	X	-119.60	-100,583.82
General Journal	12/12/2025	26 06 ...	APA Benefits, Inc.	X	-558.33	-101,142.15
Check	12/16/2025	2090	MaryCatherine McD...	X	-4,500.00	-105,642.15
Check	12/16/2025	2097	Sierra DeBiase	X	-1,311.90	-106,954.05
Check	12/16/2025	2093	Courageous Engage...	X	-450.00	-107,404.05
Check	12/16/2025	2094	Maria Fuentes	X	-343.03	-107,747.08
Check	12/16/2025	2091	Lucy Plancarte	X	-296.48	-108,043.56
Check	12/16/2025	2098	Anne Nava	X	-144.00	-108,187.56
Transfer	12/18/2025			X	-10,000.00	-118,187.56
General Journal	12/19/2025	26 06 ...	U.S. Bank Corporate...	X	-6,211.02	-124,398.58
General Journal	12/24/2025	26 06 ...	APA Benefits, Inc.	X	-18.00	-124,416.58
General Journal	12/26/2025	26 06 ...	APA Benefits, Inc.	X	-558.33	-124,974.91
General Journal	12/28/2025	26 06 ...	Dollywood Foundation	X	-1,785.69	-126,760.60
General Journal	12/29/2025	26 06 ...	Anthem Blue Cross	X	-5,016.60	-131,777.20
Total Checks and Payments					-131,777.20	-131,777.20
Deposits and Credits - 4 items						
Deposit	12/04/2025			X	102,616.79	102,616.79
Deposit	12/16/2025			X	113,366.16	215,982.95
Deposit	12/23/2025			X	127,664.34	343,647.29
Deposit	12/31/2025			X	10.10	343,657.39
Total Deposits and Credits					343,657.39	343,657.39
Total Cleared Transactions					211,880.19	211,880.19
Cleared Balance					211,880.19	334,496.28
Uncleared Transactions						
Checks and Payments - 8 items						
Check	03/04/2025	1841	Jade G. Aldrich		-287.71	-287.71
Check	11/04/2025	2058	Jenna Flesch		-50.00	-337.71
Check	11/24/2025	2067	Julia C. Fetherston		-400.00	-737.71
Check	12/09/2025	2085	Jendi Coursey		-175.00	-912.71
Check	12/09/2025	2083	Jenna Flesch		-50.00	-962.71
Check	12/16/2025	2092	Cahto Tribe		-1,427.80	-2,390.51
Check	12/16/2025	2096	Sherwood Valley Ba...		-1,323.15	-3,713.66
Check	12/16/2025	2095	Respectech Inc.		-393.00	-4,106.66

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FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-4,106.66	-4,106.66
Total Uncleared Transactions					-4,106.66	-4,106.66
Register Balance as of 12/31/2025					207,773.53	330,389.62
New Transactions						
Checks and Payments - 4 items						
Transfer	01/02/2026				-100,000.00	-100,000.00
General Journal	01/07/2026	26 07 ...	LEAF Capital Fundin...		-325.23	-100,325.23
General Journal	01/09/2026	26 07 ...	The Pure Water Guys		-325.00	-100,650.23
General Journal	01/09/2026	26 07 ...	The Pure Water Guys		-70.21	-100,720.44
Total Checks and Payments					-100,720.44	-100,720.44
Total New Transactions					-100,720.44	-100,720.44
Ending Balance					107,053.09	229,669.18

FIRST 5 Mendocino
Reconciliation Detail
1050 · CFCU - LTP (MM), Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						5,807.66
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2025			X	3.68	3.68
Total Deposits and Credits					3.68	3.68
Total Cleared Transactions					3.68	3.68
Cleared Balance					3.68	5,811.34
Register Balance as of 12/31/2025					3.68	5,811.34
Ending Balance					3.68	5,811.34

FIRST 5 Mendocino
Reconciliation Detail

1060 · CFCU - Business Prime Savings, Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 12/31/2025						25.00
Ending Balance						25.00

