

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**APRIL 18, 2023**

Butterfield + Co CPAs, Inc.



## Independent Accountants' Compilation Report

The Board of Trustees of  
**Reclamation District No. 1601**

Management is responsible for the accompanying financial statements of **Reclamation District No. 1601** (the District), which comprise the statement of assets, liabilities and equity – modified cash basis as of April 18, 2023, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2022 through April 18, 2023, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

The supplementary information included in the budget vs. actual report for the period July 1, 2022 through April 18, 2023 and the general and administrative coverage ratio calculation for the period July 1, 2022 through April 18, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to **Reclamation District No. 1601**.

*Butterfield + Co. CPAs, Inc.*

Butterfield + Co. CPAS, Inc.  
Certified Public Accountants  
Stockton, California  
April 18, 2023

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of April 18, 2023

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	Apr 18, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	36,004.07
1025-00 · Savings account - Ag	636.37
1035-00 · BOS - General Revolving Account	451,439.44
1045-00 · BOS - Mitigation Site Trust	40,043.54
1065-00 · BOS - Five Yr Plan-TW 18-1	1,786.56
1070-00 · BOS - TIMES Project-TW 21-1	87,344.47
1075-00 · BOS - Wetland Dev - SMFA	1,374,958.40
<b>Total Checking/Savings</b>	1,992,212.85
<b>Accounts Receivable</b>	
1225-00 · Accounts receivable - other	22,085.31
<b>Total Accounts Receivable</b>	22,085.31
<b>Total Current Assets</b>	2,014,298.16
<b>Fixed Assets</b>	
1500-00 · FMV - Land- Chevron Point	6,500,000.00
1510-00 · FMV - Machinery and Equipment	578,068.00
1515-00 · FMV - Pump House and Pumps	650,000.00
1520-00 · FMV - Warehouse	150,000.00
1525-00 · FMV - Vehicles	81,000.00
<b>Total Fixed Assets</b>	7,959,068.00
<b>TOTAL ASSETS</b>	<b>9,973,366.16</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000-00 · Accounts Payable	4,094.15
<b>Total Accounts Payable</b>	4,094.15
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	1,717.48
<b>Total Other Current Liabilities</b>	1,717.48
<b>Total Current Liabilities</b>	5,811.63
<b>Total Liabilities</b>	5,811.63
<b>Equity</b>	
3100-00 · Fair Market Value of Assets	7,959,068.00
3140-00 · Fund Balance	2,033,533.45
Net Income	-25,046.92
<b>Total Equity</b>	9,967,554.53
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,973,366.16</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

	14-1.1 Habitat Mitig Enhan Ph 2	18-1.0 DWR 5 Year Plan
<b>Income</b>		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	113,357.68	0.00
4010-10 · State Assistance Reimbursements	0.00	0.00
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4090-00 · Interest Income	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
<b>Total Income</b>	<b>113,357.68</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>113,357.68</b>	<b>0.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	1,363.50	145.00
6011-00 · Capital Acquisitions	0.00	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6016-00 · Equipment Rent	0.00	0.00
6020-00 · Engineering	0.00	1,761.10
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	0.00	0.00
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
6022-40 · Auto Insurance	0.00	0.00
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>0.00</b>
6024-00 · Legal	816.40	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	0.00
6028-02 · Payroll Taxes	0.00	0.00
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	0.00	0.00
6034-00 · Miscellaneous	0.00	0.00
6035-00 · Rent	0.00	0.00
<b>6036-00 · Utilities</b>		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
<b>Total 6036-00 · Utilities</b>	<b>0.00</b>	<b>0.00</b>
6037-00 · Telephone	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6041-00 · Road Repairs	0.00	0.00
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-00 · Oil & Fuel - Other	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>0.00</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

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	14-1.1 Habitat Mitig Enhanc Ph 2	18-1.0 DWR 5 Year Plan
6043-00 · Taxes and licenses	0.00	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6051-01 · Pump station repair & maintenanc	0.00	0.00
6053-00 · DWR expense	0.00	0.00
6059-00 · Habitat Mitigation Enhancement	51,000.00	0.00
6060-00 · Wetland Development expense	0.00	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
6230-00 · Website expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>53,179.90</b>	<b>1,906.10</b>
6070-00 · Unexpend Special Project Funds	0.00	0.00
6222-00 · Shared habitat expense	0.00	0.00
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	0.00
7014-00 · Repair & Grading of Levee Roads	0.00	0.00
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	0.00
7016-00 · Repair of Levee Erosion & Sub - Other	0.00	0.00
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>0.00</b>	<b>0.00</b>
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	0.00	0.00
7028-00 · Flood Emergency Planning - Other	0.00	0.00
<b>Total 7028-00 · Flood Emergency Planning</b>	<b>0.00</b>	<b>0.00</b>
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
7038-00 · Other Maintenance	0.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>7700-00 · ENVIRONMENTAL SERVICES</b>		
7710-00 · Permits, Subvention Program	0.00	0.00
<b>Total 7700-00 · ENVIRONMENTAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>53,179.90</b>	<b>1,906.10</b>
<b>Net Income</b>	<b>60,177.78</b>	<b>-1,906.10</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1, 2022 through April 18, 2023**

