

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

As of January 19, 2026

	Jan 19, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Unrestricted cash	2,477,697.71
1030 · Petty Cash Checking	8,787.25
1050 · Restricted Cash/Mitigation	17,164.51
1070 · Measure K Funds	130,424.62
Total Checking/Savings	2,634,074.09
Total Current Assets	2,634,074.09
Fixed Assets	
1500 · Building	8,744.38
1510 · Building--Mitigation	217,178.45
1520 · Work In Progress	824,141.76
1600 · Equipment	1,285,040.34
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	2,640,627.14
TOTAL ASSETS	5,274,701.23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-351.00
2000 · Accounts Payable	-351.00
Total Accounts Payable	-351.00
Other Current Liabilities	
2100 · Payroll Liabilities	-1,346.76
Total Other Current Liabilities	-1,346.76
Total Current Liabilities	-1,697.76
Total Liabilities	-1,697.76
Equity	
3900 · Unrestricted Fund	4,265,053.35
3920 · Restricted Fund	128,166.19
3950 · Fixed Asset Fund	870,988.49
Net Income	12,190.96
Total Equity	5,276,398.99
TOTAL LIABILITIES & EQUITY	5,274,701.23

For Management Use Only.

Profit & Loss Budget Performance

October through December 2025

	Oct - Dec 25	Budget	Jul - Dec 25
Ordinary Income/Expense			
Income			
4000 · Total assessments	296.30	0.00	296.30
4010 · Direct assessments	0.00	0.00	0.00
4100 · Current secured taxes	0.00	0.00	0.00
4110 · Current unsecured taxes	0.00	0.00	0.00
Total 4000 · Total assessments	296.30	0.00	296.30
Expense			
4015 · Direct Assessments--District	654.24	0.00	654.24
4025 · Measure K Revenue	52,479.78	0.00	89,458.49
4200 · Mitigation fees	5,756.84	0.00	6,802.35
4300 · Contributions	1,000.00	0.00	1,000.00
4400 · Equipment rental	34,608.19	0.00	34,608.19
4500 · State HOPPER	0.00	0.00	0.00
4700 · Grant Revenue	0.00	0.00	0.00
4900 · Miscellaneous	0.00	0.00	0.00
8000 · Interest Income	0.00	0.00	0.00
Total Income	94,795.35	0.00	132,819.57
Gross Profit	94,795.35	0.00	132,819.57
Expense			
6000 · Wages	3,860.43	0.00	7,720.86
6010 · Payroll taxes	1,112.62	0.00	1,831.80
6020 · Workers compensation	0.00	0.00	3,641.00
6030 · Health & Safety	0.00	0.00	-63.00
6040 · Volunteer reimbursements	893.00	0.00	1,633.00
6050 · Volunteer Service Award	239.98	0.00	239.98
6060 · Professional fees	0.00	0.00	0.00
6061 · Accounting	781.25	0.00	2,552.25
6062 · Legal	0.00	0.00	8,333.00
6060 · Professional fees - Other	0.00	0.00	0.00
Total 6060 · Professional fees	781.25	0.00	10,885.25
6080 · Training	810.68	0.00	2,142.80
6090 · Amador contract	0.70	0.00	-18,664.49
6110 · Fire station expenses	2,258.54	0.00	3,714.22
6113 · Utilities	45,520.40	0.00	47,254.92
6114 · Maintenance	-56.27	0.00	566.44
6116 · Supplies - Fire Station	47,712.67	0.00	51,535.58
Total 6110 · Fire station expenses	47,712.67	0.00	51,535.58
6160 · Insurance	0.00	0.00	0.00
6200 · Office expense	9,375.87	0.00	13,104.00
6220 · Dues & Publications	1,888.00	0.00	1,888.00
6230 · Joint powers	0.00	0.00	0.00
6300 · Vehicle maintenance	19,078.66	0.00	23,870.56
6350 · Radio expenses	0.00	0.00	0.00
6354 · Maintenance	0.00	0.00	0.00
6355 · Purchases	0.00	0.00	0.00
6350 · Radio expenses - Other	0.00	0.00	0.00
Total 6350 · Radio expenses	0.00	0.00	0.00
6400 · Public relations	1,217.64	0.00	1,244.84
6410 · Election costs	0.00	0.00	0.00
6500 · Operating supplies	0.00	0.00	478.93
6510 · Equipment maintenance	3,757.18	0.00	4,444.73
6520 · Equipment purchases	3,714.29	0.00	2,031.89
66900 · Reconciliation Discrepancies	0.00	0.00	0.00
6900 · Miscellaneous expense	0.00	0.00	0.00
8500 · Interest expense	0.00	0.00	0.00
Total Expense	94,442.97	0.00	107,965.73

