

FIRST 5 Mendocino

Cash and Net Balance Reconciliation

As of February 28, 2026

County Cash Balance	962,743.16	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance- County	962,743.16	
Savings Bank - Payroll Account Balance	15,980.12	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	15,980.12	
Savings Bank - Main Account Balance	201,571.99	
Outstanding Transactions	(56,126.80)	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	145,445.19	
CFCU - Money Market/Savings Account Balance	5,843.36	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	5,843.36	
Savings Bank - Certified Deposit Account Balance	121,101.70	
Outstanding Transactions	-	
Discrepancies	-	
General Ledger Cash Balance - Savings Bank	121,101.70	
Total Cash	1,251,113.53	
Assets		
Accounts Receivables:	568,595.64	
Prop 10	42,255.61	
Other	-	
Prepaid Expenses/Deposits	17,613.35	
Furniture & Fixtures - Net	2,873.24	
Other Assets	374,171.00	
Total Assets	2,256,622.37	
Liabilities		
Accounts Payable	(175.00)	
Credit Cards	16,944.10	
Other Current Liabilities	501,852.72	
Total Liabilities	518,621.82	
Net Worth	1,738,000.55	

FIRST 5 Mendocino - Savings Bank Main Account

Outstanding Checks & Deposits

Type	Date	Num	Name	Debit	Credit	Balance
						201,571.99
Check - 14 uncleared checks and payments				(56,126.80)		145,445.19
Deposit - 0 uncleared deposit and credit						

(56,126.80)	-	145,445.19
(56,126.80)	-	145,445.19

FIRST 5 Mendocino
Balance Sheet
As of February 28, 2026

	Feb 28, 26	Feb 28, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · County of Mendocino	962,743.16	758,876.41	203,866.75	26.9%
1015 · Savings Bank - Payroll	15,980.12	16,442.08	-461.96	-2.8%
1020 · Savings Bank - Main	146,872.99	153,650.65	-6,777.66	-4.4%
1040 · Savings Bank - CD (HKM)	121,101.70	116,514.56	4,587.14	3.9%
1050 · CFCU - LTP (MM)	5,818.36	76,302.56	-70,484.20	-92.4%
1060 · CFCU - Business Prime Savings	25.00	25.00	0.00	0.0%
Total Checking/Savings	1,252,541.33	1,121,811.26	130,730.07	11.7%
Accounts Receivable				
1201 · *Accounts Receivable	568,595.64	507,799.53	60,796.11	12.0%
Total Accounts Receivable	568,595.64	507,799.53	60,796.11	12.0%
Other Current Assets				
1100 · Accounts Receivable				
1105 · State of Calif - Prop 10	42,255.61	21,694.63	20,560.98	94.8%
1100 · Accounts Receivable - Other	0.00	-608.36	608.36	100.0%
Total 1100 · Accounts Receivable	42,255.61	21,086.27	21,169.34	100.4%
1300 · Deposits	12,050.00	12,050.00	0.00	0.0%
1499 · Undeposited Funds	5,563.35	20,086.54	-14,523.19	-72.3%
Total Other Current Assets	59,868.96	53,222.81	6,646.15	12.5%
Total Current Assets	1,881,005.93	1,682,833.60	198,172.33	11.8%
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	-34,472.00	-32,173.04	-2,298.96	-7.2%
Total Fixed Assets	2,873.24	6,448.04	-3,574.80	-55.4%
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	2,258,050.17	1,689,281.64	568,768.53	33.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	-175.00	0.00	-175.00	-100.0%
Total Accounts Payable	-175.00	0.00	-175.00	-100.0%
Credit Cards				
2020 · U.S. Bank CalCARD	16,944.10	47,756.00	-30,811.90	-64.5%
Total Credit Cards	16,944.10	47,756.00	-30,811.90	-64.5%
Other Current Liabilities				
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	5,998.59	4,966.19	1,032.40	20.8%
2210 · Accrued Workers Comp	15.66	0.00	15.66	100.0%
2220 · Accrued Vacation	29,902.30	28,848.80	1,053.50	3.7%
2400 · Health & Welfare	-90.36	387.26	-477.62	-123.3%
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	501,852.72	34,202.25	467,650.47	1,367.3%
Total Current Liabilities	518,621.82	81,958.25	436,663.57	532.8%
Total Liabilities	518,621.82	81,958.25	436,663.57	532.8%
Equity				
3900 · Retained Earnings	1,757,755.23	1,672,828.12	84,927.11	5.1%
Net Income	-18,326.88	-65,504.73	47,177.85	72.0%
Total Equity	1,739,428.35	1,607,323.39	132,104.96	8.2%
TOTAL LIABILITIES & EQUITY	2,258,050.17	1,689,281.64	568,768.53	33.7%

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FIRST 5 Mendocino Reconciliation Detail

