

Reclamation District No. 830  
Statement of Financial Position  
As of March 31, 2020

	Mar 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Checking - Bank America	38,023
LAIF	3,130,193
Total Checking/Savings	3,168,215
Accounts Receivable	7,604
Other Current Assets	
DWR Special Project Receivable	
Bulk Mitigation	368
Total DWR Special Project Receivable	368
Subventions Receivable	
FY 19/20	263,428
FY 18/19	113,904
Total Subventions Receivable	377,332
Prepaid Insurance	2,339
Total Other Current Assets	380,039
Total Current Assets	3,555,859
Fixed Assets	
Land Improvements	77,597
Construction in Progress	352,828
Vehicles and Heavy Equipment	385,215
Accumulated Depreciation	(396,263)
Total Fixed Assets	419,377
TOTAL ASSETS	3,975,235
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	22,288
Other Current Liabilities	
Due to Ironhouse	72,500
Deferred Revenue	
Five Year Plan	19,307
Total Deferred Revenue	19,307
Total Other Current Liabilities	91,807
Total Current Liabilities	114,094
Total Liabilities	114,094
Equity	
Unrestricted Net Assets	3,439,807
Net Income	421,334
Total Equity	3,861,141
TOTAL LIABILITIES & EQUITY	3,975,235

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Accrual Basis

Reclamation District No. 830  
Actual to Budget (Representing 75% of Budget)  
Nine Months Ended March 31, 2020

	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Assessment	547,314	547,314	0	100%
DWR Special Projects	5,713	30,000	(24,287)	19%
DWR Subventions Program	263,428	1,196,736	(933,308)	22%
Total Income	816,455	1,774,050	(957,595)	46%
Gross Profit	816,455	1,774,050	(957,595)	46%
Expense				
Accounting Services	7,219	11,000	(3,781)	66%
Audit	3,350	3,400	(50)	99%
Depreciation Expense	0	18,000	(18,000)	0%
Dewater Pump Maintenance	0	25,000	(25,000)	0%
Engineering	290	4,000	(3,710)	7%
Equip Maint	0	10,000	(10,000)	0%
Equip Rental	0	5,000	(5,000)	0%
Expended Equip/Furn/Software	0	500	(500)	0%
Fuel	370	5,000	(4,630)	7%
Insurance	14,032	16,000	(1,968)	88%
Legal	1,797	5,000	(3,203)	36%
Maintenance	0	2,000	(2,000)	0%
Management Services	0	60,000	(60,000)	0%
Membership-Dues	100	500	(400)	20%
Misc. Expense	377	2,000	(1,623)	19%
Outside Services	0	500	(500)	0%
P G & E	16,571	55,000	(38,429)	30%
Permits	1,967	500	1,467	393%
Supplies	355	500	(145)	71%
Travel Related Expenses	0	150	(150)	0%
Special Projects - DWR				
Engineering	5,345	0	5,345	100%
Total Special Projects - DWR	5,345	0	5,345	100%
Subventions - DWR				
All Weather Roads	0	50,000	(50,000)	0%
Engineering	52,551	60,000	(7,449)	88%
Equipment Rental	0	20,000	(20,000)	0%
ISD Labor & Equipment	72,500	145,000	(72,500)	50%
Levee Material	0	20,000	(20,000)	0%
Mitigation	0	100,000	(100,000)	0%
Vegetation Control	3,778	5,000	(1,222)	76%
Other Subventions Cost	247,497	1,200,000	(952,503)	21%
Total Subventions - DWR	376,325	1,600,000	(1,223,675)	24%
Total Expense	428,098	1,824,050	(1,395,952)	23%
Net Ordinary Income	388,357	(50,000)	438,357	(777)%
Other Income/Expense				
Other Income				
Interest Earned	32,977	50,000	(17,023)	66%
Total Other Income	32,977	50,000	(17,023)	66%
Net Other Income	32,977	50,000	(17,023)	66%
Net Income	421,334	0	421,334	100%

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Accrual Basis

Reclamation District No. 830  
Statement of Operations by Activity  
July 2019 through March 2020

	General	Five Year Plan	Mitigation 9725	Subventions FY 19/20	TOTAL
Ordinary Income/Expense					
Income					
Assessment	547,314	0	0	0	547,314
DWR Special Projects	0	5,345	368	0	5,713
DWR Subventions Program	0	0	0	263,428	263,428
Total Income	547,314	5,345	368	263,428	816,455
Gross Profit	547,314	5,345	368	263,428	816,455
Expense					
Accounting Services	7,001	0	218	0	7,219
Audit	3,350	0	0	0	3,350
Engineering	290	0	0	0	290
Fuel	370	0	0	0	370
Insurance	14,032	0	0	0	14,032
Legal	1,797	0	0	0	1,797
Membership-Dues	100	0	0	0	100
Misc. Expense	377	0	0	0	377
P G & E	16,571	0	0	0	16,571
Permits	1,967	0	0	0	1,967
Supplies	355	0	0	0	355
Special Projects - DWR	0	5,345	0	0	5,345
Subventions - DWR	0	0	0	376,325	376,325
Total Expense	46,209	5,345	218	376,325	428,098
Net Ordinary Income	501,105	0	150	(112,897)	388,357
Other Income/Expense					
Other Income					
Interest Earned	32,977	0	0	0	32,977
Total Other Income	32,977	0	0	0	32,977
Net Other Income	32,977	0	0	0	32,977
Net Income	534,082	0	150	(112,897)	421,334