	21-1.0 TIMES Project	DWR Trust
<b>Income</b>		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	90,000.00	0.00
4010-10 · State Assistance Reimbursements	0.00	15,840.21
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4090-00 · Interest Income	321.93	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
	90,321.93	15,840.21
<b>Total Income</b>	90,321.93	15,840.21
<b>Gross Profit</b>	90,321.93	15,840.21
<b>Expense</b>		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	730.00	0.00
6011-00 · Capital Acquisitions	0.00	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6016-00 · Equipment Rent	0.00	0.00
6020-00 · Engineering	7,669.31	0.00
6022-00 · Insurance		
6022-10 · General Insurance	0.00	0.00
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
6022-40 · Auto Insurance	0.00	0.00
	0.00	0.00
<b>Total 6022-00 · Insurance</b>	0.00	0.00
6024-00 · Legal	2,770.56	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	0.00
6028-02 · Payroll Taxes	0.00	0.00
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	0.00	0.00
6034-00 · Miscellaneous	0.00	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
	0.00	0.00
<b>Total 6036-00 · Utilities</b>	0.00	0.00
6037-00 · Telephone	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6041-00 · Road Repairs	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-00 · Oil & Fuel - Other	0.00	0.00
	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	0.00	0.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

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	21-1.0 TIMES Project	DWR Trust
6043-00 · Taxes and licenses	0.00	0.00
6046-00 · Contract Labor	40,293.59	0.00
6047-00 · Consulting	180.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6051-01 · Pump station repair & maintenanc	0.00	0.00
6053-00 · DWR expense	0.00	6,419.45
6059-00 · Habitat Mitigation Enhancement	21,303.25	0.00
6060-00 · Wetland Development expense	0.00	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
6230-00 · Website expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>72,946.71</b>	<b>6,419.45</b>
6070-00 · Unexpend Special Project Funds	0.00	0.00
6222-00 · Shared habitat expense	0.00	0.00
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	0.00
7014-00 · Repair & Grading of Levee Roads	0.00	0.00
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	0.00
7016-00 · Repair of Levee Erosion & Sub - Other	0.00	0.00
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>0.00</b>	<b>0.00</b>
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	0.00	0.00
7028-00 · Flood Emergency Planning - Other	0.00	0.00
<b>Total 7028-00 · Flood Emergency Planning</b>	<b>0.00</b>	<b>0.00</b>
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
7038-00 · Other Maintenance	0.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>7700-00 · ENVIRONMENTAL SERVICES</b>		
7710-00 · Permits, Subvention Program	0.00	0.00
<b>Total 7700-00 · ENVIRONMENTAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>72,946.71</b>	<b>6,419.45</b>
<b>Net Income</b>	<b>17,375.22</b>	<b>9,420.76</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