FIRST 5 Mendocino
Reconciliation Detail

1040 · Savings Bank - CD (HKM), Period Ending 12/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						119,994.79
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2025			X	1,106.91	1,106.91
Total Deposits and Credits					1,106.91	1,106.91
Total Cleared Transactions					1,106.91	1,106.91
Cleared Balance					1,106.91	121,101.70
Register Balance as of 12/31/2025					1,106.91	121,101.70
Ending Balance					1,106.91	121,101.70



Savings Bank
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FIRST 5 MENDOCINO
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CHECKING

Page Number:
Account Number:
Date:

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[REDACTED]
12/31/25

CHECKING		SUMMARY OF ACCOUNT		Acct	[REDACTED]
	Beginning Balance	12/01/25	91,900.67		
	Deposits / Misc Credits	1	10,000.00		
	Withdrawals / Misc Debits	9	144,618.42		
**	Ending Balance	12/31/25	42,717.75-	**	
	Service Charge		.00		
	Average Balance		31,748		

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
12/04	0220CLDE FIRST 5/PAYROLL		381.20
12/04	0220CLDE FIRST 5/PAYROLL		11,158.91
12/04	0220CLDE FIRST 5/PAYROLL		36,172.13
12/18	Internet Transfer from 2126714	10,000.00	
12/18	0220CLDE FIRST 5/PAYROLL		128.70
12/18	0220CLDE FIRST 5/PAYROLL		11,036.55
12/18	0220CLDE FIRST 5/PAYROLL		36,110.87
12/31	0220CLDE FIRST 5/PAYROLL		128.70
12/31	0220CLDE FIRST 5/PAYROLL		13,774.05
12/31	0220CLDE FIRST 5/PAYROLL		35,727.31

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
12/04	44,188.43	12/18	6,912.31	12/31	42,717.75-



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CHECKING

Page Number: 1 of 4
Account Number: [REDACTED]
Date: 12/31/25
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CHECKING	SUMMARY OF ACCOUNT			Acct	[REDACTED]
	Beginning Balance	12/01/25	122,616.09		
	Deposits / Misc Credits	4	343,657.39		
	Withdrawals / Misc Debits	40	131,777.20		
	** Ending Balance	12/31/25	334,496.28	**	
	Service Charge		.00		
	Interest Paid Thru 12/31/25		10.10		
	Interest Paid Year To Date		88.88		
	Annual Percentage Yield Earned		.05%		
	Number of Days for A.P.Y.E.		31		
	Average Balance for A.P.Y.E.		237,816.85		
	Enclosures		28		

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
12/02	MUTUAL OF AMERIC/MutualofAM 602276FIRST 5 Mendocin		5,985.13
12/03	APA BENEFITS INC/S125 S105 First 5 Mendocino		18.00
12/03	Beam-Premium/Beam2025		90.60
12/03	HUMANA, INC./INS PYMT 028252FIRST 5 ME		732.09
12/04	DEPOSIT	102,616.79	
12/08	Wells Fargo Vend/EFT DEBIT		197.11
12/12	APA BENEFITS INC/PLAN FUND		558.33
12/16	DEPOSIT	113,366.16	
12/18	Internet Transfer to 2126722		10,000.00
12/22	U.S. BANK/PAYMENT		6,211.02
12/23	CA PATH/CORP PAY	127,664.34	
12/24	APA BENEFITS INC/S125 S105 First 5 Mendocino		18.00
12/26	APA BENEFITS INC/PLAN FUND		558.33
12/29	DOLLYWOOD FOUNDED/DOLLYWOOD		1,785.69
12/29	ANTHEM BLUE I010/CORP PYMT		5,016.60



Savings Bank
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FIRST 5 MENDOCINO

Page Number:
Account Number:
Date:

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[REDACTED]
12/31/25

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
12/31	INTEREST EARNED	10.10	

