

Loma Rica/Browns Valley Community Svc District

Profit & Loss Budget vs. Actual

July 1, 2025 through May 18, 2026

	Jul 1, '25 - May 18, 26	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Total assessments			
4010 · Direct assessments	149,284.20	293,000.00	-143,715.80
4020 · Prior years	0.00	0.00	0.00
4100 · Current secured taxes	0.00	4,200.00	-4,200.00
4110 · Current unsecured taxes	111.90	0.00	111.90
4120 · Prior year secured	0.00	0.00	0.00
4130 · Prior year unsecured	0.00	0.00	0.00
4140 · Supplemental	0.00	0.00	0.00
4000 · Total assessments - Other	0.00	0.00	0.00
<b>Total 4000 · Total assessments</b>	<b>149,396.10</b>	<b>297,200.00</b>	<b>-147,803.90</b>
4015 · Direct Assessments--District	1,025.92	500.00	525.92
4025 · Measure K Revenue	167,157.53	0.00	167,157.53
4200 · Mitigation fees	25,485.78	0.00	25,485.78
4300 · Contributions	1,000.00	0.00	1,000.00
4400 · Equipment rental	168,752.04	8,640.00	160,112.04
4500 · State HOPTER	17.63	0.00	17.63
4700 · Grant Revenue	0.00	0.00	0.00
4800 · Fire practicum	0.00	0.00	0.00
4850 · Volunteer Fire Assis Prog Grnt	0.00	0.00	0.00
4900 · Miscellaneous	0.00	0.00	0.00
4910 · Unrealized Gains	0.00	0.00	0.00
8000 · Interest income	94,286.68	24,000.00	70,286.68
<b>Total Income</b>	<b>607,121.68</b>	<b>330,340.00</b>	<b>276,781.68</b>
<b>Cost of Goods Sold</b>			
5000 · Fire Relief	0.00	0.00	0.00
<b>Total COGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>607,121.68</b>	<b>330,340.00</b>	<b>276,781.68</b>
<b>Expense</b>			
6000 · Wages	14,224.97	18,240.00	-4,015.03
6010 · Payroll taxes	2,901.34	3,000.00	-98.66
6020 · Workers compensation	3,641.00	3,900.00	-259.00
6030 · Health & Safety	-63.00	0.00	-63.00
6040 · Volunteer reimbursements	1,725.87	3,000.00	-1,274.13
6050 · Volunteer Service Award	302.28	0.00	302.28
6060 · Professional fees			
6061 · Accounting	9,800.00	3,000.00	6,800.00
6062 · Legal	3,802.25	3,000.00	802.25
6063 · Clerical	0.00	0.00	0.00
6065 · Consultants	0.00	0.00	0.00
6060 · Professional fees - Other	8,413.00	0.00	8,413.00
<b>Total 6060 · Professional fees</b>	<b>22,015.25</b>	<b>6,000.00</b>	<b>16,015.25</b>
6070 · Outside Services	0.00	0.00	0.00
6080 · Training	2,142.80	3,000.00	-857.20
6090 · Amador contract	-1,999.46	145,000.00	-146,999.46
6110 · Fire station expenses			
6113 · Utilities	8,659.06	7,500.00	1,159.06
6114 · Maintenance	6,384.97	3,000.00	3,384.97
6115 · Supplies	0.00	0.00	0.00
6116 · Supplies - Fire Station	750.57	3,000.00	-2,249.43
6110 · Fire station expenses - Other	0.00	0.00	0.00
<b>Total 6110 · Fire station expenses</b>	<b>15,794.60</b>	<b>13,500.00</b>	<b>2,294.60</b>
6130 · Dispatch service	0.00	0.00	0.00
6160 · Insurance	45,736.00	52,000.00	-6,264.00
6200 · Office expense	14,932.77	1,500.00	13,432.77
6210 · Licenses & Fees	0.00	0.00	0.00
6220 · Dues & Publications	1,988.00	2,000.00	-12.00

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July 1, 2025 through May 18, 2026

	Jul 1, '25 - May 18, 26	Budget	\$ Over Budget
6230 · Joint powers	0.00	3,000.00	-3,000.00
6300 · Vehicle maintenance	40,113.96	18,000.00	22,113.96
6310 · Fuel	0.00	0.00	0.00
6350 · Radio expenses			
6353 · Frequency charges	0.00	0.00	0.00
6354 · Maintenance	0.00	5,000.00	-5,000.00
6355 · Purchases	0.00	0.00	0.00
6350 · Radio expenses - Other	9,271.34	0.00	9,271.34
<b>Total 6350 · Radio expenses</b>	<b>9,271.34</b>	<b>5,000.00</b>	<b>4,271.34</b>
6400 · Public relations	1,589.64	3,000.00	-1,410.36
6410 · Election costs	0.00	3,000.00	-3,000.00
6500 · Operating supplies	14,373.88	2,500.00	11,873.88
6510 · Equipment maintenance	5,364.09	10,000.00	-4,635.91
6520 · Equipment purchases	566,259.11	3,000.00	563,259.11
6525 · Equipment--Reserve	0.00	0.00	0.00
6530 · Equipment rental expense	0.00	0.00	0.00
6540 · Building construction	0.00	0.00	0.00
6550 · Land Purchase	0.00	0.00	0.00
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
6800 · Depreciation	0.00	0.00	0.00
6900 · Miscellaneous expense	0.00	0.00	0.00
6905 · Refunds	0.00	0.00	0.00
6910 · Unrealized Losses	0.00	0.00	0.00
6999 · Uncategorized Expenses	0.00	0.00	0.00
8500 · Interest expense	72.95	0.00	72.95
<b>Total Expense</b>	<b>760,387.39</b>	<b>298,640.00</b>	<b>461,747.39</b>
<b>Net Ordinary Income</b>	<b>-153,265.71</b>	<b>31,700.00</b>	<b>-184,965.71</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
9500 · Other Income or Expense			
9000 · Vendor Refund	0.00	0.00	0.00
9500 · Other Income or Expense - Other	0.00	0.00	0.00
<b>Total 9500 · Other Income or Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>-153,265.71</b>	<b>31,700.00</b>	<b>-184,965.71</b>

