

Loma Rica/Browns Valley Community Svc District
Budget vs Actual -- General Fund
July 1 through September 21, 2026

	Jul 1 - Sep 21, 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Total assessments			
4010 · Direct assessments	0.00	293,000.00	-293,000.00
Total 4000 · Total assessments	0.00	293,000.00	-293,000.00
4025 · Measure K Revenue	0.00	30,899.80	-30,899.80
4200 · Mitigation fees	0.00	731.86	-731.86
8000 · Interest income	0.00	56,381.90	-56,381.90
Total Income	0.00	381,013.56	-381,013.56
Gross Profit	0.00	381,013.56	-381,013.56
Expense			
6000 · Wages	0.00	20,427.58	-20,427.58
6010 · Payroll taxes	0.00	3,349.47	-3,349.47
6020 · Workers compensation	0.00	2,900.00	-2,900.00
6040 · Volunteer reimbursements	3,362.23	3,000.00	362.23
6060 · Professional fees			
6061 · Accounting	0.00	8,000.00	-8,000.00
6062 · Legal	500.00	3,425.00	-2,925.00
6060 · Professional fees - Other	0.00	11,000.00	-11,000.00
Total 6060 · Professional fees	500.00	22,425.00	-21,925.00
6080 · Training	0.00	3,182.12	-3,182.12
6090 · Amador contract	0.00	34,934.37	-34,934.37
6110 · Fire station expenses			
6113 · Utilities	726.38	8,257.88	-7,531.50
6114 · Maintenance	643.97	3,818.66	-3,174.69
6116 · Supplies - Fire Station	0.00	3,524.08	-3,524.08
Total 6110 · Fire station expenses	1,370.35	15,600.62	-14,230.27
6160 · Insurance	0.00	50,000.00	-50,000.00
6200 · Office expense	11.90	4,700.31	-4,688.41
6220 · Dues & Publications	0.00	6,500.00	-6,500.00
6230 · Joint powers	0.00	3,000.00	-3,000.00
6300 · Vehicle maintenance	0.00	35,000.00	-35,000.00
6350 · Radio expenses			
6354 · Maintenance	0.00	1,000.00	-1,000.00
Total 6350 · Radio expenses	0.00	1,000.00	-1,000.00
6400 · Public relations	0.00	2,292.50	-2,292.50
6410 · Election costs	0.00	3,000.00	-3,000.00
6500 · Operating supplies	0.00	-1,330.19	1,330.19
6510 · Equipment maintenance	7,911.63	10,064.45	-2,152.82
6520 · Equipment purchases	0.00	3,000.00	-3,000.00
Total Expense	13,156.11	223,046.23	-209,890.12
Net Ordinary Income	-13,156.11	157,967.33	-171,123.44
Net Income	-13,156.11	157,967.33	-171,123.44

For Management Use Only.

Loma Rica/Browns Valley Community Svc District
Combined Balance Sheets--All Funds
As of September 21, 2026

	Sep 21, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Unrestricted cash	2,214,046.79
1030 · Petty Cash Checking	8,833.91
1050 · Restricted Cash/Mitigation	35,952.67
1070 · Measure K Funds	234,589.24
Total Checking/Savings	<u>2,493,422.61</u>
Total Current Assets	2,493,422.61
Fixed Assets	
1500 · Building	83,209.38
1510 · Building--Mitigation	217,178.45
1520 · Work In Progress	824,141.76
1600 · Equipment	1,314,965.92
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	<u>2,745,017.72</u>
TOTAL ASSETS	<u><u>5,238,440.33</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-31.39
Total Accounts Payable	-31.39
Other Current Liabilities	
2100 · Payroll Liabilities	-2,464.86
Total Other Current Liabilities	<u>-2,464.86</u>
Total Current Liabilities	<u>-2,496.25</u>
Total Liabilities	-2,496.25
Equity	
3900 · Unrestricted Fund	4,197,563.55
3920 · Restricted Fund	128,166.19
3950 · Fixed Asset Fund	870,988.49
Net Income	44,218.35
Total Equity	<u>5,240,936.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,238,440.33</u></u>

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Loma Rica/Browns Valley Community Svc District