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
12/01	1972	945.00	12/05	2076	87.92	12/22	2088	259.00
12/04	2062*	6,501.00	12/10	2077	180.00	12/18	2089	5,212.00
12/26	2063	2,400.00	12/10	2078	600.00	12/23	2090	4,500.00
12/04	2064	550.00	12/12	2079	2,970.00	12/22	2091	296.48
12/04	2065	9,710.00	12/10	2080	3,600.00	12/24	2093*	450.00
12/03	2066	675.00	12/17	2081	851.28	12/19	2094	343.03
12/08	2071*	393.00	12/22	2082	134.16	12/22	2097*	1,311.90
12/11	2072	20,330.00	12/23	2084*	119.60	12/31	2098	144.00
12/18	2073	37,165.00	12/17	2086*	260.81			
12/02	2075*	317.12	12/23	2087	300.00			

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
12/01	121,671.09	12/11	174,320.91	12/23	344,858.80
12/02	115,368.84	12/12	170,792.58	12/24	344,390.80
12/03	113,853.15	12/16	284,158.74	12/26	341,432.47
12/04	199,708.94	12/17	283,046.65	12/29	334,630.18
12/05	199,621.02	12/18	230,669.65	12/31	334,496.28
12/08	199,030.91	12/19	230,326.62		
12/10	194,650.91	12/22	222,114.06		



Community First Credit Union

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

RETURN SERVICE REQUESTED

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

Member Number: [REDACTED]
Period: 12/01/2025 thru 12/31/2025

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	\$5,811.34	Vehicle Loans	\$0.00
Liquid Savings	\$25.00	Home Equity	\$0.00
Term Savings	\$0.00	Other Loans	\$0.00

News to Use

Important: 1. Tax information regarding interest paid year-to-date for eligible new auto loans is located in this monthly statement. Please visit [irs.gov](https://www.irs.gov) for information on eligible tax deductions. 2. New membership disclosures and fee schedule went into effect Jan 1. 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 - 0.750 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	\$5,807.66	Withdrawals/Subtractions	\$0.00
Deposits/Additions	\$3.68	Ending Balance	\$5,811.34

Earnings

Interest Earned YTD	\$611.57
---------------------	----------

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

Date	Description	Debit	Credit	Balance
12/01/2025	Beginning Balance			\$5,807.66
12/31/2025	Dividend		\$3.68	\$5,811.34
Ending Balance				\$5,811.34



Savings Bank
OF MENDOCINO COUNTY
Member FDIC

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(707) 462-6613
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Return Service Requested

**Certificate of Deposit
Annual Statement**

00001689-0003815-0001-0002-MIMR0006791231255328

Statement Period Ending 12/31/25

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

PAGE 1 of 2

ACCOUNT INFORMATION

Account Number	Type of Account	Maturity	Current Rate	Ending Balance
[REDACTED]	11 MONTH AUTO C	8-12-26	3.7000%	121,101.70

ACCOUNT BALANCE SUMMARY

	Current Period	Year to Date
Beginning Balance 1-01-25	116,514.56	
+ Deposits	.00	
+ Interest Credited	4,587.14	4,587.14
- Withdrawals	.00	
- Penalties	.00	.00
- Federal Withholding	.00	.00
- State Withholding	.00	.00
- Service Charges/Fees	.00	.00
Ending Balance 12-31-25	121,101.70	

INTEREST SUMMARY

Number of Days in Period	365
Interest Earned in Period	4,581.12
Annual Percentage Yield Earned	3.87%

TRANSACTION SUMMARY

Date	Description	Amount	Ending Balance
3-12-25	Interest paid through 3-11-25	1,131.94	117,646.50
6-12-25	Interest paid through 6-11-25	1,168.34	118,814.84
9-12-25	Interest paid through 9-11-25	1,179.95	119,994.79
9-12-25	Rate Chg 3.9400% to 3.7000%	.00	119,994.79
9-12-25	Account Renewed Today	.00	119,994.79
9-17-25	Account Manually Renewed Today	.00	119,994.79
12-12-25	Interest paid through 12-11-25	1,106.91	121,101.70

