RECLAMATION DISTRICT 150 - BUDGET Fiscal Year July 1, 2021 - June 30, 2022 FUND 391

PX 2012-0022 9/80/22 12/14/12 13/12/12 16/16/12 10/16/			7/1/2021			4/1/22			Fical Year
Carry Over from PT 2020-Adjusted 596,674 488,210 534,127 488,969 448,574 488,210 223,971 400700 Investment Earnings-Pool 400700 Investment Earnings-Pool 400705 Market Plant Adjustment 400725 Market Concessions 11,400 2,800 2,850 2,850 2,850 11,400 0% 10,800 10,		FY 2021-2022		10/1/21 thru	1/1/22 thru			Annual	
Carry Over from PY 2020-Adjusted 800 - 1,050 637 1,212 2,889 267% 1,796 400705 Market Value Adjustment 400705 Market Value Adjustment 400725 Rents & Concessions 11,400 2,850 2,850 2,850 2,850 1,000 0% 10,880 401340 State-Other* 249,750 83,523 631 - 9,20,4 176,658 -29% 273,556 401340 State-Other* 249,750 83,523 631 - 9,20,4 176,658 -29% 273,556 401340 Other Miscincome/Bank Warrants** 203,521 - 101,761 - 101,761 203,522 0% 193,33 404190 Other Miscincome/Bank Warrants** 203,521 - 101,761 - 101,761 203,522 0% 193,33 404190 Other Miscincome/Bank Warrants** 203,521 - 101,761 - 101,761 203,522 0% 193,33 404190 Other Miscincome/Bank Warrants** 203,521 - 101,761 - 101,761 203,522 0% 193,33 404190 Other Miscincome/Bank Warrants** 203,521 - 101,761 - 101,761 203,522 0% 193,33 404190 Other Miscincome/Bank Warrants** 203,0 70 0.0 2.0 3,487 198,364 405,216 727,546 100,000 Regular Employees 18,000 4,248 4,154 4,846 4,154 1,162 11,162 11,162 11,163	<u>Unadjusted</u>	BUDGET	9/30/22	12/31/21	3/31/21	6/30/22	TOTALS	Variance	6/30/2021
A00700 Investment Earnings-Pool 800 - 1,050 637 1,212 2,899 767% 1,756	Carry Over from FY 2020-Unadjusted	494,540							237,971
Monte Value Adjustment Value V	Carry Over from FY 2020-Adjusted	506,674	488,210	534,127	488,969	448,574	488,210		
MODIZE Retris & Concessions 11,000 2,850 2,850 2,850 2,100 0% 10,800	400700 Investment Earnings-Pool	800	-	1,050	637	1,212	2,899	262%	1,796
401340 Starte-Other* 401390 Ditte Revenue 1	400705 Market Value Adjustment								
Mail-140 Other Revenue	400725 Rents & Concessions	11,400	2,850	2,850	2,850	2,850	11,400	0%	10,800
AGASSIA Assessments**** 203,521 10,761 - 10,1761 203,522 0% 193,345 38 404190 Other Misc income/Bank Warrants** 10,700 - 38 10,708 38 38 38 38 30 32 38 31 38 31 38 31 38 31 38 31 38 32 38 31 38 32 38 38 38 38 38 38	401340 State-Other*	249,750	83,523	631	-	92,504	176,658	-29%	273,596
Main	401340 Other Revenue	1	-	-	_	-	-	-100%	-
March Marc	403030 Assessments****	203,521	-	101,761	-	101,761	203,522	0%	193,345
Solicion Regular Employees 18,000 4,248 4,154 4,846 4,154 17,401 3% 18,000 500320 GA SDI 925 300 258 300 258 1116 21% 1116 500330 FLAMMedicar Tax 230 70 60 70 60 60 61 13% 261 1116 500330 FLAMMedicar Tax 230 70 60 70 60 60 61 13% 261 1116 500330 FLAMMedicar Tax 230 70 60 70 60 60 61 13% 261 130 261 26	404190 Other Misc Income/Bank Warrants**	,	10,700	-	_				
S00320 A SDI	TOTAL REVENUE	972,146	97,073	106,292	3,487	198,364	405,216		717,546
S00320 A SDI									
\$00330 FICA/Medicare Tax									18,000
500380 Unemployment Insurance									1,116
1.950									
TOTAL SALARY & BENEFITS 21,630 4,705 4,474 5,299 5,337 19,816 20,542 501051 Insurance - Liability 501053 Insurance - Cither 501070 Maint-Rupiment (pumps) 5,000 4,895 1,201 1,282 7,378 7,848 8,659 501071 Maint-Rupiment (pumps) 5,000 5,000 531 383			87	3	82				
Solio Solio Solic Soli	· · · · · · · · · · · · · · · · · · ·			-	-			-59%	
