



ATLAS CPAs & Advisors
319 6th St [P.O. Box 590] Marysville, CA 95901
410 Bridge St [P.O. Box 1177] Colusa, CA 95932

It's about time.

Accountant's Preparation Report

To the Board of Directors of
Loma Rica Browns Valley Community Services District
Loma Rica, CA

The accompanying financial statements of Loma Rica Browns Valley Community Services District which comprise the statement of financial position-cash basis as of May 20, 2024 and the related statements of activities-cash basis for the period then ended, were not subjected to an audit, review, or compilation engagement by us and accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, equity, revenue, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Loma Rica Browns Valley Community Services District.

Atlas CPAs & Advisors
Formally Crippen & Associates

A handwritten signature in black ink, appearing to read "J. Crippen".

Jerome Crippen, C.P.A.

May 20, 2024



An ATLAS Navigators LLC Firm

Marysville: 530.742.8201
Colusa: 530.458.2148



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To the Board of Directors of
Loma Rica Browns Valley Community Services District
Loma Rica, CA

RE: Yuba County Auditor Account Activity Listing Reports

As of May 20, 2024 the last Yuba County Account Activity Listing Report (Green Bar Report) received was through Yuba counties accounting period end March 31, 2024.

We rely on the Yuba County Auditor Activity Listing Reports to provide the districts allocated revenues including property tax, interest income and charges for warrant fees. As such the accompany reports may be missing additional information provided by the County auditor's office.

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Loma Rica/Browns Valley Community Svc District
Combined Balance Sheets--All Funds
As of May 20, 2024

	May 20, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Unrestricted cash	1,424,062.08
1030 · Petty Cash Checking	6,226.93
1050 · Restricted Cash/Mitigation	332,629.73
1070 · Measure K Funds	290,393.18
Total Checking/Savings	2,053,311.92
Total Current Assets	2,053,311.92
Fixed Assets	
1500 · Building	8,744.38
1510 · Building--Mitigation	217,178.45
1520 · Work In Progress	824,141.76
1600 · Equipment	179,136.00
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	1,534,722.80
TOTAL ASSETS	3,588,034.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	464.92
Total Other Current Liabilities	464.92
Total Current Liabilities	464.92
Total Liabilities	464.92
Equity	
3900 · Unrestricted Fund 602	3,282,951.30
3920 · Restricted Fund	128,166.19
3950 · Fixed Asset Fund	870,988.49
Net Income	-694,536.18
Total Equity	3,587,569.80
TOTAL LIABILITIES & EQUITY	3,588,034.72

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

July 1, 2023 through May 20, 2024

	General Fund	Measure K Fund	Mitigation Fund	TOTAL
Ordinary Income/Expense				
Income				
4000 · Total assessments				
4010 · Direct assessments	218.88	0.00	0.00	218.88
4100 · Current secured taxes	2,336.48	0.00	0.00	2,336.48
4110 · Current unsecured taxes	116.45	0.00	0.00	116.45
Total 4000 · Total assessments	2,671.81	0.00	0.00	2,671.81
4015 · Direct Assessments--District	147,864.98	0.00	0.00	147,864.98
4025 · Measure K Revenue	0.00	137,171.05	0.00	137,171.05
4200 · Mitigation fees	0.00	0.00	21,694.41	21,694.41
4300 · Contributions	500.00	0.00	0.00	500.00
4500 · State HOPTER	19.83	0.00	0.00	19.83
4801 · Cal Fire	2,176.72	0.00	0.00	2,176.72
4900 · Miscellaneous	38,340.32	0.00	0.00	38,340.32
8000 · Interest income	43,058.94	0.00	4,199.41	47,258.35
Total Income	234,632.60	137,171.05	25,893.82	397,697.47
Gross Profit	234,632.60	137,171.05	25,893.82	397,697.47
Expense				
6000 · Wages	11,550.00	0.00	0.00	11,550.00
6010 · Payroll taxes	978.78	0.00	0.00	978.78
6020 · Workers compensation	3,730.00	0.00	0.00	3,730.00
6040 · Volunteer reimbursements	2,349.00	0.00	0.00	2,349.00
6060 · Professional fees				
6061 · Accounting	10,343.50	0.00	0.00	10,343.50
6062 · Legal	2,500.00	0.00	0.00	2,500.00
6065 · Consultants	1,600.05	0.00	0.00	1,600.05
6060 · Professional fees - Other	307.22	0.00	0.00	307.22
Total 6060 · Professional fees	14,750.77	0.00	0.00	14,750.77
6080 · Training	4,311.60	0.00	0.00	4,311.60
6090 · Amador contract	250,284.28	0.00	0.00	250,284.28
6110 · Fire station expenses				
6113 · Utilities	6,992.82	0.00	0.00	6,992.82
6114 · Maintenance	4,035.00	0.00	0.00	4,035.00
6115 · Supplies	1,246.39	0.00	1,700.00	2,946.39
Total 6110 · Fire station expenses	12,274.21	0.00	1,700.00	13,974.21
6200 · Office expense	1,299.07	0.00	0.00	1,299.07
6220 · Dues & Publications	2,090.47	0.00	0.00	2,090.47
6230 · Joint powers	3,000.00	0.00	0.00	3,000.00
6300 · Vehicle maintenance	2,468.61	0.00	0.00	2,468.61
6350 · Radio expenses				
6354 · Maintenance	1,716.00	0.00	0.00	1,716.00
6355 · Purchases	0.00	9,843.54	0.00	9,843.54
6350 · Radio expenses - Other	505.44	0.00	0.00	505.44
Total 6350 · Radio expenses	2,221.44	9,843.54	0.00	12,064.98
6400 · Public relations	4,443.00	0.00	0.00	4,443.00
6500 · Operating supplies	5,238.61	518.28	0.00	5,756.89
6510 · Equipment maintenance	13,222.89	1,229.59	0.00	14,452.48
6520 · Equipment purchases	585,756.66	151,883.39	4,230.81	741,870.86
6900 · Miscellaneous expense	1,678.65	0.00	0.00	1,678.65
Total Expense	921,648.04	163,474.80	5,930.81	1,091,053.65
Net Ordinary Income	-687,015.44	-26,303.75	19,963.01	-693,356.18
Net Income	-687,015.44	-26,303.75	19,963.01	-693,356.18