1000 · County of Mendocino, Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,052,743.16
Cleared Transactions						
Checks and Payments - 1 item						
General Journal	02/18/2026	26 08 ...		X	-90,000.00	-90,000.00
Total Checks and Payments					-90,000.00	-90,000.00
Total Cleared Transactions					-90,000.00	-90,000.00
Cleared Balance					-90,000.00	962,743.16
Register Balance as of 02/28/2026					-90,000.00	962,743.16
New Transactions						
Checks and Payments - 2 items						
General Journal	04/06/2026	26 10 ...	Mendocino County A...		-568.00	-568.00
General Journal	06/04/2026	26 12 ...			-90,000.00	-90,568.00
Total Checks and Payments					-90,568.00	-90,568.00
Deposits and Credits - 7 items						
Deposit	03/02/2026				28,256.79	28,256.79
Deposit	03/25/2026				1,138.41	29,395.20
Deposit	03/25/2026				8,865.29	38,260.49
General Journal	04/01/2026	26 10 ...			10,264.45	48,524.94
Deposit	05/01/2026				113,629.84	162,154.78
Deposit	05/07/2026				7,236.56	169,391.34
Deposit	06/02/2026				50,220.28	219,611.62
Total Deposits and Credits					219,611.62	219,611.62
Total New Transactions					129,043.62	129,043.62
Ending Balance					39,043.62	1,091,786.78

FIRST 5 Mendocino Reconciliation Detail

1015 · Savings Bank - Payroll, Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						15,474.16
Cleared Transactions						
Checks and Payments - 6 items						
General Journal	02/13/2026	26 08 ...		X	-39,019.93	-39,019.93
General Journal	02/13/2026	26 08 ...		X	-12,089.68	-51,109.61
General Journal	02/13/2026	26 08 ...	Auris Payroll	X	-133.38	-51,242.99
General Journal	02/27/2026	26 08 ...		X	-37,017.53	-88,260.52
General Journal	02/27/2026	26 08 ...		X	-11,104.82	-99,365.34
General Journal	02/27/2026	26 08 ...	Auris Payroll	X	-128.70	-99,494.04
Total Checks and Payments					-99,494.04	-99,494.04
Deposits and Credits - 1 item						
Transfer	02/01/2026			X	100,000.00	100,000.00
Total Deposits and Credits					100,000.00	100,000.00
Total Cleared Transactions					505.96	505.96
Cleared Balance					505.96	15,980.12
Register Balance as of 02/28/2026					505.96	15,980.12
New Transactions						
Checks and Payments - 9 items						
General Journal	03/13/2026	26 09 ...			-37,408.96	-37,408.96
General Journal	03/13/2026	26 09 ...			-11,394.28	-48,803.24
General Journal	03/13/2026	26 09 ...	Auris Payroll		-128.70	-48,931.94
General Journal	03/27/2026	26 09 ...			-37,689.94	-86,621.88
General Journal	03/27/2026	26 09 ...			-11,453.94	-98,075.82
General Journal	03/27/2026	26 09 ...	Auris Payroll		-133.38	-98,209.20
General Journal	04/10/2026	26 10 ...			-36,598.75	-134,807.95
General Journal	04/10/2026	26 10 ...			-11,115.09	-145,923.04
General Journal	04/10/2026	26 10 ...	Auris Payroll		-131.04	-146,054.08
Total Checks and Payments					-146,054.08	-146,054.08
Deposits and Credits - 2 items						
Transfer	03/08/2026				100,000.00	100,000.00
Transfer	04/06/2026				100,000.00	200,000.00
Total Deposits and Credits					200,000.00	200,000.00
Total New Transactions					53,945.92	53,945.92
Ending Balance					54,451.88	69,926.04

FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						145,248.71
Cleared Transactions						
Checks and Payments - 37 items						
Check	11/04/2025	2058	Jenna Flesch	X	-50.00	-50.00
Check	01/13/2026	2107	MCOE	X	-6,165.09	-6,215.09
Check	01/13/2026	2109	Respectech Inc.	X	-552.00	-6,767.09
Check	01/20/2026	2112	Debbie Oliver	X	-139.70	-6,906.79
Check	01/20/2026	2115	Jenna Flesch	X	-50.00	-6,956.79
Transfer	02/01/2026			X	-100,000.00	-106,956.79
Check	02/03/2026	2121	Potter Valley Youth ...	X	-6,957.50	-113,914.29
Check	02/03/2026	2125	Action Network	X	-5,291.00	-119,205.29
Check	02/03/2026	2122	Smith & James	X	-1,036.25	-120,241.54
Check	02/03/2026	2127	Village Well Parentin...	X	-1,000.00	-121,241.54
Check	02/03/2026	2118	Courageous Engage...	X	-1,000.00	-122,241.54
General Journal	02/03/2026	26 08 ...	Humana Insurane Co.	X	-732.09	-122,973.63
Check	02/03/2026	2117	Ana's Cleaning Servi...	X	-550.00	-123,523.63
Check	02/03/2026	2124	Triple P America	X	-547.00	-124,070.63
Check	02/03/2026	2123	Tracy McGill	X	-224.00	-124,294.63
Check	02/03/2026	2119	Debbie Oliver	X	-169.26	-124,463.89
General Journal	02/03/2026	26 08 ...	Beam	X	-90.60	-124,554.49
Check	02/03/2026	2126	Karla Kohler	X	-14.72	-124,569.21
General Journal	02/06/2026	26 08 ...	APA Benefits, Inc.	X	-820.83	-125,390.04
General Journal	02/06/2026	26 08 ...	APA Benefits, Inc.	X	-550.00	-125,940.04
General Journal	02/08/2026	26 08 ...	Wells Fargo	X	-197.11	-126,137.15
Check	02/10/2026	2128	Gloria Camprise	X	-945.00	-127,082.15
Check	02/10/2026	2132	Respectech Inc.	X	-393.00	-127,475.15
Check	02/10/2026	2130	Lucy Plancarte	X	-370.60	-127,845.75
Check	02/10/2026	2131	Miranda Dabbs	X	-300.00	-128,145.75
General Journal	02/10/2026	26 08 ...	The Pure Water Guys	X	-149.21	-128,294.96
Check	02/10/2026	2129	Jenna Flesch	X	-146.20	-128,441.16
General Journal	02/17/2026	26 08 ...	Pitney Bowes	X	-200.00	-128,641.16
General Journal	02/20/2026	26 08 ...	APA Benefits, Inc.	X	-820.83	-129,461.99
General Journal	02/23/2026	26 08 ...	U.S. Bank Corporate...	X	-12,569.40	-142,031.39
General Journal	02/23/2026	26 08 ...	Mutual of America	X	-5,990.78	-148,022.17
Check	02/24/2026	2144	Townley Saye	X	-305.16	-148,327.33
Check	02/24/2026	2136	Bonnie Boek	X	-295.10	-148,622.43
Check	02/24/2026	2141	Karla Kohler	X	-233.20	-148,855.63
General Journal	02/24/2026	26 08 ...	The Pure Water Guys	X	-129.21	-148,984.84
General Journal	02/25/2026	26 08 ...	Mutual of America	X	-8,969.50	-157,954.34
General Journal	02/26/2026	26 08 ...	Anthem Blue Cross	X	-5,061.78	-163,016.12
Total Checks and Payments					-163,016.12	-163,016.12
Deposits and Credits - 3 items						
Deposit	02/03/2026			X	95,246.73	95,246.73
Deposit	02/27/2026			X	124,087.85	219,334.58
Deposit	02/28/2026			X	4.82	219,339.40
Total Deposits and Credits					219,339.40	219,339.40
Total Cleared Transactions					56,323.28	56,323.28
Cleared Balance					56,323.28	201,571.99
Uncleared Transactions						
Checks and Payments - 14 items						
Check	12/16/2025	2092	Cahto Tribe		-1,427.80	-1,427.80
Check	02/03/2026	2120	Gilbert Rangel		-450.00	-1,877.80
Check	02/24/2026	2145	Triple P America		-37,845.00	-39,722.80
Check	02/24/2026	2143	Talmage Office Park		-5,212.00	-44,934.80
Check	02/24/2026	2142	Nuestra Alianza		-4,042.50	-48,977.30
Check	02/24/2026	2139	Harwood Memorial ...		-3,866.50	-52,843.80
Check	02/24/2026	2134	Julia C. Fetherston		-1,200.00	-54,043.80
Check	02/24/2026	2135	Applied Survey Res...		-1,050.00	-55,093.80
Check	02/24/2026	2133	Ana's Cleaning Servi...		-550.00	-55,643.80
Check	02/24/2026	2137	C&M Self Storage, L...		-171.00	-55,814.80
Check	02/24/2026	2138	Megan Carson		-94.00	-55,908.80
Check	02/24/2026	2140	Jenna Flesch		-50.00	-55,958.80
General Journal	02/25/2026	26 09 ...	APA Benefits, Inc.		-150.00	-56,108.80