Profit & Loss Budget Performance

October through December 2025

	YTD Budget	Annual Budget
Ordinary Income/Expense		
Income		
4000 · Total assessments	293,000.00	293,000.00
4010 · Direct assessments	4,200.00	4,200.00
4100 · Current secured taxes		0.00
4110 · Current unsecured taxes		
Total 4000 · Total assessments	297,200.00	297,200.00
Expense		
4015 · Direct Assessments--District	500.00	500.00
4025 · Measure K Revenue	0.00	0.00
4200 · Mitigation fees	0.00	0.00
4300 · Contributions		
4400 · Equipment rental	8,640.00	8,640.00
4500 · State HOPTEP	0.00	0.00
4700 · Grant Revenue	0.00	0.00
4900 · Miscellaneous	0.00	0.00
8000 · Interest Income	24,000.00	24,000.00
Total Income	330,340.00	330,340.00
Gross Profit	330,340.00	330,340.00
Expense		
6000 · Wages	18,240.00	18,240.00
6010 · Payroll taxes	3,000.00	3,000.00
6020 · Workers compensation	3,900.00	3,900.00
6030 · Health & Safety		
6040 · Volunteer reimbursements	3,000.00	3,000.00
6050 · Volunteer Service Award		
6060 · Professional fees		
6061 · Accounting	3,000.00	3,000.00
6062 · Legal	3,000.00	3,000.00
6060 · Professional fees - Other		0.00
Total 6060 · Professional fees	6,000.00	6,000.00
6080 · Training	3,000.00	3,000.00
6090 · Amador contract	145,000.00	145,000.00
6110 · Fire station expenses		
6113 · Utilities	7,500.00	7,500.00
6114 · Maintenance	3,000.00	3,000.00
6116 · Supplies - Fire Station	3,000.00	3,000.00
Total 6110 · Fire station expenses	13,500.00	13,500.00
6160 · Insurance	52,000.00	52,000.00
6200 · Office expense	1,500.00	1,500.00
6220 · Dues & Publications	2,000.00	2,000.00
6230 · Joint powers	3,000.00	3,000.00
6300 · Vehicle maintenance	18,000.00	18,000.00
6350 · Radio expenses		
6354 · Maintenance	5,000.00	5,000.00
6355 · Purchases		0.00
6350 · Radio expenses - Other	0.00	0.00
Total 6350 · Radio expenses	5,000.00	5,000.00
6400 · Public relations	3,000.00	3,000.00
6410 · Election costs	3,000.00	3,000.00
6500 · Operating supplies	2,500.00	2,500.00
6510 · Equipment maintenance	10,000.00	10,000.00
6520 · Equipment purchases	3,000.00	3,000.00
66900 · Reconciliation Discrepancies	0.00	0.00
6900 · Miscellaneous expense	0.00	0.00
8500 · Interest expense	0.00	0.00
Total Expense	298,640.00	298,640.00

Loma Rica/Browns Valley Community Svc District

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Register: 1030 · Petty Cash Checking