*indicates a break in check sequence numbers



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**Certificate of Deposit
Annual Statement**

FIRST 5 MENDOCINO

Statement Period Ending 12/31/25

PAGE 2 of 2

End of Transactions



MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO DEC

FUND 1250

ACCOUNT	ACCOUNT NAME	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER	JNL	SRC EFF DATE REFERENCE					
1250	010000						
	CASH IN TREASURY	1250	978,544.29				
1	165 APP 07/10/25	071025		.00	90,000.00	-90,000.00	
1	221 CRP 07/14/25			1,554.07	.00	-88,445.93	
1	250 CRP 07/15/25			14,283.22	.00	-74,162.71	
2	950 CRP 08/29/25			7,400.12	.00	-66,762.59	
3	383 CRP 09/10/25			26,657.80	.00	-40,104.79	
4	311 CRP 10/06/25			32,861.78	.00	-7,243.01	
4	1013 GEN 10/23/25	Q1		7,241.27	.00	-1.74	
4	1152 CRP 10/27/25			26,087.62	.00	26,085.88	
4	1203 CRP 10/28/25			30,163.05	.00	56,248.93	
4	1584 GEN 10/01/25	Q1 INT		9,048.41	.00	65,297.34	
5	105 CRP 11/04/25			1,101.41	.00	66,398.75	
6	270 CRP 12/03/25			28,182.68	.00	94,581.43	
6	335 APP 12/04/25	120425		.00	90,000.00	4,581.43	
6	559 CRP 12/10/25			1,315.75	.00	5,897.18	
	1250-010000		978,544.29	185,897.18	180,000.00	5,897.18	984,441.47
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	
6	331 API 12/04/25 B 3984			.00	90,000.00	-90,000.00	
6	335 APP 12/04/25 120425	AP CASH DISBURSEMENTS JOURNA		90,000.00	.00	.00	
	1250-520000		-8,331.85	180,000.00	180,000.00	.00	-8,331.85
1250	570000						
	ACTIVE CARD INTEGRATION PAYABL	1250	.00				
	1250-570000		.00	.00	.00	.00	.00
1250	710000						
	RESERVE FOR ENCUMBRANCES	1250	.00				

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO DEC

FUND 1250

ACCOUNT	ACCOUNT NAME	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER JNL SRC EFF DATE REFERENCE							
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				
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	
5 105 CRP 11/04/25	CASH RECEIPTS JOURNAL			.00	1,101.41	-106,503.54	
6 270 CRP 12/03/25	CASH RECEIPTS JOURNAL			.00	28,182.68	-134,686.22	
6 559 CRP 12/10/25	CASH RECEIPTS JOURNAL			.00	1,315.75	-136,001.97	
1250-820000			.00	49,895.21	185,897.18	-136,001.97	-136,001.97
1250 860000							
EXPENDITURES	1250		.00				
1 114 API 07/10/25 B 2082				90,000.00	.00	90,000.00	
6 331 API 12/04/25 B 3984				90,000.00	.00	180,000.00	
1250-860000			.00	180,000.00	.00	180,000.00	180,000.00
1250 910000							
ESTIMATED REVENUES	1250		.00				
1250-910000			.00	.00	.00	.00	.00
1250 930000							
APPROPRIATIONS	1250		.00				
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				

FUND 1250

Report generated: 04/06/2026 15:01
User: first5
Program ID: glatrbal

MENDOCINO COUNTY PRODUCTION



ACCOUNT TRIAL BALANCE FOR FY26/JUL TO DEC

FUND 1250

ACCOUNT							BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
ACCOUNT NAME											
PER	JNL	SRC	EFF DATE	REFERENCE	ORG						
REPORT TOTALS							.00	595,792.39	595,792.39	.00	.00