501053 Insurance - Other - - - - - - -	TOTAL SALARY & BENEFITS	21,630	4,705	4,474	5,299	5,337	19,816		20,542
501053 Insurance - Other - - - - - - -									
Solity Maint-Equipment (pumps) 5,000 5,000 531 383 - 7,378 48% 8,689 501071 Maint-Improv (rental home/ditchwork) 5,000 531 383 - 914 -82% 1,077 1,000 1,	·	10,500	-	-	12,411	-	12,411		10,109
Solition	501053 Insurance - Other		-	-	-	-	-		-
501072 Maint-Levee Maint Contracts 373,000 - 58,962 - 200,000 258,962 -31% 57,078 501090 Memberships 12,000 4,179 - 2,723 1,236 8,138 -32% 6,848 501100 Miscellaneous Expense 20,000 100% 10,102 501110 Office Expense 400 1,245 460 153 105 1963 391% 811 501111 Office Expense 400 1,245 460 153 105 1963 391% 811 501115 Prof & Sp Sv:: Eng & Planning 80,000 6,986 9,625 10,712 5,668 32,991 -59% 71,434 501151 Prof & Sp Sv:: Auditg & Acctg 4,500 4,656 4,556 3% 101 10156 Prof & Sp Sv:: Cuter (5889*** 1,500 2,15 1772 387 -96% 2,514 501169 Prof & Sp Sv:: Citer (5889*** 1,500 1,200 1,200 3 1,200 - 13% 200 113% 200 113% 200 113% 200 113% 200 134 1,501 1,5			•	,	1,282	-			8,659
501090 Memberships 12,000 4,179 - 2,723 1,236 8,138 -32% 6,848 501100 Miscellaneous Expense 20,000 100% 10,102 5011100 Office Expense 400 1,245 460 153 105 1,963 391% 811 501111 Office Exp-Postage & Printing 150 243 243 62% 133 501153 Prof & Sp Svx: Eng & Planning 80,000 6,986 9,625 10,712 5,666 34,991 -59% 71,434 501151 Prof & Sp Svx: Legal Svx 4,500 215 172 387 -96% 2,514 501165 Prof & Sp Svx: Legal Svx 10,000 215 172 387 -96% 2,514 501165 Prof & Sp Svx: Legal Svx 10,000 215 172 387 -96% 2,514 501165 Prof & Sp Svx: Chegal Svx 1,500 200 200 200			531			-			
501100 Miscellaneous Expense			-	58,962					67,078
Solition Office Expense	·		4,179	-		1,236	8,138		
Solition Office Exp-Postage & Printing Solition	·	20,000	-	-	-	-	-		10,102
Solitisa Prof & Sp Svc: Eng & Planning Solitisa Prof & Sp Svc: Eng & Planning Solitisa Prof & Sp Svc: Eng & Planning Solitis Prof & Sp Svc: Ladding & Actorg A,500	501110 Office Expense	400	1,245	460	153	105	1,963	391%	811
Solitist Prof & Sp Svc: Auditg & Acctg 4,500	501111 Office Exp-Postage & Printing	150	243	-	-	-	243	62%	133
Sol	501153 Prof & Sp Svc: Eng & Planning	80,000	6,986	9,625	10,712	5,668	32,991	-59%	71,434
1,500 1,500 1,500 1,200 1,200 -1,13% 2,00 5,01169 Board Meeting Stipends 2,100 1,200 1,200 -43% 1,860 5,01180 Publications & Legal Notices 5,000 5,2 44 96 -81% 5,01190 Rents & Leases - Equipment 8,000 8,087 1,211 9,297 16% 7,947 5,01205 Training 100 44 44 -56% 88 5,01210 Small Tools & Minor Equip 200 1,000 5,01232 Election Supplies & Services 1,000 5,01232 Election Supplies & Services 1,000 5,01232 Election Supplies & Services	501151 Prof & Sp Svc: Auditg & Acctg	4,500		-	-	4,656	4,656	3%	101
Solition Solition Stepends Supplication Substitution S	501156 Prof & Sp Svc: Legal Svc	10,000	-	-	215	172	387	-96%	2,514
Sol Publications & Legal Notices Sol Sol Sol A4 - - 96 -81% Col Sol So		1,500		(200)	-	-	(200)	-113%	200
Solition	501169 Board Meeting Stipends	2,100	-	1,200	-	-	1,200	-43%	1,860
Sol	501180 Publications & Legal Notices	500	52	44	-	-	96	-81%	-
501210 Small Tools & Minor Equip 200 -	501190 Rents & Leases - Equipment	8,000	-	8,087	-	1,211	9,297	16%	7,947
Solicition Supplies & Services -	501205 Training	100	-	44	-	-	44	-56%	88
Solition Stransportation Stravel Solition Stravel Solition Strategies Solition Solition Strategies Solition Solit	501210 Small Tools & Minor Equip	200	-	-	-	-	-	-100%	-