FIRST 5 Mendocino Reconciliation Detail

1020 · Savings Bank - Main, Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
General Journal	02/25/2026	26 09 ...	APA Benefits, Inc.		-18.00	-56,126.80
Total Checks and Payments					-56,126.80	-56,126.80
Total Uncleared Transactions					-56,126.80	-56,126.80
Register Balance as of 02/28/2026					196.48	145,445.19
New Transactions						
Checks and Payments - 48 items						
General Journal	03/02/2026	26 09 ...	Dollywood Foundation		-1,798.25	-1,798.25
General Journal	03/03/2026	26 09 ...	Humana Insurane Co.		-732.09	-2,530.34
General Journal	03/03/2026	26 09 ...	Beam		-90.60	-2,620.94
Check	03/06/2026	2158	Respectech Inc.		-8,929.00	-11,549.94
Check	03/06/2026	2148	Julia C. Fetherston		-6,750.00	-18,299.94
Check	03/06/2026	2161	Triple P America		-5,000.00	-23,299.94
Check	03/06/2026	2152	Harwood Memorial ...		-4,752.00	-28,051.94
Check	03/06/2026	2160	The Trauma Stewar...		-1,980.00	-30,031.94
Check	03/06/2026	2151	Gloria Camprise		-900.00	-30,931.94
General Journal	03/06/2026	26 09 ...	APA Benefits, Inc.		-820.83	-31,752.77
Check	03/06/2026	2149	Courageous Engage...		-750.00	-32,502.77
Check	03/06/2026	2147	Ana's Cleaning Servi...		-550.00	-33,052.77
Check	03/06/2026	2153	Indigenous Wellness...		-500.00	-33,552.77
Check	03/06/2026	2156	Lucy Plancarte		-300.80	-33,853.57
Check	03/06/2026	2146	Amanda Grace		-300.00	-34,153.57
Check	03/06/2026	2155	Kyocera Document ...		-228.72	-34,382.29
Check	03/06/2026	2157	Periodico Al Punto		-200.00	-34,582.29
General Journal	03/06/2026	26 09 ...	Wells Fargo		-197.11	-34,779.40
Check	03/06/2026	2150	Debbie Oliver		-143.93	-34,923.33
Check	03/06/2026	2154	Jade G. Aldrich		-140.00	-35,063.33
Check	03/06/2026	2159	STARR CPR		-125.00	-35,188.33
Transfer	03/08/2026				-100,000.00	-135,188.33
General Journal	03/13/2026	26 09 ...	U.S. Bank Corporate...		-14,713.71	-149,902.04
General Journal	03/17/2026	26 09 ...	The Pure Water Guys		-129.21	-150,031.25
General Journal	03/17/2026	26 09 ...	The Pure Water Guys		-64.24	-150,095.49
Check	03/18/2026	2167	Talmage Office Park		-3,309.71	-153,405.20
Check	03/18/2026	2165	Mendo LEAP LLC		-500.00	-153,905.20
Check	03/18/2026	2166	Sierra DeBiase		-256.25	-154,161.45
Check	03/18/2026	2163	Courageous Engage...		-225.00	-154,386.45
Check	03/18/2026	2162	C&M Self Storage		-171.00	-154,557.45
General Journal	03/18/2026	26 09 ...	LEAF Capital Fundin...		-138.12	-154,695.57
Check	03/18/2026	2164	Jenna Flesch		-50.00	-154,745.57
General Journal	03/20/2026	26 09 ...	APA Benefits, Inc.		-820.83	-155,566.40
General Journal	03/30/2026	26 09 ...	Dollywood Foundation		-1,812.78	-157,379.18
General Journal	03/30/2026	26 09 ...	APA Benefits, Inc.		-18.00	-157,397.18
General Journal	03/31/2026	26 09 ...	Anthem Blue Cross		-5,061.78	-162,458.96
Transfer	04/06/2026				-100,000.00	-262,458.96
Check	04/09/2026	2175	Potter Valley Youth ...		-5,170.00	-267,628.96
Check	04/09/2026	2177	Village Well Parentin...		-5,000.00	-272,628.96
Check	04/09/2026	2172	DG Creative Brandin...		-1,710.94	-274,339.90
Check	04/09/2026	2169	Courageous Engage...		-1,625.00	-275,964.90
Check	04/09/2026	2168	Applied Survey Res...		-1,575.00	-277,539.90
Check	04/09/2026	2171	CPS HR Consulting		-1,020.00	-278,559.90
Check	04/09/2026	2173	Gilbert Rangel		-750.00	-279,309.90
Check	04/09/2026	2176	Respectech Inc.		-423.00	-279,732.90
Check	04/09/2026	2170	Jendi Coursey		-212.31	-279,945.21
Check	04/09/2026	2174	Karla Kohler		-26.46	-279,971.67
General Journal	04/14/2026	26 10 ...	U.S. Bank Corporate...		-21,801.95	-301,773.62
Total Checks and Payments					-301,773.62	-301,773.62
Deposits and Credits - 5 items						
Deposit	03/09/2026				51,025.06	51,025.06
Deposit	03/23/2026				14,284.89	65,309.95
Deposit	03/23/2026				47,637.37	112,947.32
Deposit	03/23/2026				101,800.00	214,747.32
Deposit	04/09/2026				176,579.91	391,327.23
Total Deposits and Credits					391,327.23	391,327.23

