

EXHIBIT 'A'
Lake of the Pines Ranchos
Community Services District
Budget 2025-26

	Projected Revenue	Projected Expenses
ASSETS		
ASSETS & LIABILITIES		
Cash on Hand (06/30/2025)	203,853	
Less outstanding warrant	<u>0</u>	203,853
Projected Revenue 2024-25		
Taxes	29,702	
Interest	3,800	
Intergovernment revenue	173	
Special Assessment	34,000	
Other revenue	36,329	
Total Assets	<u>0</u> 104,004	
	<u>307,858</u>	
EXPENSES		
OVERHEAD EXPENSES (Non-Road Maintenance):		
Insurance		5,000
Memberships		1,200
Office Expense		500
Professional Services		7,000
Rent		1,000
Fees		1,200
Miscellaneous Expenses		<u>200</u>
Total Overhead		16,100
ROAD EXPENSES		
Repairs/Improvements		281,758
Contingency		<u>10,000</u>
Total Road Expenses		291,758
TOTAL EXPENSES		<u><u>307,858</u></u>
ASSETS RESTRICTED		
None		0
ASSETS UNRESTRICTED		
Assigned Funds		
Road Expenses	291,758	
Overhead	<u>16,100</u>	
Total Assets Unrestricted	<u>307,858</u>	
LIABILITIES		
None		<u>0</u>

NOTE: There are no restricted funds and no liabilities; therefore, all funds will be unrestricted and assigned to either Road Maintenance or Overhead.

**Lake of the Pines Ranchos
Community Services District
Compare Actual 2024-25 to Actual 2023-24**

	Actual 2024-2025	Actual 2023-2024	Change
CASH ON HAND (06/30)	111,712	226,910	
OUTSTANDING WARRANT	0	0	
ROADS REVENUE			
Taxes	29,702	26,075	3,627
Interest	4,585	2,761	1,824
Intergovernment revenue	173	176	(3)
Revenue	34,000	34,000	0
Special Assessment	36,329	35,270	1,059
Other Revenue	0	0	0
Total Revenue	<u>104,790</u>	<u>98,282</u>	6,508
BALANCE	<u>216,502</u>	<u>325,192</u>	<u>(108,690)</u>
ROAD EXPENSES			
Overhead (Non-Road)			
Insurance	2,795	2,808	(13)
Memberships	1,160	402	758
Office Expense	252	307	(55)
Professional Services	6,353	6,913	(561)
Rent	967	919	48
Fees	1,122	1,088	34
Road Signs	0	592	(592)
Total Overhead	<u>12,648</u>	<u>13,029</u>	<u>(381)</u>
Reserve			
Structure/Improvements	<u>0</u>	<u>203,586</u>	<u>(203,586)</u>
TOTAL EXPENSES	<u>12,648</u>	<u>216,615</u>	<u>(203,967)</u>
ENDING BALANCE	<u>203,853</u>	<u>108,577</u>	<u>95,276</u>
			87.8%

**Lake of the Pines Ranchos
Community Services District
2024-25 Actual Compared to Budget**

	Actual 2024-25	Budget 2024-25	Difference
CASH ON HAND (06/30)	111,712	111,712	
Outstanding Warrants	0	0	
ROADS REVENUE			
Taxes	29,702	27,669	2,033
Interest	4,585	3,800	785
Intergovernment revenue	173	186	(13)
Special Assessment*	34,000	34,000	0
Special Assessment II	36,329	36,329	
Total Revenue	0 104,790	101,984	2,806
BALANCE	<u>216,502</u>	<u>213,696</u>	<u>2,806</u>
ROAD EXPENSES			
Overhead (Non-Road)			
Insurance	2,795	5,000	(2,205)
Memberships	1,160	350	810
Office Expense	252	800	(548)
Professional Services	6,353	7,500	(1,148)
Rent	967	900	67
Fees	1,122	1,200	(78)
Road Signs	0	200	(200)
Total Overhead	12,648	15,950	(3,302)
Reserve			
Structure/Improvements	0	197,746	(197,746)
TOTAL EXPENSES	<u>12,648</u>	<u>213,696</u>	<u>(201,048)</u>
ENDING BALANCE	<u>203,853</u>	<u>0</u>	<u>-94.1%</u>