

Loma Rica/Browns Valley Community Svc District

Profit & Loss Budget vs. Actual

July 1, 2025 through March 16, 2026

	Jul 1, '25 - Mar 16, 26	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4000 · Total assessments			
4010 · Direct assessments	810.74	293,000.00	-292,189.26
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	0.00	0.00	0.00
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>810.74</b>	<b>297,200.00</b>	<b>-296,389.26</b>
4015 · Direct Assessments--District	925.92	500.00	425.92
4025 · Measure K Revenue	141,569.55	0.00	141,569.55
4200 · Mitigation fees	20,964.44	0.00	20,964.44
4300 · Contributions	1,000.00	0.00	1,000.00
4400 · Equipment rental	168,752.04	8,640.00	160,112.04
4500 · State HOPTEP	0.00	0.00	0.00
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	63,468.40	24,000.00	39,468.40
<b>Total Income</b>	<b>397,491.09</b>	<b>330,340.00</b>	<b>67,151.09</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>397,491.09</b>	<b>330,340.00</b>	<b>67,151.09</b>
<b>Expense</b>			
6000 · Wages	11,604.15	18,240.00	-6,635.85
6010 · Payroll taxes	2,582.32	3,000.00	-417.68
6020 · Workers compensation	3,641.00	3,900.00	-259.00
6030 · Health & Safety	-63.00	0.00	-63.00
6040 · Volunteer reimbursements	1,633.00	3,000.00	-1,367.00
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	3,302.25	3,000.00	302.25
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>21,515.25</b>	<b>6,000.00</b>	<b>15,515.25</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	6,404.36	7,500.00	-1,095.64
6114 · Maintenance	47,649.92	3,000.00	44,649.92
6115 · Supplies	0.00	0.00	0.00
6116 · Supplies - Fire Station	736.33	3,000.00	-2,263.67
6110 · Fire station expenses - Other	3,403.00	0.00	3,403.00
<b>Total 6110 · Fire station expenses</b>	<b>58,193.61</b>	<b>13,500.00</b>	<b>44,693.61</b>
6130 · Dispatch service	0.00	0.00	0.00
6160 · Insurance	-100.00	52,000.00	-52,100.00
6200 · Office expense	14,455.54	1,500.00	12,955.54
6210 · Licenses & Fees	0.00	0.00	0.00
6220 · Dues & Publications	1,988.00	2,000.00	-12.00

Loma Rica/Browns Valley Community Svc District

**Profit & Loss Budget vs. Actual**

July 1, 2025 through March 16, 2026

	Jul 1, '25 - Mar 16, 26	Budget	\$ Over Budget
6230 · Joint powers	0.00	3,000.00	-3,000.00
6300 · Vehicle maintenance	40,584.75	18,000.00	22,584.75
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	0.00	0.00	0.00
<b>Total 6350 · Radio expenses</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>
6400 · Public relations	1,274.84	3,000.00	-1,725.16
6410 · Election costs	0.00	3,000.00	-3,000.00
6500 · Operating supplies	814.84	2,500.00	-1,685.16
6510 · Equipment maintenance	5,338.56	10,000.00	-4,661.44
6520 · Equipment purchases	3,395.47	3,000.00	395.47
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	0.00	0.00	0.00
<b>Total Expense</b>	<b>167,303.95</b>	<b>298,640.00</b>	<b>-131,336.05</b>
<b>Net Ordinary Income</b>	<b>230,187.14</b>	<b>31,700.00</b>	<b>198,487.14</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>230,187.14</b>	<b>31,700.00</b>	<b>198,487.14</b>

**Profit & Loss Budget vs. Actual**

July 1, 2025 through March 16, 2026

	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Total assessments	
4010 · Direct assessments	0.3%
4020 · Prior years	0.0%
4100 · Current secured taxes	0.0%
4110 · Current unsecured taxes	0.0%
4120 · Prior year secured	0.0%
4130 · Prior year unsecured	0.0%
4140 · Supplemental	0.0%
4000 · Total assessments - Other	0.0%
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Total 4000 · Total assessments	0.3%
4015 · Direct Assessments--District	185.2%
4025 · Measure K Revenue	100.0%
4200 · Mitigation fees	100.0%
4300 · Contributions	100.0%
4400 · Equipment rental	1,953.1%
4500 · State HOPTER	0.0%
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	264.5%
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Total Income	120.3%
<b>Cost of Goods Sold</b>	
5000 · Fire Relief	0.0%
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Total COGS	0.0%
<b>Gross Profit</b>	120.3%
<b>Expense</b>	
6000 · Wages	63.6%
6010 · Payroll taxes	86.1%
6020 · Workers compensation	93.4%
6030 · Health & Safety	100.0%
6040 · Volunteer reimbursements	54.4%
6050 · Volunteer Service Award	100.0%
6060 · Professional fees	
6061 · Accounting	326.7%
6062 · Legal	110.1%
6063 · Clerical	0.0%
6065 · Consultants	0.0%
6060 · Professional fees - Other	100.0%
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Total 6060 · Professional fees	358.6%
6070 · Outside Services	0.0%
6080 · Training	71.4%
6090 · Amador contract	-1.4%
6110 · Fire station expenses	
6113 · Utilities	85.4%
6114 · Maintenance	1,588.3%
6115 · Supplies	0.0%
6116 · Supplies - Fire Station	24.5%
6110 · Fire station expenses - Other	100.0%
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Total 6110 · Fire station expenses	431.1%
6130 · Dispatch service	0.0%
6160 · Insurance	-0.2%
6200 · Office expense	963.7%
6210 · Licenses & Fees	0.0%
6220 · Dues & Publications	99.4%

**Profit & Loss Budget vs. Actual**

July 1, 2025 through March 16, 2026

	<u>% of Budget</u>
6230 · Joint powers	0.0%
6300 · Vehicle maintenance	225.5%
6310 · Fuel	0.0%
6350 · Radio expenses	
6353 · Frequency charges	0.0%
6354 · Maintenance	0.0%
6355 · Purchases	0.0%
6350 · Radio expenses - Other	0.0%
<b>Total 6350 · Radio expenses</b>	<b>0.0%</b>
6400 · Public relations	42.5%
6410 · Election costs	0.0%
6500 · Operating supplies	32.6%
6510 · Equipment maintenance	53.4%
6520 · Equipment purchases	113.2%
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	0.0%
<b>Total Expense</b>	<b>56.0%</b>
<b>Net Ordinary Income</b>	<b>726.1%</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>726.1%</b>

**Loma Rica/Browns Valley Community Svc District**  
**Combined Balance Sheets--All Funds**  
As of June 30, 2026

	Jun 30, 26
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Unrestricted cash	2,631,372.05
1030 · Petty Cash Checking	8,787.25
1050 · Restricted Cash/Mitigation	29,016.64
1070 · Measure K Funds	161,132.09
<b>Total Checking/Savings</b>	<b>2,830,308.03</b>
<b>Total Current Assets</b>	<b>2,830,308.03</b>
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
<b>Total Fixed Assets</b>	<b>2,662,030.12</b>
<b>TOTAL ASSETS</b>	<b>5,492,338.15</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-351.00
<b>Total Accounts Payable</b>	-351.00
Other Current Liabilities	
2100 · Payroll Liabilities	-1,806.02
<b>Total Other Current Liabilities</b>	-1,806.02
<b>Total Current Liabilities</b>	-2,157.02
<b>Total Liabilities</b>	-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	230,287.14
<b>Total Equity</b>	<b>5,494,495.17</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,492,338.15</b>