

Loma Rica/Browns Valley Community Svc District
Budget vs Actual -- General Fund
July 1, 2025 through February 16, 2026

	Jul 1, '25 - Feb 16, 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Total assessments			
4010 · Direct assessments	0.00	293,000.00	-293,000.00
4100 · Current secured taxes	0.00	4,200.00	-4,200.00
Total 4000 · Total assessments	0.00	297,200.00	-297,200.00
4015 · Direct Assessments--District	0.00	500.00	-500.00
4400 · Equipment rental	0.00	8,640.00	-8,640.00
8000 · Interest income	0.00	24,000.00	-24,000.00
Total Income	0.00	330,340.00	-330,340.00
Gross Profit	0.00	330,340.00	-330,340.00
Expense			
6000 · Wages	0.00	18,240.00	-18,240.00
6010 · Payroll taxes	0.00	3,000.00	-3,000.00
6020 · Workers compensation	0.00	3,900.00	-3,900.00
6040 · Volunteer reimbursements	1,500.00	3,000.00	-1,500.00
6050 · Volunteer Service Award	302.28	0.00	302.28
6060 · Professional fees			
6061 · Accounting	7,350.00	3,000.00	4,350.00
6062 · Legal	2,907.25	3,000.00	-92.75
Total 6060 · Professional fees	10,257.25	6,000.00	4,257.25
6080 · Training	0.00	3,000.00	-3,000.00
6090 · Amador contract	0.70	145,000.00	-144,999.30
6110 · Fire station expenses			
6113 · Utilities	4,792.54	7,500.00	-2,707.46
6114 · Maintenance	2,553.92	3,000.00	-446.08
6116 · Supplies - Fire Station	270.61	3,000.00	-2,729.39
Total 6110 · Fire station expenses	7,617.07	13,500.00	-5,882.93
6160 · Insurance	0.00	52,000.00	-52,000.00
6200 · Office expense	223.86	1,500.00	-1,276.14
6220 · Dues & Publications	0.00	2,000.00	-2,000.00
6230 · Joint powers	0.00	3,000.00	-3,000.00
6300 · Vehicle maintenance	0.00	18,000.00	-18,000.00
6350 · Radio expenses			
6354 · Maintenance	0.00	5,000.00	-5,000.00
Total 6350 · Radio expenses	0.00	5,000.00	-5,000.00
6400 · Public relations	25.00	3,000.00	-2,975.00
6410 · Election costs	0.00	3,000.00	-3,000.00
6500 · Operating supplies	0.00	2,500.00	-2,500.00
6510 · Equipment maintenance	2,362.85	10,000.00	-7,637.15
6520 · Equipment purchases	823.20	3,000.00	-2,176.80
Total Expense	23,112.21	298,640.00	-275,527.79
Net Ordinary Income	-23,112.21	31,700.00	-54,812.21
Net Income	-23,112.21	31,700.00	-54,812.21

For Management Use Only.

Loma Rica/Browns Valley Community Svc District
Combined Balance Sheets--All Funds
As of February 16, 2026

	Feb 16, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Unrestricted cash	2,632,915.82
1030 · Petty Cash Checking	8,411.99
1050 · Restricted Cash/Mitigation	19,673.75
1070 · Measure K Funds	124,305.27
Total Checking/Savings	2,785,306.83
Total Current Assets	2,785,306.83
Fixed Assets	
1500 · Building	8,744.38
1510 · Building--Mitigation	217,178.45
1520 · Work In Progress	824,141.76
1600 · Equipment	1,306,443.32
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	2,662,030.12
TOTAL ASSETS	5,447,336.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-351.00
Total Accounts Payable	-351.00
Other Current Liabilities	
2100 · Payroll Liabilities	-1,806.02
Total Other Current Liabilities	-1,806.02
Total Current Liabilities	-2,157.02
Total Liabilities	-2,157.02
Equity	
3900 · Unrestricted Fund	4,265,053.35
3920 · Restricted Fund	128,166.19
3950 · Fixed Asset Fund	870,988.49
Net Income	185,285.94
Total Equity	5,449,493.97
TOTAL LIABILITIES & EQUITY	5,447,336.95

Loma Rica/Browns Valley Community Svc District
Statement of Revenues and Expenses -- All Funds

July 1, 2025 through February 16, 2026

	General Fund	Measure K Fund	Mitigation Fund	TOTAL
Ordinary Income/Expense				
Expense				
6040 · Volunteer reimbursements	1,500.00	0.00	0.00	1,500.00
6050 · Volunteer Service Award	302.28	0.00	0.00	302.28
6060 · Professional fees				
6061 · Accounting	7,350.00	0.00	0.00	7,350.00
6062 · Legal	2,907.25	0.00	0.00	2,907.25
Total 6060 · Professional fees	10,257.25	0.00	0.00	10,257.25
6090 · Amador contract	0.70	0.00	0.00	0.70
6110 · Fire station expenses				
6113 · Utilities	4,792.54	0.00	0.00	4,792.54
6114 · Maintenance	2,553.92	0.00	0.00	2,553.92
6116 · Supplies - Fire Station	270.61	0.00	0.00	270.61
Total 6110 · Fire station expenses	7,617.07	0.00	0.00	7,617.07
6200 · Office expense	223.86	0.00	0.61	224.47
6400 · Public relations	25.00	0.00	0.00	25.00
6510 · Equipment maintenance	2,362.85	0.00	0.00	2,362.85
6520 · Equipment purchases	823.20	5,077.87	0.00	5,901.07
Total Expense	23,112.21	5,077.87	0.61	28,190.69
Net Ordinary Income	-23,112.21	-5,077.87	-0.61	-28,190.69
Net Income	-23,112.21	-5,077.87	-0.61	-28,190.69

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