From 1/1/6/2025 through 01/19/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/17/2025			4300 · Contributions	Deposit		X	1,000.00	6,671.31
11/17/2025	132100	Loma Rica Browns ...	1000 · Unrestricted cash			X	2,455.12	9,126.43
11/17/2025	ATM	Amazon Prime	6400 · Public relations	Password book	357.27	X		8,769.16
11/17/2025	AUTO	Quickbooks	6010 · Payroll taxes	Monthly liabilt...	349.47	X		8,419.69
11/17/2025	EFT	AT&T	6113 · Utilities	station 61 phon...	218.38	X		8,201.31
11/20/2025	AUTO	Quickbooks	6200 · Office expense	Payroll subscri...	56.50	X		8,144.81
11/22/2025			6200 · Office expense	Service Charge	5.95	X		8,138.86
12/01/2025	EFT	PG&E	6113 · Utilities	Station 62 Elec...	143.20	X		7,995.66
12/01/2025	EFT	Ben Toilet Rental	6113 · Utilities	Porta potty Re...	121.35	X		7,874.31
12/01/2025	EFT	PG&E	6113 · Utilities	Station 63 Elec...	99.51	X		7,774.80
12/05/2025	Auto	Vivint Alarm	6113 · Utilities	alarm service st...	51.47	X		7,723.33
12/05/2025	Auto	Vivint Alarm	6113 · Utilities	alarm service st...	52.14	X		7,671.19
12/05/2025	EFT	Streamline	6200 · Office expense	Monthly websit...	50.00	X		7,621.19
12/15/2025	EFT	B&E Fire Solutions	6510 · Equipment mai...	Seat covers 36...	919.26	X		6,701.93
12/15/2025	EFT	Solution Pest Service	6114 · Maintenance	Station 61 Pest ...	84.00	X		6,617.93
12/15/2025	EFT	Solution Pest Service	6114 · Maintenance	Station 62 Pest ...	49.00	X		6,568.93
12/15/2025	EFT	Rich, Fudge, Bordse...	6062 · Legal	Legal Retainer ...	250.00	X		6,318.93
12/16/2025	ATM	Country Butcher	6050 · Volunteer Servi...	gifts for volunt...	239.98	X		6,078.95
12/16/2025	EFT	Quickbooks	-split-	Payroll subscri...	349.47	X		5,729.48
12/20/2025	EFT	Quickbooks	6200 · Office expense	Payroll subscri...	56.50	X		5,672.98
12/22/2025			6200 · Office expense	Service Charge	5.95	X		5,667.03
12/31/2025	eft	PG&E	6113 · Utilities	Station 63 Elec...	102.38			5,564.65
12/31/2025	Eft	Ben Toilet Rental	6113 · Utilities	Porta potty Re...	121.35			5,443.30
12/31/2025	EFT	Hust Brothers	6114 · Maintenance	Def Fluid (58.4...	40.78			5,402.52
12/31/2025	EFT	American Eagle Exti...	6114 · Maintenance	Extinguisher M...	117.62			5,284.90
12/31/2025	EFT	AT&T	6113 · Utilities	station 61 phon...	318.81			4,966.09
01/05/2026	EFT	PG&E	6113 · Utilities	Station 62 Elec...	106.71			4,859.38
01/05/2026	EFT	Rich, Fudge, Bordse...	6062 · Legal	Legal Retainer ...	250.00			4,609.38
01/05/2026	EFT	Streamline	6200 · Office expense	Monthly websit...	50.00			4,559.38
01/05/2026	1902	Jamie Shields - Vendor	6050 · Volunteer Servi...	Christmas Gift	62.30			4,497.08
01/07/2026	ATM	Amazon Prime	6200 · Office expense	binder for man...	219.11			4,277.97
01/07/2026	ATM	Amazon Prime	6500 · Operating suppl...	water rescue ge...	75.72			4,202.25
01/07/2026	ATM	Amazon Prime	6200 · Office expense	Folders Brown ...	36.79			4,165.46
01/07/2026	EFT	Solution Pest Service	6114 · Maintenance	Station 63 Pest ...	49.00			4,116.46
01/07/2026	EFT	Solution Pest Service	6114 · Maintenance	Station 61 Pest ...	84.00			4,032.46
01/07/2026	1903	Antonio Cruz	6510 · Equipment mai...	Honda pump re...	141.73			3,890.73
01/10/2026	Auto	Vivint Alarm	6113 · Utilities	alarm service st...	52.14			3,838.59
01/10/2026	Auto	Vivint Alarm	6113 · Utilities	alarm service st...	51.47			3,787.12
01/16/2026	AUTO	Quickbooks	-split-	Payroll subscri...	375.26			3,411.86
01/19/2026		Loma Rica Browns ...	1000 · Unrestricted cash				8,778.39	12,190.25

Loma Rica/Browns Valley Community Svc District

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Register: 1030 · Petty Cash Checking

From 11/16/2025 through 01/19/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
01/19/2026	ATM	All Seasons Tree and...	6110 · Fire station exp...	Station 62 Wee...	772.00		11,418.25
01/19/2026	EFT	All Seasons Tree and...	6110 · Fire station exp...	Station 63 Wee...	2,631.00		8,787.25