09/16/26

Profit & Loss Budget vs. Actual

Accrual Basis

July through September 2026

	Jul - Sep 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Total assessments			
4010 · Direct assessments	0.00	293,000.00	-293,000.00
4110 · Current unsecured taxes	0.00	0.00	0.00
Total 4000 · Total assessments	0.00	293,000.00	-293,000.00
4015 · Direct Assessments--District	0.00	0.00	0.00
4025 · Measure K Revenue	40,187.73	35,380.84	4,806.89
4200 · Mitigation fees	1,942.75	1,045.51	897.24
4300 · Contributions	0.00	0.00	0.00
4400 · Equipment rental	0.00	0.00	0.00
4500 · State HOPTEP	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	5.29	56,381.90	-56,376.61
Total Income	42,135.77	385,808.25	-343,672.48
Gross Profit	42,135.77	385,808.25	-343,672.48
Expense			
6000 · Wages	2,628.44	20,813.62	-18,185.18
6010 · Payroll taxes	1,323.41	3,349.47	-2,026.06
6020 · Workers compensation	1,228.00	2,900.00	-1,672.00
6040 · Volunteer reimbursements	3,362.23	3,000.00	362.23
6060 · Professional fees			
6061 · Accounting	0.00	8,000.00	-8,000.00
6062 · Legal	500.00	3,500.00	-3,000.00
6060 · Professional fees - Other	665.00	11,000.00	-10,335.00
Total 6060 · Professional fees	1,165.00	22,500.00	-21,335.00
6080 · Training	0.00	3,182.12	-3,182.12
6090 · Amador contract	0.00	29,334.81	-29,334.81
6110 · Fire station expenses			
6113 · Utilities	726.38	8,390.28	-7,663.90
6114 · Maintenance	1,100.32	4,112.52	-3,012.20
6116 · Supplies - Fire Station	0.00	3,632.71	-3,632.71
6110 · Fire station expenses - Other	54.00		
Total 6110 · Fire station expenses	1,880.70	16,135.51	-14,254.81
6160 · Insurance	0.00	50,000.00	-50,000.00
6200 · Office expense	4,146.84	5,597.44	-1,450.60
6220 · Dues & Publications	0.00	6,500.00	-6,500.00
6230 · Joint powers	0.00	3,000.00	-3,000.00
6300 · Vehicle maintenance	12,536.95	35,000.00	-22,463.05
6350 · Radio expenses			
6354 · Maintenance	1,710.00	1,000.00	710.00
6355 · Purchases	0.00	0.00	0.00
6350 · Radio expenses - Other	0.00	0.00	0.00
Total 6350 · Radio expenses	1,710.00	1,000.00	710.00
6400 · Public relations	0.00	2,300.00	-2,300.00
6410 · Election costs	0.00	3,000.00	-3,000.00
6500 · Operating supplies	410.22	-1,325.32	1,735.54
6510 · Equipment maintenance	8,025.63	10,092.07	-2,066.44
6520 · Equipment purchases	0.00	3,000.00	-3,000.00
6900 · Miscellaneous expense	0.00	0.00	0.00
8500 · Interest expense	0.00	0.00	0.00
Total Expense	38,417.42	219,379.72	-180,962.30
Net Ordinary Income	3,718.35	166,428.53	-162,710.18
Other Income/Expense			

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Accrual Basis

Loma Rica/Browns Valley Community Svc District

Profit & Loss Budget vs. Actual

July through September 2026

	Jul - Sep 26	Budget	\$ Over Budget
Other Income			
9500 · Other Income or Expense	40,500.00		
Total Other Income	40,500.00		
Net Other Income	40,500.00	0.00	40,500.00
Net Income	44,218.35	166,428.53	-122,210.18

Profit & Loss Budget vs. Actual

July through September 2026

	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
4000 · Total assessments	
4010 · Direct assessments	0.0%
4110 · Current unsecured taxes	0.0%
Total 4000 · Total assessments	0.0%
4015 · Direct Assessments--District	0.0%
4025 · Measure K Revenue	113.6%
4200 · Mitigation fees	185.8%
4300 · Contributions	0.0%
4400 · Equipment rental	0.0%
4500 · State HOPTER	0.0%
4700 · Grant Revenue	0.0%
4900 · Miscellaneous	0.0%
8000 · Interest income	0.0%
Total Income	10.9%
Gross Profit	10.9%
Expense	
6000 · Wages	12.6%
6010 · Payroll taxes	39.5%
6020 · Workers compensation	42.3%
6040 · Volunteer reimbursements	112.1%
6060 · Professional fees	
6061 · Accounting	0.0%
6062 · Legal	14.3%
6060 · Professional fees - Other	6.0%
Total 6060 · Professional fees	5.2%
6080 · Training	0.0%
6090 · Amador contract	0.0%
6110 · Fire station expenses	
6113 · Utilities	8.7%
6114 · Maintenance	26.8%
6116 · Supplies - Fire Station	0.0%
6110 · Fire station expenses - Other	
Total 6110 · Fire station expenses	11.7%
6160 · Insurance	0.0%
6200 · Office expense	74.1%
6220 · Dues & Publications	0.0%
6230 · Joint powers	0.0%
6300 · Vehicle maintenance	35.8%
6350 · Radio expenses	
6354 · Maintenance	171.0%
6355 · Purchases	0.0%
6350 · Radio expenses - Other	0.0%
Total 6350 · Radio expenses	171.0%
6400 · Public relations	0.0%
6410 · Election costs	0.0%
6500 · Operating supplies	-31.0%
6510 · Equipment maintenance	79.5%
6520 · Equipment purchases	0.0%
6900 · Miscellaneous expense	0.0%
8500 · Interest expense	0.0%
Total Expense	17.5%
Net Ordinary Income	2.2%
Other Income/Expense	