For Management Use Only.

Loma Rica/Browns Valley Community Svc District
Budget vs Actual -- General Fund
July 1, 2023 through May 20, 2024

	Jul 1, '23 - May 20, 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4000 · Total assessments			
4010 · Direct assessments	218.88	500.00	-281.12
4100 · Current secured taxes	2,336.48	291,800.00	-289,463.52
4110 · Current unsecured taxes	116.45	4,200.00	-4,083.55
Total 4000 · Total assessments	2,671.81	296,500.00	-293,828.19
4015 · Direct Assessments--District	147,864.98	0.00	147,864.98
4025 · Measure K Revenue	0.00	155,000.00	-155,000.00
4300 · Contributions	500.00	0.00	500.00
4400 · Equipment rental	0.00	50,000.00	-50,000.00
4500 · State HOPTER	19.83	60.00	-40.17
4801 · Cal Fire	2,176.72	0.00	2,176.72
4900 · Miscellaneous	38,340.32	0.00	38,340.32
8000 · Interest income	43,058.94	12,000.00	31,058.94
Total Income	234,632.60	513,560.00	-278,927.40
Gross Profit	234,632.60	513,560.00	-278,927.40
Expense			
6000 · Wages	11,550.00	12,600.00	-1,050.00
6010 · Payroll taxes	978.78	1,400.00	-421.22
6020 · Workers compensation	3,730.00	3,000.00	730.00
6030 · Health & Safety	0.00	1,500.00	-1,500.00
6040 · Volunteer reimbursements	2,349.00	3,000.00	-651.00
6060 · Professional fees			
6061 · Accounting	10,343.50	7,120.00	3,223.50
6062 · Legal	2,500.00	4,000.00	-1,500.00
6065 · Consultants	1,600.05	0.00	1,600.05
6060 · Professional fees - Other	307.22	0.00	307.22
Total 6060 · Professional fees	14,750.77	11,120.00	3,630.77
6080 · Training	4,311.60	1,000.00	3,311.60
6090 · Amador contract	250,284.28	391,140.00	-140,855.72
6110 · Fire station expenses			
6113 · Utilities	6,992.82	8,000.00	-1,007.18
6114 · Maintenance	4,035.00	2,500.00	1,535.00
6115 · Supplies	1,246.39	0.00	1,246.39
6116 · Supplies - Fire Station	0.00	2,500.00	-2,500.00
Total 6110 · Fire station expenses	12,274.21	13,000.00	-725.79
6160 · Insurance	0.00	43,000.00	-43,000.00
6200 · Office expense	1,299.07	1,000.00	299.07
6220 · Dues & Publications	2,090.47	300.00	1,790.47
6230 · Joint powers	3,000.00	2,000.00	1,000.00
6300 · Vehicle maintenance	2,468.61	15,000.00	-12,531.39
6310 · Fuel	0.00	1,000.00	-1,000.00
6350 · Radio expenses			
6354 · Maintenance	1,716.00	1,000.00	716.00
6355 · Purchases	0.00	1,000.00	-1,000.00
6350 · Radio expenses - Other	505.44	0.00	505.44
Total 6350 · Radio expenses	2,221.44	2,000.00	221.44
6400 · Public relations	4,443.00	700.00	3,743.00
6500 · Operating supplies	5,238.61	2,500.00	2,738.61
6510 · Equipment maintenance	13,222.89	3,200.00	10,022.89
6520 · Equipment purchases	585,756.66	0.00	585,756.66
6525 · Equipment--Reserve	0.00	5,100.00	-5,100.00
6900 · Miscellaneous expense	1,678.65	0.00	1,678.65
Total Expense	921,648.04	513,560.00	408,088.04
Net Ordinary Income	-687,015.44	0.00	-687,015.44
Net Income	-687,015.44	0.00	-687,015.44

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