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO DEC

REPORT OPTIONS

Print (D)etail or (S)ummary:	D
Fiscal year-to-date version:	N
Reporting year:	2026
Reporting from period:	01 JUL to 06 DEC
Journal Detail from	07/01/2025 to 12/31/2025
(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 December 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	193,713.07	77,720.38	41,853.76	159,715.84	37,653.11	374,990.59	0.00	885,646.75
4100 · Interest Income	0.00	0.00	11,579.44	0.00	0.00	0.00	0.00	11,579.44
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	9,616.56	7,350.70	23,468.41	54,445.74	877.01	9,779.09	0.00	105,537.51
4210 · SPCFA	0.00	47,063.07	7,059.46	0.00	0.00	0.00	0.00	54,122.53
4230 · Tax LTP Allocation	0.00	0.00	0.00	0.00	0.00	0.00	21,933.12	21,933.12
4900 · Misc Revenue	1,800.00	500.00	3,324.25	50.00	1,500.00	13,135.20	0.00	20,309.45
Total Income	205,129.63	132,634.15	90,179.03	214,211.58	40,030.12	397,904.88	21,933.12	1,102,022.51
Gross Profit	205,129.63	132,634.15	90,179.03	214,211.58	40,030.12	397,904.88	21,933.12	1,102,022.51
Expense								
6000 · Wages	39,366.46	64,918.31	43,885.72	129,732.81	6,751.52	232,667.21	0.00	517,322.03
6100 · PR Taxes & Related Exp	11,007.15	17,283.78	10,095.29	19,421.18	0.00	66,804.89	0.00	124,612.29
6200 · Outside Svcs	97,637.20	2,917.99	318.90	4,685.00	9,710.00	7,330.00	0.00	122,599.09
6210 · Acct/Legal/Audit Services	0.00	0.00	10,085.12	0.00	0.00	0.00	0.00	10,085.12
6300 · Facilities Expense	0.00	384.40	10,321.64	42,759.11	0.00	1,524.34	0.00	54,989.49
6340 · Equipment - Rental	0.00	0.00	1,535.26	0.00	0.00	0.00	0.00	1,535.26
6390 · Meeting Expenses	4,231.40	1,342.81	1,072.92	0.00	0.00	0.00	0.00	6,647.13
6400 · Office Supplies & Expenses	0.00	803.78	7,273.90	3,923.44	0.00	203.88	0.00	12,205.00
6410 · Postage/Delivery	10.25	76.15	431.40	72.17	0.00	0.00	0.00	589.97
6420 · Printing & Reproduction	0.00	2,261.12	740.80	111.91	0.00	0.00	0.00	3,113.83
6500 · Advertising	59.78	0.00	52.39	0.00	0.00	0.00	0.00	112.17
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	5,347.51	110.00	212.00	399.99	0.00	7,724.88	0.00	13,794.38
6610 · Transporation & Travel	18,487.72	719.72	3,163.84	2,165.82	0.00	1,795.44	0.00	26,332.54
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	1,149.48	0.00	0.00	0.00	0.00	1,149.48
7000 · Program Expenses	6,574.24	13,991.11	371.53	2,541.45	0.00	0.00	0.00	23,478.33
8000 · Sub-Recipients	13,000.00	8,105.88	0.00	9,471.00	0.00	3,600.00	0.00	34,176.88
Total Expense	204,651.84	113,896.00	133,136.84	216,294.88	16,461.52	321,650.64	0.00	1,006,091.72
Net Ordinary Income	477.79	18,738.15	-42,957.81	-2,083.30	23,568.60	76,254.24	21,933.12	95,930.79
Net Income	477.79	18,738.15	-42,957.81	-2,083.30	23,568.60	76,254.24	21,933.12	95,930.79

