

Loma Rica/Browns Valley Community Svc District Budget vs Actual -- General Fund

July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Total assessments	0.00	4,200.00	-4,200.00
4100 · Current secured taxes			
4000 · Total assessments - Other	0.00	293,022.00	-293,022.00
Total 4000 · Total assessments	0.00	297,222.00	-297,222.00
4015 · Direct Assessments--District	0.00	500.00	-500.00
4025 · Measure K Revenue	0.00	155,000.00	-155,000.00
4400 · Equipment rental	0.00	50,000.00	-50,000.00
4500 · State HOPPER	0.00	60.00	-60.00
4700 · Grant Revenue	0.00	10,000.00	-10,000.00
8000 · Interest income	0.00	25,000.00	-25,000.00
Total Income	0.00	537,782.00	-537,782.00
Gross Profit	0.00	537,782.00	-537,782.00
Expense			
6000 · Wages	0.00	12,600.00	-12,600.00
6010 · Payroll taxes	331.12	1,400.00	-1,068.88
6020 · Workers compensation	0.00	3,730.00	-3,730.00
6040 · Volunteer reimbursements	2,486.24	3,000.00	-513.76
6050 · Volunteer Service Award	409.57		
6060 · Professional fees	478.50	20,000.00	-19,521.50
6061 · Accounting	3,146.55	4,000.00	-853.45
6062 · Legal	350.00		
6060 · Professional fees - Other			
Total 6060 · Professional fees	3,975.05	24,000.00	-20,024.95
6080 · Training	0.00	1,000.00	-1,000.00
6090 · Amador contract	139,637.40	371,348.00	-231,710.60
6110 · Fire station expenses			
6113 · Utilities	7,018.70	8,000.00	-981.30
6114 · Maintenance	670.83	3,000.00	-2,329.17
6116 · Supplies - Fire Station	0.00	2,500.00	-2,500.00
Total 6110 · Fire station expenses	7,689.53	13,500.00	-5,810.47
6160 · Insurance	0.00	35,404.00	-35,404.00
6200 · Office expense	930.19	1,000.00	-69.81
6210 · Licenses & Fees	40.00		
6220 · Dues & Publications	200.00	2,100.00	-1,900.00
6230 · Joint powers	0.00	3,000.00	-3,000.00
6300 · Vehicle maintenance	1,445.28	10,000.00	-8,554.72
6310 · Fuel	0.00	1,000.00	-1,000.00
6350 · Radio expenses	260.00		
6354 · Maintenance	540.00	1,000.00	-740.00
6355 · Purchases			
Total 6350 · Radio expenses	800.00	1,000.00	-200.00
6400 · Public relations	5,931.10	48,000.00	-42,068.90
6500 · Operating supplies	0.00	2,500.00	-2,500.00
6510 · Equipment maintenance	4,094.08	3,200.00	894.08
6900 · Miscellaneous expense	550.00	0.00	550.00
Total Expense	168,519.56	537,782.00	-369,262.44
Net Ordinary Income	-168,519.56	0.00	-168,519.56
Net Income	-168,519.56	0.00	-168,519.56

For Management Use Only.

**Loma Rica/Browns Valley Community Svc District
Combined Balance Sheets--All Funds**

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1000 · Unrestricted cash	2,535,579.59
1030 · Petty Cash Checking	7,962.84
1050 · Restricted Cash/Mitigation	27,493.06
1070 · Measure K Funds	52,426.51
Total Checking/Savings	2,623,462.00
Total Current Assets	2,623,462.00
Fixed Assets	
1500 · Building	8,744.38
1510 · Building--Mitigation	217,178.45
1520 · Work In Progress	824,141.76
1600 · Equipment	1,283,812.47
1610 · Equipment--Mitigation	212,121.50
1640 · Vehicles	511,903.72
1650 · Vehicles--Mitigation	776,844.31
1660 · Donated Assets	15,000.00
1690 · Accumulated Depreciation	-1,386,083.34
1700 · Land	175,736.02
Total Fixed Assets	2,639,399.27
TOTAL ASSETS	5,262,861.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	-1,346.76
2100 · Payroll Liabilities	-1,346.76
Total Other Current Liabilities	-1,346.76
Total Current Liabilities	-1,346.76
Total Liabilities	-1,346.76
Equity	
3900 · Unrestricted Fund	3,659,311.52
3920 · Restricted Fund	128,166.19
3950 · Fixed Asset Fund	870,988.49
Net Income	605,741.83
Total Equity	5,264,208.03
TOTAL LIABILITIES & EQUITY	5,262,861.27