	General Administrative	SMFA - Wetland Development
<b>Income</b>		
4000-00 · Assessment Income	590,647.25	0.00
4010-00 · State Assistance Income	0.00	0.00
4010-10 · State Assistance Reimbursements	0.00	0.00
4075-00 · Land Lease (117 & 394.5)	78,103.50	0.00
4080-00 · Miscellaneous Income	16,073.42	0.00
4090-00 · Interest Income	0.23	0.00
4099-00 · Reimbursed	6,024.46	0.00
4099.10 · Rental Income	1,185.03	0.00
<b>Total Income</b>	<b>692,033.89</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>692,033.89</b>	<b>0.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	28,251.17	1,020.00
6011-00 · Capital Acquisitions	10,300.43	0.00
6012-00 · Communications	2,797.26	0.00
6014-00 · Dues and Subscriptions	5,172.62	0.00
6016-00 · Equipment Rent	12,942.60	0.00
6020-00 · Engineering	37,617.92	0.00
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	11,482.18	1,178.76
6022-20 · Health Insurance	26,476.99	0.00
6022-30 · Workers compensation	4,085.92	0.00
6022-40 · Auto Insurance	2,626.46	0.00
<b>Total 6022-00 · Insurance</b>	<b>44,671.55</b>	<b>1,178.76</b>
6024-00 · Legal	36,296.96	1,288.56
6026-00 · Office expense	4,056.59	0.00
6028-01 · Wages	76,467.21	0.00
6028-02 · Payroll Taxes	6,103.12	0.00
6028-04 · Employee retirement	4,611.60	0.00
6029-00 · Payroll services fee	101.50	0.00
6030-00 · Repairs and Maintenance	37,033.37	0.00
6034-00 · Miscellaneous	8.00	0.00
6035-00 · Rent	3,500.00	0.00
<b>6036-00 · Utilities</b>		
6036-01 · Pump #7964854299-3	0.00	2,666.51
6036-02 · Pump # 7964854299-5	86,321.85	0.00
<b>Total 6036-00 · Utilities</b>	<b>86,321.85</b>	<b>2,666.51</b>
6037-00 · Telephone	1,972.03	0.00
6039-01 · Reimbursed expenses	4,015.42	0.00
6040-00 · Supplies	2,127.66	0.00
6041-00 · Road Repairs	2,234.50	0.00
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	3,096.19	0.00
6042-15 · Ricky Carter Jr.	4,256.16	0.00
<b>Total 6042-01 · Gasoline</b>	<b>7,352.35</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	8,451.91	0.00
6042-00 · Oil & Fuel - Other	88.26	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>15,892.52</b>	<b>0.00</b>



**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1, 2022 through April 18, 2023**

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	General Administrative	SMFA - Wetland Development
6043-00 · Taxes and licenses	949.80	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	2,070.00	30.00
6050-00 · Permits, licenses & other fees	4,454.00	0.00
6051-01 · Pump station repair & mainten	71,660.00	0.00
6053-00 · DWR expense	0.00	0.00
6059-00 · Habitat Mitigation Enhancement	0.00	0.00
6060-00 · Wetland Development expense	0.00	43,620.74
6220-00 · Security Expense	5,279.62	0.00
6225-00 · Solar Array Project Expenses	11,915.89	0.00
6230-00 · Website expense	831.88	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>519,657.07</b>	<b>49,804.57</b>
6070-00 · Unexpend Special Project Funds	5,030.68	0.00
6222-00 · Shared habitat expense	0.00	11,000.41
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	0.00
7014-00 · Repair & Grading of Levee Roads	0.00	0.00
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	0.00
7016-00 · Repair of Levee Erosion & Sub - Other	0.00	0.00
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>0.00</b>	<b>0.00</b>
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	0.00	0.00
7028-00 · Flood Emergency Planning - Other	0.00	0.00
<b>Total 7028-00 · Flood Emergency Planning</b>	<b>0.00</b>	<b>0.00</b>
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
7038-00 · Other Maintenance	3,798.25	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>3,798.25</b>	<b>0.00</b>
<b>7700-00 · ENVIRONMENTAL SERVICES</b>		
7710-00 · Permits, Subvention Program	0.00	0.00
<b>Total 7700-00 · ENVIRONMENTAL SERVICES</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>528,486.00</b>	<b>60,804.98</b>
<b>Net Income</b>	<b>163,547.89</b>	<b>-60,804.98</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

	2023 Flood Event (Subventions)	Subventions - Other (Subventions)
<b>Income</b>		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	0.00	0.00
4010-10 · State Assistance Reimbursements	0.00	0.00
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4090-00 · Interest Income	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	0.00	155.00
6011-00 · Capital Acquisitions	0.00	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6016-00 · Equipment Rent	0.00	1,839.00
6020-00 · Engineering	0.00	2,609.91
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	0.00	0.00
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
6022-40 · Auto Insurance	0.00	0.00
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>0.00</b>
6024-00 · Legal	0.00	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	25,109.97
6028-02 · Payroll Taxes	0.00	2,019.76
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	25,455.20	0.00
6034-00 · Miscellaneous	0.00	0.00
6035-00 · Rent	0.00	0.00
<b>6036-00 · Utilities</b>		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
<b>Total 6036-00 · Utilities</b>	<b>0.00</b>	<b>0.00</b>
6037-00 · Telephone	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	399.85	0.00
6041-00 · Road Repairs	0.00	0.00
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-00 · Oil & Fuel - Other	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>0.00</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