FIRST 5 Mendocino
Reconciliation Detail
1020 · Savings Bank - Main, Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Total New Transactions					89,553.61	89,553.61
Ending Balance					89,750.09	234,998.80

FIRST 5 Mendocino
Reconciliation Detail
1050 · CFCU - LTP (MM), Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						5,815.03
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	02/28/2026			X	3.33	3.33
Total Deposits and Credits					3.33	3.33
Total Cleared Transactions					3.33	3.33
Cleared Balance					3.33	5,818.36
Register Balance as of 02/28/2026					3.33	5,818.36
Ending Balance					3.33	5,818.36

FIRST 5 Mendocino
Reconciliation Detail

1060 · CFCU - Business Prime Savings, Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						25.00
Cleared Balance						25.00
Register Balance as of 02/28/2026						25.00
Ending Balance						25.00



Savings Bank
OF MENDOCINO COUNTY
Member FDIC

P.O. Box 3600 • Ukiah, California 95482
(707) 462-6613
www.savingsbank.com

Available for your mobile device: Apple® & Android® Apps

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

CHECKING

Page Number:
Account Number:
Date:

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[REDACTED]
02/27/26

Effective on February 10, Classic and Business debit cardholders may withdraw up to \$1,000 per day from ATMs. No change in the limits for POS transactions.

CHECKING			SUMMARY OF ACCOUNT		Acct	[REDACTED]
	Beginning Balance	2/01/26	15,474.16			
	Deposits / Misc Credits	1	100,000.00			
	Withdrawals / Misc Debits	6	99,494.04			
**	Ending Balance	2/28/26	15,980.12	**		
	Service Charge		.00			
	Average Balance		75,621			

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
2/02	Internet Transfer from 2126714	100,000.00	
2/12	0220CLDE FIRST 5/PAYROLL		133.38
2/12	0220CLDE FIRST 5/PAYROLL		12,089.68
2/12	0220CLDE FIRST 5/PAYROLL		39,019.93
2/26	0220CLDE FIRST 5/PAYROLL		128.70
2/26	0220CLDE FIRST 5/PAYROLL		11,104.82
2/26	0220CLDE FIRST 5/PAYROLL		37,017.53

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
2/02	115,474.16	2/12	64,231.17	2/26	15,980.12



Savings Bank
OF MENDOCINO COUNTY
Member FDIC

P.O. Box 3600 • Ukiah, California 95482
(707) 462-6613
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FIRST 5 MENDOCINO
419 TALMAGE RD STE J
UKIAH CA 95482-7433

CHECKING

Page Number: 1 of 4
Account Number: [REDACTED]
Date: 02/27/26
Images Enclosed: 23

Effective on February 10, Classic and Business debit cardholders may withdraw up to \$1,000 per day from ATMs. No change in the limits for POS transactions.

CHECKING	SUMMARY OF ACCOUNT			Acct	[REDACTED]
	Beginning Balance	2/01/26	145,248.71		
	Deposits / Misc Credits	3	219,339.40		
	Withdrawals / Misc Debits	37	163,016.12		
**	Ending Balance	2/28/26	201,571.99	**	
	Service Charge		.00		
	Interest Paid Thru 2/28/26		4.82		
	Interest Paid Year To Date		14.17		
	Annual Percentage Yield Earned		.05%		
	Number of Days for A.P.Y.E.		28		
	Average Balance for A.P.Y.E.		125,535.65		
	Enclosures		23		

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
2/02	Internet Transfer to 2126722		100,000.00
2/03	DEPOSIT	95,246.73	
2/03	Beam-Premium/Beam2025		90.60
2/03	HUMANA, INC./INS PYMT 028278FIRST 5 ME		732.09
2/06	Wells Fargo Vend/EFT DEBIT		197.11
2/06	APA BENEFITS INC/PLAN FUND		550.00
2/06	APA BENEFITS INC/PLAN FUND		820.83
2/10	The Pure Water G/SQ260210 First Five		149.21
2/17	PITNEY BOWES/PAYMENT		200.00
2/20	APA BENEFITS INC/PLAN FUND		820.83
2/24	U.S. BANK/PAYMENT		12,569.40
2/25	The Pure Water G/SQ260225 First Five		129.21



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FIRST 5 MENDOCINO

Page Number:
Account Number:
Date:

2 of 4
[REDACTED]
02/27/26

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
2/25	MUTUAL OF AMERIC/MutualofAM 602276FIRST 5 Mendocin		5,990.78
2/25	MUTUAL OF AMERIC/MutualofAM 602276FIRST 5 Mendocin		8,969.50
2/26	ANTHEM BLUE I010/CORP PYMT		5,061.78
2/27	DEPOSIT	124,087.85	
2/27	INTEREST EARNED	4.82	