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

	Jul - Dec 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Grant Revenue				
4010 · Service Grant Revenue	839,057.31	0.00	839,057.31	100.0%
4020 · Admin Grant Revenue	46,589.44	29,714.29	16,875.15	156.8%
4000 · Grant Revenue - Other	0.00	1,933,101.07	-1,933,101.07	0.0%
Total 4000 · Grant Revenue	885,646.75	1,962,815.36	-1,077,168.61	45.1%
4100 · Interest Income	11,579.44	8,144.00	3,435.44	142.2%
4110 · SMIFF Interest Income	2,893.71			
4200 · Prop 10 Revenue	105,537.51	297,169.64	-191,632.13	35.5%
4210 · SPCFA	54,122.53	112,604.00	-58,481.47	48.1%
4230 · Tax LTP Allocation	21,933.12			
4900 · Misc Revenue	20,309.45	49,235.60	-28,926.15	41.2%
Total Income	1,102,022.51	2,429,968.60	-1,327,946.09	45.4%
Gross Profit	1,102,022.51	2,429,968.60	-1,327,946.09	45.4%
Expense				
6000 · Wages	517,322.03	1,157,889.25	-640,567.22	44.7%
6100 · PR Taxes & Related Exp				
6110 · PR Taxes	42,256.22	112,664.97	-70,408.75	37.5%
6120 · Health	39,055.06	57,474.30	-18,419.24	68.0%
6130 · Retirement	38,517.11	101,611.95	-63,094.84	37.9%
6140 · Workers Comp	4,783.90	10,998.19	-6,214.29	43.5%
Total 6100 · PR Taxes & Related Exp	124,612.29	282,749.41	-158,137.12	44.1%
6200 · Outside Svcs	122,599.09	341,401.19	-218,802.10	35.9%
6210 · Acct/Legal/Audit Services	10,085.12	16,612.00	-6,526.88	60.7%
6300 · Facilities Expense				
6305 · Rent - Office/Storage	37,819.00	70,521.57	-32,702.57	53.6%
6310 · Utilities	5,383.23	11,074.32	-5,691.09	48.6%
6315 · Telephone/Internet	9,037.26	14,121.00	-5,083.74	64.0%
6320 · Janitorial	2,750.00	2,700.00	50.00	101.9%
Total 6300 · Facilities Expense	54,989.49	98,416.89	-43,427.40	55.9%
6340 · Equipment - Rental	1,535.26	3,806.28	-2,271.02	40.3%
6345 · Equipment - Maint/Repair	0.00	500.00	-500.00	0.0%
6390 · Meeting Expenses	6,647.13	35,650.00	-29,002.87	18.6%
6400 · Office Supplies & Expenses				
6400A · Office Products	2,812.96	6,700.00	-3,887.04	42.0%
6400B · Kitchen Supplies	381.06	403.00	-21.94	94.6%
6400C · Bathroom Supplies	366.20	300.00	66.20	122.1%
6400D · Electronics	1,836.00	1,000.00	836.00	183.6%
6400E · Software	6,804.87	26,603.10	-19,798.23	25.6%
6400 · Office Supplies & Expenses - Other	3.91			
Total 6400 · Office Supplies & Expenses	12,205.00	35,006.10	-22,801.10	34.9%
6410 · Postage/Delivery	589.97	5,000.00	-4,410.03	11.8%
6420 · Printing & Reproduction	3,113.83	12,910.96	-9,797.13	24.1%
6500 · Advertising	112.17	1,300.00	-1,187.83	8.6%
6520 · Non-Staff Registration/Training	8,975.08	20,000.00	-11,024.92	44.9%
6600 · Staff/Comm Registration/Train	13,794.38	37,017.80	-23,223.42	37.3%
6610 · Transportation & Travel	26,332.54	42,510.02	-16,177.48	61.9%
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	1,149.48			
7000 · Program Expenses	23,478.33	76,641.96	-53,163.63	30.6%
8000 · Sub-Recipients	34,176.88	195,792.99	-161,616.11	17.5%
9000 · Admin Allocation	0.00	-8,674.79	8,674.79	0.0%
Total Expense	1,006,091.72	2,389,509.06	-1,383,417.34	42.1%
Net Ordinary Income	95,930.79	40,459.54	55,471.25	237.1%
Net Income	95,930.79	40,459.54	55,471.25	237.1%