Loma Rica/Browns Valley Community Svc District
Statement of Revenues and Expenses -- All Funds
 July 2024 through June 2025

	General Fund	Measure K Fund	TOTAL
Ordinary Income/Expense			
Expense			
6010 · Payroll taxes	331.12	0.00	331.12
6040 · Volunteer reimbursements	2,486.24	0.00	2,486.24
6050 · Volunteer Service Award	409.57	0.00	409.57
6060 · Professional fees			
6061 · Accounting	478.50	0.00	478.50
6062 · Legal	3,146.55	0.00	3,146.55
6060 · Professional fees - Other	350.00	0.00	350.00
Total 6060 · Professional fees	3,975.05	0.00	3,975.05
6090 · Amador contract	139,637.40	0.00	139,637.40
6110 · Fire station expenses			
6113 · Utilities	7,018.70	0.00	7,018.70
6114 · Maintenance	670.83	0.00	670.83
Total 6110 · Fire station expenses	7,689.53	0.00	7,689.53
6200 · Office expense	930.19	0.00	930.19
6210 · Licenses & Fees	40.00	0.00	40.00
6220 · Dues & Publications	200.00	0.00	200.00
6300 · Vehicle maintenance	1,445.28	0.00	1,445.28
6350 · Radio expenses			
6354 · Maintenance	260.00	0.00	260.00
6355 · Purchases	540.00	0.00	540.00
Total 6350 · Radio expenses	800.00	0.00	800.00
6400 · Public relations	5,931.10	0.00	5,931.10
6500 · Operating supplies	0.00	507.69	507.69
6510 · Equipment maintenance	4,094.08	0.00	4,094.08
6900 · Miscellaneous expense	550.00	0.00	550.00
Total Expense	168,519.56	507.69	169,027.25
Net Ordinary Income	-168,519.56	-507.69	-169,027.25
Net Income	-168,519.56	-507.69	-169,027.25

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11/14/25
Accrual Basis

Loma Rica/Browns Valley Community Svc District
Profit & Loss Budget Performance
July 2024 through June 2025

	Jul '24 - Jun 25	Budget	Jul '24 - Jun 25
Ordinary Income/Expense			
Income			
4000 · Total assessments			
4010 · Direct assessments	275,514.68	0.00	275,514.68
4100 · Current secured taxes	0.00	4,200.00	0.00
4110 · Current unsecured taxes	123.11		123.11
4000 · Total assessments - Other	0.00	293,022.00	0.00
Total 4000 · Total assessments	275,637.79	297,222.00	275,637.79
4015 · Direct Assessments--District	936.64	500.00	936.64
4025 · Measure K Revenue	193,810.31	155,000.00	193,810.31
4200 · Mitigation fees	20,713.62	0.00	20,713.62
4400 · Equipment rental	331,487.02	50,000.00	331,487.02
4500 · State HOPPER	24.46	60.00	24.46
4700 · Grant Revenue	0.00	10,000.00	0.00
4900 · Miscellaneous	-72.43	0.00	-72.43
8000 · Interest income	115,897.06	25,000.00	115,897.06
Total Income	938,434.47	537,782.00	938,434.47
Gross Profit	938,434.47	537,782.00	938,434.47
Expense			
6000 · Wages	14,360.69	12,600.00	14,360.69
6010 · Payroll taxes	2,595.91	1,400.00	2,595.91
6020 · Workers compensation	3,806.00	3,730.00	3,806.00
6040 · Volunteer reimbursements	3,191.09	3,000.00	3,191.09
6050 · Volunteer Service Award	409.57		409.57
6060 · Professional fees			
6061 · Accounting	3,666.00	20,000.00	3,666.00
6062 · Legal	3,146.55	4,000.00	3,146.55
6060 · Professional fees - Other	39,277.00		39,277.00
Total 6060 · Professional fees	46,089.55	24,000.00	46,089.55
6080 · Training	0.00	1,000.00	0.00
6090 · Amador contract	139,637.40	371,348.00	139,637.40
6110 · Fire station expenses			
6113 · Utilities	7,018.70	8,000.00	7,018.70
6114 · Maintenance	903.27	3,000.00	903.27
6116 · Supplies - Fire Station	0.00	2,500.00	0.00
6110 · Fire station expenses - Other	3,337.17		3,337.17
Total 6110 · Fire station expenses	11,259.14	13,500.00	11,259.14
6160 · Insurance	51,528.00	35,404.00	51,528.00
6200 · Office expense	2,950.19	1,000.00	2,950.19
6210 · Licenses & Fees	40.00		40.00
6220 · Dues & Publications	2,030.67	2,100.00	2,030.67
6230 · Joint powers	6,000.00	3,000.00	6,000.00
6300 · Vehicle maintenance	18,756.46	10,000.00	18,756.46
6310 · Fuel	0.00	1,000.00	0.00
6350 · Radio expenses			
6354 · Maintenance	260.00	1,000.00	260.00
6355 · Purchases	3,114.57		3,114.57
6350 · Radio expenses - Other	495.00	0.00	495.00
Total 6350 · Radio expenses	3,869.57	1,000.00	3,869.57
6400 · Public relations	8,098.30	48,000.00	8,098.30
6410 · Election costs	0.00	0.00	0.00
6500 · Operating supplies	634.57	2,500.00	634.57
6510 · Equipment maintenance	9,136.08	3,200.00	9,136.08
6520 · Equipment purchases	7,677.02	0.00	7,677.02
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
6900 · Miscellaneous expense	622.43	0.00	622.43
8500 · Interest expense	0.00	0.00	0.00