Loma Rica/Browns Valley Community Svc District

1/19/2026 2:20 PM

Register: 1030 · Petty Cash Checking

From 12/14/2025 through 01/19/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
12/15/2025	EFT	B&E Fire Solutions	6510 · Equipment mai...	Seat covers 36...	919.26	X		6,701.93
12/15/2025	EFT	Solution Pest Service	6114 · Maintenance	Station 61 Pest ...	84.00	X		6,617.93
12/15/2025	EFT	Solution Pest Service	6114 · Maintenance	Station 62 Pest ...	49.00	X		6,568.93
12/15/2025	EFT	Rich, Fudge,Bordse...	6062 · Legal	Legal Retainer ...	250.00	X		6,318.93
12/16/2025	ATM	Country Butcher	6050 · Volunteer Servi...	gifts for volunt...	239.98	X		6,078.95
12/16/2025	EFT	Quickbooks	-split-	Payroll subscri...	349.47	X		5,729.48
12/20/2025	EFT	Quickbooks	6200 · Office expense	Payroll subscri...	56.50	X		5,672.98
12/22/2025			6200 · Office expense	Service Charge	5.95	X		5,667.03
12/31/2025	eft	PG&E	6113 · Utilities	Station 63 Elec...	102.38			5,564.65
12/31/2025	EH	Ben Toilet Rental	6113 · Utilities	Porta potty Re...	121.35			5,443.30
12/31/2025	EFT	Hust Brothers	6114 · Maintenance	DefFluid (38.4...	40.78			5,402.52
12/31/2025	EFT	American Eagle Exfi...	6114 · Maintenance	Extinguisher M...	117.62			5,284.90
12/31/2025	EFT	AT&T	6113 · Utilities	station 61 phon...	318.81			4,966.09
01/05/2026	EFT	PG&E	6113 · Utilities	Station 62 Elec...	106.71			4,859.38
01/05/2026	EFT	Rich, Fudge,Bordse...	6062 · Legal	Legal Retainer ...	250.00			4,609.38
01/05/2026	EFT	Streamline	6200 · Office expense	Monthly websit...	50.00			4,559.38
01/05/2026	1902	Jamie Shields - Vendor	6050 · Volunteer Servi...	Christmas Gift	62.30			4,497.08
01/07/2026	ATM	Amazon Prime	6200 · Office expense	binder for man...	219.11			4,277.97
01/07/2026	ATM	Amazon Prime	6500 · Operating suppl...	water rescue ge...	75.72			4,202.25
01/07/2026	ATM	Amazon Prime	6200 · Office expense	Folders Brown ...	36.79			4,165.46
01/07/2026	EFT	Solution Pest Service	6114 · Maintenance	Station 63 Pest ...	49.00			4,116.46
01/07/2026	EFT	Solution Pest Service	6114 · Maintenance	Station 61 Pest ...	84.00			4,032.46
01/07/2026	1903	Antonio Cruz	6510 · Equipment mai...	Honda pump re...	141.73			3,890.73
01/10/2026	Auto	Vivint Alarm	6113 · Utilities	alarm service st...	52.14			3,838.59
01/10/2026	Auto	Vivint Alarm	6113 · Utilities	alarm service st...	51.47			3,787.12
01/16/2026	AUTO	Quickbooks	-split-	Payroll subscri...	375.26			3,411.86
01/19/2026		Loma Rica Browns ...	1000 · Unrestricted cash				8,778.39	12,190.25
01/19/2026	ATM	All Seasons Tree and...	6110 · Fire station exp...	Station 62 Wee...	772.00			11,418.25
01/19/2026	EFT	All Seasons Tree and...	6110 · Fire station exp...	Station 63 Wee...	2,631.00			8,787.25

Transaction Date	HDR Invoice Amount	Invoice Description
MM/DD/YYYY		Max Length 30
1/19/2026	1286.81	December Payroll
1/19/2026	100.00	Affiliate mebership 2026
1/19/2026	1689.95	New Tires E62 Heater E61
1/19/2026	8778.39	Dec. and Jan Expenses
1/19/2026	7350.00	Audit for 2021 and 2022
1/19/2026	2081.82	Actual 1st qtr 20
1/19/2026	21286.97	

JAMIE SHIELDS
CALIFORNIA ASSOC. OF MUTUAL WATER CO
CITY OF MARYSVILLE
LOMA RICA BROWNS VALLEY CSD
SMITH AND NEWELL CPA
DEPT OF FORESTRY & FIRE PROTECTION

Measure K

Transaction Date	HDR Invoice Amount	Invoice Description	Vendor Name
MM/DD/YYYY 10/20/2025	1363.58	Items to equip (E63) 2LR05 Max Length 30	Max Length 50
		Curtis	