1,821 5,489 11,087 5,430 23,826 -21% 12,045	501232 Election Supplies & Services	-	-	-	-	-	-	#DIV/0!	
100 - 431 - - 431 N/A 423	501250 Transportation & Travel	-	-	-	-	-	-	0%	
Reconciliation Discrepencies**** TOTAL SERVICE & SUPPLIES 563,050 19,951 85,725 38,583 218,477 362,736 201,429	501260 Utilities	30,000	1,821	5,489	11,087	5,430	23,826	-21%	12,045
Reconciliation Discrepencies**** TOTAL SERVICE & SUPPLIES 563,050 19,951 85,725 38,583 218,477 362,736 201,429	502080 Taxes & Assessments	100	-	431	-	-	431	N/A	423
502120 Contrib to Non-Co Agencies 503030 Infrastructure - CalOES Generator 503300 Approp for Contingency (2% of O&M) Reserve (15% of O&M) TOTAL OTHER CHARGES TOTAL EXPENSES 8049,260 80500 11,694									
503030 Infrastructure - CalOES Generator 503030 Approp for Contingency (2% of O&M) Reserve (15% of O&M) TOTAL CHARGES TOTAL EXPENSES Revenue Over/Under Expenses Beginning Cash in Treasure 7/1/21 265,184 26,500 61,250	TOTAL SERVICE & SUPPLIES	563,050	19,951	85,725	38,583	218,477	362,736		201,429
503030 Infrastructure - CalOES Generator 503030 Approp for Contingency (2% of O&M) Reserve (15% of O&M) TOTAL CHARGES TOTAL EXPENSES Revenue Over/Under Expenses Beginning Cash in Treasure 7/1/21 265,184 26,500 61,250									
503300 Approp for Contingency (2% of O&M) Reserve (15% of O&M) TOTAL OTHER CHARGES TOTAL EXPENSES P49,260 Revenue Over/Under Expenses Beginning Cash in Treasure 7/1/21 11,694 87,702 26,500 61,250 51,157 151,449 43,882 223,814 470,302 50% 221,971 488,210	ū	-	-	-	-	-	-		
Reserve (15% of O&M) 87,702 TOTAL OTHER CHARGES 364,580 26,500 61,250 - 87,750 - TOTAL EXPENSES 949,260 51,157 151,449 43,882 223,814 470,302 50% 221,971 Revenue Over/Under Expenses 22,886 45,916 (45,157) (40,395) (25,450) (65,086) Beginning Cash in Treasure 7/1/21 488,210	503030 Infrastructure - CalOES Generator	265,184	26,500	61,250	-	-	87,750	-67%	
TOTAL EXPENSES 949,260 26,500 61,250 - 87,750 - TOTAL EXPENSES 949,260 51,157 151,449 43,882 223,814 470,302 50% 221,971 Revenue Over/Under Expenses 22,886 45,916 (45,157) (40,395) (25,450) (65,086) Beginning Cash in Treasure 7/1/21 488,210	503300 Approp for Contingency (2% of O&M)	11,694	-	-	-	-	-	0%	
TOTAL EXPENSES 949,260 51,157 151,449 43,882 223,814 470,302 50% 221,971 Revenue Over/Under Expenses 22,886 45,916 (45,157) (40,395) (25,450) (65,086) Beginning Cash in Treasure 7/1/21 488,210	Reserve (15% of O&M)	87,702							
Revenue Over/Under Expenses 22,886 45,916 (45,157) (40,395) (25,450) (65,086) Beginning Cash in Treasure 7/1/21 488,210	TOTAL OTHER CHARGES	364,580	26,500	61,250	-		87,750		-
Revenue Over/Under Expenses 22,886 45,916 (45,157) (40,395) (25,450) (65,086) Beginning Cash in Treasure 7/1/21 488,210									
Beginning Cash in Treasure 7/1/21 488,210	TOTAL EXPENSES	949,260	51,157	151,449	43,882	223,814	470,302	50%	221,971
Beginning Cash in Treasure 7/1/21 488,210									
Beginning Cash in Treasure 7/1/21 488,210	Povonuo Ovor/Lindor Evnoncos	22.000	4E 01C	(45 157)	(40.305)	(2E 4EO)	(6E 00C)		
	Revenue Over/Onder Expenses	22,886	45,916	(45,15/)	(40,395)	(23,450)	(05,086)		
	Reginning Cash in Treasure 7/1/21	488 210							
Ending Cash in Treasure 534,127 488,969 448,574 423,124 423,124 495,575	5-5 5-5	400,210							
	Ending Cash in Treasure		534,127	488,969	448,574	423,124	423,124		495,575