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
2/17	2058	50.00	2/19	2121*	6,957.50	2/24	2129	146.20
2/03	2107*	6,165.09	2/18	2122	1,036.25	2/18	2130	370.60
2/03	2109*	552.00	2/04	2123	224.00	2/20	2131	300.00
2/02	2112*	139.70	2/11	2124	547.00	2/24	2132	393.00
2/17	2115*	50.00	2/23	2125	5,291.00	2/25	2136*	295.10
2/09	2117*	550.00	2/05	2126	14.72	2/26	2141*	233.20
2/10	2118	1,000.00	2/23	2127	1,000.00	2/25	2144*	305.16
2/12	2119	169.26	2/20	2128	945.00			

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
2/02	45,109.01	2/10	129,310.09	2/20	117,863.65
2/03	132,815.96	2/11	128,763.09	2/23	111,572.65
2/04	132,591.96	2/12	128,593.83	2/24	98,464.05
2/05	132,577.24	2/17	128,293.83	2/25	82,774.30
2/06	131,009.30	2/18	126,886.98	2/26	77,479.32
2/09	130,459.30	2/19	119,929.48	2/27	201,571.99



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: 02/01/2026 thru 02/28/2026

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	\$5,818.36	Vehicle Loans	\$0.00
Liquid Savings	\$25.00	Home Equity	\$0.00
Term Savings	\$0.00	Other Loans	\$0.00

News to Use

Heads up! Our Contact Center hours are changing on April 1. Our new hours will be Monday through Friday, 8 a.m. to 6 p.m., and Saturday from 9 a.m. to 4 p.m. Closed Sundays.

We look forward to speaking with you soon.

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	\$5,815.03	Withdrawals/Subtractions	\$0.00
Deposits/Additions	\$3.33	Ending Balance	\$5,818.36

Earnings

Interest Earned YTD	\$7.02
---------------------	--------

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

Date	Description	Debit	Credit	Balance
02/01/2026	Beginning Balance			\$5,815.03
02/28/2026	Dividend		\$3.33	\$5,818.36
Ending Balance				\$5,818.36

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO FEB

FUND 1250

ACCOUNT	ACCOUNT NAME	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER JNL SRC EFF DATE REFERENCE							
1250 010000							
CASH IN TREASURY	1250		978,544.29				
1 165 APP 07/10/25 071025				.00	90,000.00	-90,000.00	
1 221 CRP 07/14/25	CASH RECEIPTS JOURNAL			1,554.07	.00	-88,445.93	
1 250 CRP 07/15/25	CASH RECEIPTS JOURNAL			14,283.22	.00	-74,162.71	
2 950 CRP 08/29/25	CASH RECEIPTS JOURNAL			7,400.12	.00	-66,762.59	
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	
5 105 CRP 11/04/25	CASH RECEIPTS JOURNAL			1,101.41	.00	66,398.75	
6 270 CRP 12/03/25	CASH RECEIPTS JOURNAL			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	CASH RECEIPTS JOURNAL			1,315.75	.00	5,897.18	
7 80 CRP 01/05/26	CASH RECEIPTS JOURNAL			8,859.75	.00	14,756.93	
7 928 CRP 01/26/26	CASH RECEIPTS JOURNAL			39,300.22	.00	54,057.15	
7 1071 GEN 01/29/26 Q2	SYSTEM GENERATED DUE TO LINE			12,292.44	.00	66,349.59	
7 1180 GEN 01/01/26 Q2 INT	SYSTEM GENERATED DUE TO LINE			7,849.28	.00	74,198.87	
8 945 APP 02/26/26 022626				.00	90,000.00	-15,801.13	
1250-010000			978,544.29	254,198.87	270,000.00	-15,801.13	962,743.16
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	
8 925 API 02/26/26 B 4852				.00	90,000.00	-90,000.00	
8 945 APP 02/26/26 022626	AP CASH DISBURSEMENTS JOURNA			90,000.00	.00	.00	
1250-520000			-8,331.85	270,000.00	270,000.00	.00	-8,331.85

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO FEB

FUND 1250

ACCOUNT	ACCOUNT NAME	ORG	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
PER JNL SRC EFF DATE REFERENCE							
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				
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	
7 80 CRP 01/05/26	CASH RECEIPTS JOURNAL			.00	8,859.75	-144,861.72	
7 928 CRP 01/26/26	CASH RECEIPTS JOURNAL			.00	39,300.22	-184,161.94	
7 1071 GEN 01/29/26 Q2				.00	12,292.44	-196,454.38	
7 1180 GEN 01/01/26 Q2 INT				.00	7,849.28	-204,303.66	
1250-820000			.00	49,895.21	254,198.87	-204,303.66	-204,303.66
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	
8 925 API 02/26/26 B 4852				90,000.00	.00	270,000.00	
1250-860000			.00	270,000.00	.00	270,000.00	270,000.00
1250 910000							
ESTIMATED REVENUES	1250		.00				