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Accrual Basis

Loma Rica/Browns Valley Community Svc District
Profit & Loss Budget Performance
July 2024 through June 2025

Ordinary Income/Expense	YTD Budget	Annual Budget
Income		
4000 · Total assessments	0.00	0.00
4010 · Direct assessments	4,200.00	4,200.00
4100 · Current secured taxes		
4110 · Current unsecured taxes	293,022.00	293,022.00
4000 · Total assessments - Other	297,222.00	297,222.00
4015 · Direct Assessments--District	500.00	500.00
4025 · Measure K Revenue	155,000.00	155,000.00
4200 · Mitigation fees	0.00	0.00
4400 · Equipment rental	50,000.00	50,000.00
4500 · State HOPPER	60.00	60.00
4700 · Grant Revenue	10,000.00	10,000.00
4900 · Miscellaneous	0.00	0.00
8000 · Interest income	25,000.00	25,000.00
Total Income	537,782.00	537,782.00
Gross Profit	537,782.00	537,782.00
Expense		
6000 · Wages	12,600.00	12,600.00
6010 · Payroll taxes	1,400.00	1,400.00
6020 · Workers compensation	3,730.00	3,730.00
6040 · Volunteer reimbursements	3,000.00	3,000.00
6050 · Volunteer Service Award		
6060 · Professional fees	20,000.00	20,000.00
6061 · Accounting	4,000.00	4,000.00
6062 · Legal		
6060 · Professional fees - Other	24,000.00	24,000.00
6080 · Training	1,000.00	1,000.00
6090 · Amador contract	371,348.00	371,348.00
6110 · Fire station expenses		
6113 · Utilities	8,000.00	8,000.00
6114 · Maintenance	3,000.00	3,000.00
6116 · Supplies - Fire Station	2,500.00	2,500.00
6110 · Fire station expenses - Other	13,500.00	13,500.00
Total 6110 · Fire station expenses	13,500.00	13,500.00
6160 · Insurance	35,404.00	35,404.00
6200 · Office expense	1,000.00	1,000.00
6210 · Licenses & Fees		
6220 · Dues & Publications	2,100.00	2,100.00
6230 · Joint powers	3,000.00	3,000.00
6300 · Vehicle maintenance	10,000.00	10,000.00
6310 · Fuel	1,000.00	1,000.00
6350 · Radio expenses	1,000.00	1,000.00
6354 · Maintenance		
6355 · Purchases	0.00	0.00
6350 · Radio expenses - Other	0.00	0.00
Total 6350 · Radio expenses	1,000.00	1,000.00
6400 · Public relations	48,000.00	48,000.00
6410 · Election costs	0.00	0.00
6500 · Operating supplies	2,500.00	2,500.00
6510 · Equipment maintenance	3,200.00	3,200.00
6520 · Equipment purchases	0.00	0.00
66900 · Reconciliation Discrepancies	0.00	0.00
6900 · Miscellaneous expense	0.00	0.00
8500 · Interest expense	0.00	0.00