^{*}FY2020-21 State revenue is inflated due to CalOES generator grant funds

***** Q4 Assessment actual is \$101762 - Final assessment from County not yet received at time of Q4 budget review (\$10,178). Actual ending balance for FY is \$421569

District Reserve Policy: At a minimum, an appropriation of contingencies equal to 2% of the overall budgeted expenditures as determined by the district should be included in the annual budget. Funds appropriated in the contingency shall not be used or transferred to any other expenditures account without prior approval of the district board. The reserve will be equal to at least 15% of the budget (total expenditure). If the minimum reserve is not kept during the fiscal year, the District Coordinator and Financial Advisor will develop a plan to bring the reserve to the desired amount. This plan will be offered to the RD150 board for consideration. If the maximum reserve is exceeded during the fiscal year, RD150 may spend the excess reserves and will be treated as one-time revenue, and used to address unexpected, non-recurring costs. An exception is poor economic conditions or events that disrupt RD150's revenues. In such cases, reserves may be used to provide short-term relief so that RD150 can restructure its operations in an orderly manner. The board president may authorize the use of revenues for purposes consistent with this policy. If RD150 uses its reserves and those reserves are below the allowed maximum, then the District Coordinator and financial advisor will propose a plan for the re-placement of the reserves. The RD150 board will review and approve the plan and try to replace the reserves within the minimum amount of time that is practical.

^{**}Insurance claim reimbursment for storm damage at pump station

^{***} County mistake that they paid CalPERS twice in July

^{****} County overcharge mistake that should be rectified in Q2