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO FEB

FUND 1250

ACCOUNT							BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
ACCOUNT NAME	ORG										
PER JNL SRC EFF DATE REFERENCE											
1250-910000							.00	.00	.00	.00	.00
1250 930000											
APPROPRIATIONS	1250						.00				
1250-930000							.00	.00	.00	.00	.00
1250 950000											
ENCUMBRANCES	1250						.00				
1250-950000							.00	.00	.00	.00	.00
1250 999999											
ERROR POSTING	1250						.00				
1250-999999							.00	.00	.00	.00	.00
TOTALS FOR FUND 1250							.00	844,094.08	844,094.08	.00	.00
FIRST 5 MENDOCINO											

MENDOCINO COUNTY PRODUCTION



ACCOUNT TRIAL BALANCE FOR FY26/JUL TO FEB

FUND 1250

ACCOUNT							BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
ACCOUNT NAME											
PER	JNL	SRC	EFF DATE	REFERENCE	ORG						
REPORT TOTALS							.00	844,094.08	844,094.08	.00	.00

MENDOCINO COUNTY PRODUCTION

ACCOUNT TRIAL BALANCE FOR FY26/JUL TO FEB

REPORT OPTIONS

Print (D)etail or (S)ummary:	D
Fiscal year-to-date version:	N
Reporting year:	2026
Reporting from period:	01 JUL to 08 FEB
Journal Detail from	07/01/2025 to 02/28/2026
(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 **

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08/07/26

Accrual Basis

FIRST 5 Mendocino
Revenues & Expenditures by Class
July 2025 through February 2026

	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	263,973.63	100,293.84	58,764.58	169,586.06	37,653.11	488,642.01	0.00	1,118,913.23
4100 · Interest Income	0.00	0.00	19,449.91	0.00	0.00	0.00	0.00	19,449.91
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	15,623.79	11,942.18	38,128.85	88,456.60	1,424.86	15,887.84	0.00	171,464.12
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	33,567.22	33,567.22
4900 · Misc Revenue	1,800.00	500.00	3,522.25	10,290.00	1,500.00	9,220.20	0.00	26,832.45
Total Income	281,397.42	159,799.09	129,818.76	268,332.66	40,577.97	513,750.05	33,567.22	1,427,243.17
Gross Profit	281,397.42	159,799.09	129,818.76	268,332.66	40,577.97	513,750.05	33,567.22	1,427,243.17
Expense								
6000 · Wages	55,902.92	92,188.16	63,969.14	184,220.18	9,587.59	330,402.76	0.00	736,270.75
6100 · PR Taxes & Related Exp	16,246.31	25,541.56	15,116.46	28,393.01	0.00	99,277.36	0.00	184,574.70
6200 · Outside Svcs	137,382.20	4,628.82	655.90	6,135.00	15,135.00	7,375.00	0.00	171,311.92
6210 · Acct/Legal/Audit Services	0.00	0.00	11,612.77	0.00	0.00	0.00	0.00	11,612.77
6300 · Facilities Expense	146.20	538.72	13,390.22	57,474.41	0.00	2,023.90	0.00	73,573.45
6340 · Equipment - Rental	0.00	0.00	2,085.64	0.00	0.00	0.00	0.00	2,085.64
6345 · Equipment - Maint/Repair	0.00	0.00	0.00	217.00	0.00	0.00	0.00	217.00
6390 · Meeting Expenses	4,231.40	1,608.21	1,379.95	0.00	0.00	0.00	0.00	7,219.56
6400 · Office Supplies & Expenses	7,956.00	803.78	9,089.54	4,511.29	0.00	14,650.26	0.00	37,010.87
6410 · Postage/Delivery	10.25	76.15	631.40	118.07	0.00	0.00	0.00	835.87
6420 · Printing & Reproduction	0.00	5,360.97	812.28	111.91	0.00	0.00	0.00	6,285.16
6500 · Advertising	59.78	0.00	52.39	0.00	0.00	0.00	0.00	112.17
6520 · Non-Staff Registration/Training	15,330.13	44.95	0.00	357.88	0.00	0.00	0.00	15,732.96
6600 · Staff/Comm Registration/Train	7,840.46	156.99	1,511.04	507.98	0.00	8,579.87	0.00	18,596.34
6610 · Transportation & Travel	22,798.03	1,950.36	3,324.20	2,903.38	20.46	1,795.44	0.00	32,791.87
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	1,532.64	0.00	0.00	0.00	0.00	1,532.64
7000 · Program Expenses	7,012.97	18,033.97	425.89	7,454.27	0.00	0.00	0.00	32,927.10
8000 · Sub-Recipients	13,000.00	8,105.88	0.00	29,628.50	14,171.25	3,600.00	0.00	68,505.63
9000 · Admin Allocation	1,541.82	3,773.49	-22,213.45	12,820.16	1,515.88	2,562.10	0.00	0.00
Total Expense	289,458.47	163,748.01	145,802.66	335,864.04	40,430.18	470,266.69	0.00	1,445,570.05
Net Ordinary Income	-8,061.05	-3,948.92	-15,983.90	-67,531.38	147.79	43,483.36	33,567.22	-18,326.88
Net Income	-8,061.05	-3,948.92	-15,983.90	-67,531.38	147.79	43,483.36	33,567.22	-18,326.88