**Profit & Loss Budget vs. Actual**

July 1, 2025 through May 18, 2026

	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Total assessments	
4010 · Direct assessments	51.0%
4020 · Prior years	0.0%
4100 · Current secured taxes	0.0%
4110 · Current unsecured taxes	100.0%
4120 · Prior year secured	0.0%
4130 · Prior year unsecured	0.0%
4140 · Supplemental	0.0%
4000 · Total assessments - Other	0.0%
<b>Total 4000 · Total assessments</b>	<b>50.3%</b>
4015 · Direct Assessments--District	205.2%
4025 · Measure K Revenue	100.0%
4200 · Mitigation fees	100.0%
4300 · Contributions	100.0%
4400 · Equipment rental	1,953.1%
4500 · State HOPTER	100.0%
4700 · Grant Revenue	0.0%
4800 · Fire practicum	0.0%
4850 · Volunteer Fire Assis Prog Grnt	0.0%
4900 · Miscellaneous	0.0%
4910 · Unrealized Gains	0.0%
8000 · Interest income	392.9%
<b>Total Income</b>	<b>183.8%</b>
<b>Cost of Goods Sold</b>	
5000 · Fire Relief	0.0%
<b>Total COGS</b>	<b>0.0%</b>
<b>Gross Profit</b>	<b>183.8%</b>
<b>Expense</b>	
6000 · Wages	78.0%
6010 · Payroll taxes	96.7%
6020 · Workers compensation	93.4%
6030 · Health & Safety	100.0%
6040 · Volunteer reimbursements	57.5%
6050 · Volunteer Service Award	100.0%
6060 · Professional fees	
6061 · Accounting	326.7%
6062 · Legal	126.7%
6063 · Clerical	0.0%
6065 · Consultants	0.0%
6060 · Professional fees - Other	100.0%
<b>Total 6060 · Professional fees</b>	<b>366.9%</b>
6070 · Outside Services	0.0%
6080 · Training	71.4%
6090 · Amador contract	-1.4%
6110 · Fire station expenses	
6113 · Utilities	115.5%
6114 · Maintenance	212.8%
6115 · Supplies	0.0%
6116 · Supplies - Fire Station	25.0%
6110 · Fire station expenses - Other	0.0%
<b>Total 6110 · Fire station expenses</b>	<b>117.0%</b>
6130 · Dispatch service	0.0%
6160 · Insurance	88.0%
6200 · Office expense	995.5%
6210 · Licenses & Fees	0.0%
6220 · Dues & Publications	99.4%

## Profit &amp; Loss Budget vs. Actual

July 1, 2025 through May 18, 2026

	<u>% of Budget</u>
6230 · Joint powers	0.0%
6300 · Vehicle maintenance	222.9%
6310 · Fuel	0.0%
6350 · Radio expenses	
6353 · Frequency charges	0.0%
6354 · Maintenance	0.0%
6355 · Purchases	0.0%
6350 · Radio expenses - Other	100.0%
<b>Total 6350 · Radio expenses</b>	<b>185.4%</b>
6400 · Public relations	53.0%
6410 · Election costs	0.0%
6500 · Operating supplies	575.0%
6510 · Equipment maintenance	53.6%
6520 · Equipment purchases	18,875.3%
6525 · Equipment--Reserve	0.0%
6530 · Equipment rental expense	0.0%
6540 · Building construction	0.0%
6550 · Land Purchase	0.0%
66900 · Reconciliation Discrepancies	0.0%
6800 · Depreciation	0.0%
6900 · Miscellaneous expense	0.0%
6905 · Refunds	0.0%
6910 · Unrealized Losses	0.0%
6999 · Uncategorized Expenses	0.0%
8500 · Interest expense	100.0%
<b>Total Expense</b>	<b>254.6%</b>
<b>Net Ordinary Income</b>	<b>-483.5%</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
9500 · Other Income or Expense	
9000 · Vendor Refund	0.0%
9500 · Other Income or Expense - Other	0.0%
<b>Total 9500 · Other Income or Expense</b>	<b>0.0%</b>
<b>Total Other Income</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-483.5%</b>