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08/07/26

Accrual Basis

FIRST 5 Mendocino

Profit & Loss Budget vs. Actual

July 2025 through February 2026

	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Grant Revenue				
4010 · Service Grant Revenue	1,059,981.99	0.00	1,059,981.99	100.0%
4020 · Admin Grant Revenue	58,931.24	29,714.29	29,216.95	198.3%
4000 · Grant Revenue - Other	0.00	1,933,101.07	-1,933,101.07	0.0%
Total 4000 · Grant Revenue	1,118,913.23	1,962,815.36	-843,902.13	57.0%
4100 · Interest Income	19,449.91	8,144.00	11,305.91	238.8%
4110 · SMIFF Interest Income	2,893.71			
4200 · Prop 10 Revenue	171,464.12	297,169.64	-125,705.52	57.7%
4210 · SPCFA	54,122.53	112,604.00	-58,481.47	48.1%
4230 · Tax LTP Allocation	33,567.22			
4900 · Misc Revenue	26,832.45	49,235.60	-22,403.15	54.5%
Total Income	1,427,243.17	2,429,968.60	-1,002,725.43	58.7%
Gross Profit	1,427,243.17	2,429,968.60	-1,002,725.43	58.7%
Expense				
6000 · Wages	736,270.75	1,157,889.25	-421,618.50	63.6%
6100 · PR Taxes & Related Exp				
6110 · PR Taxes	64,409.44	112,664.97	-48,255.53	57.2%
6120 · Health	60,817.18	57,474.30	3,342.88	105.8%
6130 · Retirement	53,485.20	101,611.95	-48,126.75	52.6%
6140 · Workers Comp	5,862.88	10,998.19	-5,135.31	53.3%
Total 6100 · PR Taxes & Related Exp	184,574.70	282,749.41	-98,174.71	65.3%
6200 · Outside Svcs	171,311.92	341,401.19	-170,089.27	50.2%
6210 · Acct/Legal/Audit Services	11,612.77	16,612.00	-4,999.23	69.9%
6300 · Facilities Expense				
6305 · Rent - Office/Storage	48,756.00	70,521.57	-21,765.57	69.1%
6310 · Utilities	7,657.61	11,074.32	-3,416.71	69.1%
6315 · Telephone/Internet	12,759.84	14,121.00	-1,361.16	90.4%
6320 · Janitorial	4,400.00	2,700.00	1,700.00	163.0%
Total 6300 · Facilities Expense	73,573.45	98,416.89	-24,843.44	74.8%
6340 · Equipment - Rental	2,085.64	3,806.28	-1,720.64	54.8%
6345 · Equipment - Maint/Repair	217.00	500.00	-283.00	43.4%
6390 · Meeting Expenses	7,219.56	35,650.00	-28,430.44	20.3%
6400 · Office Supplies & Expenses				
6400A · Office Products	3,583.38	6,700.00	-3,116.62	53.5%
6400B · Kitchen Supplies	530.69	403.00	127.69	131.7%
6400C · Bathroom Supplies	416.15	300.00	116.15	138.7%
6400D · Electronics	1,995.00	1,000.00	995.00	199.5%
6400E · Software	30,485.65	26,603.10	3,882.55	114.6%
Total 6400 · Office Supplies & Expenses	37,010.87	35,006.10	2,004.77	105.7%
6410 · Postage/Delivery	835.87	5,000.00	-4,164.13	16.7%
6420 · Printing & Reproduction	6,285.16	12,910.96	-6,625.80	48.7%
6500 · Advertising	112.17	1,300.00	-1,187.83	8.6%
6520 · Non-Staff Registration/Training	15,732.96	20,000.00	-4,267.04	78.7%
6600 · Staff/Comm Registration/Train	18,596.34	36,317.80	-17,721.46	51.2%
6610 · Transportation & Travel	32,791.87	43,210.02	-10,418.15	75.9%
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	1,532.64			
7000 · Program Expenses	32,927.10	76,641.96	-43,714.86	43.0%
8000 · Sub-Recipients	68,505.63	195,792.99	-127,287.36	35.0%
9000 · Admin Allocation	0.00	-8,674.79	8,674.79	0.0%
Total Expense	1,445,570.05	2,389,509.06	-943,939.01	60.5%
Net Ordinary Income	-18,326.88	40,459.54	-58,786.42	-45.3%
Net Income	-18,326.88	40,459.54	-58,786.42	-45.3%