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	2023 Flood Event (Subventions)	Subventions - Other (Subventions)
6043-00 · Taxes and licenses	0.00	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6051-01 · Pump station repair & maintenanc	0.00	0.00
6053-00 · DWR expense	0.00	0.00
6059-00 · Habitat Mitigation Enhancement	0.00	0.00
6060-00 · Wetland Development expense	0.00	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
6230-00 · Website expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>25,855.05</b>	<b>31,733.64</b>
6070-00 · Unexpend Special Project Funds	0.00	0.00
6222-00 · Shared habitat expense	0.00	0.00
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	1,228.23
7014-00 · Repair & Grading of Levee Roads	0.00	5,700.25
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	1,200.00
7016-00 · Repair of Levee Erosion & Sub - Other	0.00	81,883.00
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>0.00</b>	<b>83,083.00</b>
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	10,844.36	0.00
7028-00 · Flood Emergency Planning - Other	0.00	1,848.06
<b>Total 7028-00 · Flood Emergency Planning</b>	<b>10,844.36</b>	<b>1,848.06</b>
7035-00 · Accounting Subvention Expense	0.00	1,620.00
7036-00 · Engineering Subvention Expense	16,662.50	34,216.90
7038-00 · Other Maintenance	0.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>27,506.86</b>	<b>127,696.44</b>
<b>7700-00 · ENVIRONMENTAL SERVICES</b>		
7710-00 · Permits, Subvention Program	0.00	65.50
<b>Total 7700-00 · ENVIRONMENTAL SERVICES</b>	<b>0.00</b>	<b>65.50</b>
<b>Total Expense</b>	<b>53,361.91</b>	<b>159,495.58</b>
<b>Net Income</b>	<b>-53,361.91</b>	<b>-159,495.58</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

	Total Subventions	TOTAL
<b>Income</b>		
4000-00 · Assessment Income	0.00	590,647.25
4010-00 · State Assistance Income	0.00	203,357.68
4010-10 · State Assistance Reimbursements	0.00	15,840.21
4075-00 · Land Lease (117 & 394.5)	0.00	78,103.50
4080-00 · Miscellaneous Income	0.00	16,073.42
4090-00 · Interest Income	0.00	322.16
4099-00 · Reimbursed	0.00	6,024.46
4099.10 · Rental Income	0.00	1,185.03
<b>Total Income</b>	<b>0.00</b>	<b>911,553.71</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>911,553.71</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	155.00	31,664.67
6011-00 · Capital Acquisitions	0.00	10,300.43
6012-00 · Communications	0.00	2,797.26
6014-00 · Dues and Subscriptions	0.00	5,172.62
6016-00 · Equipment Rent	1,839.00	14,781.60
6020-00 · Engineering	2,609.91	49,658.24
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	0.00	12,660.94
6022-20 · Health Insurance	0.00	26,476.99
6022-30 · Workers compensation	0.00	4,085.92
6022-40 · Auto Insurance	0.00	2,626.46
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>45,850.31</b>
6024-00 · Legal	0.00	41,172.48
6026-00 · Office expense	0.00	4,056.59
6028-01 · Wages	25,109.97	101,577.18
6028-02 · Payroll Taxes	2,019.76	8,122.88
6028-04 · Employee retirement	0.00	4,611.60
6029-00 · Payroll services fee	0.00	101.50
6030-00 · Repairs and Maintenance	25,455.20	62,488.57
6034-00 · Miscellaneous	0.00	8.00
6035-00 · Rent	0.00	3,500.00
<b>6036-00 · Utilities</b>		
6036-01 · Pump #7964854299-3	0.00	2,666.51
6036-02 · Pump # 7964854299-5	0.00	86,321.85
<b>Total 6036-00 · Utilities</b>	<b>0.00</b>	<b>88,988.36</b>
6037-00 · Telephone	0.00	1,972.03
6039-01 · Reimbursed expenses	0.00	4,015.42
6040-00 · Supplies	399.85	2,527.51
6041-00 · Road Repairs	0.00	2,234.50
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	0.00	3,096.19
6042-15 · Ricky Carter Jr.	0.00	4,256.16
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>7,352.35</b>
6042-02 · Diesel/Bulk Gas	0.00	8,451.91
6042-00 · Oil & Fuel - Other	0.00	88.26
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>15,892.52</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2022 through April 18, 2023

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	Total Subventions	TOTAL
6043-00 · Taxes and licenses	0.00	949.80
6046-00 · Contract Labor	0.00	40,293.59
6047-00 · Consulting	0.00	2,280.00
6050-00 · Permits, licenses & other fees	0.00	4,454.00
6051-01 · Pump station repair & maintenanc	0.00	71,660.00
6053-00 · DWR expense	0.00	6,419.45
6059-00 · Habitat Mitigation Enhancement	0.00	72,303.25
6060-00 · Wetland Development expense	0.00	43,620.74
6220-00 · Security Expense	0.00	5,279.62
6225-00 · Solar Array Project Expenses	0.00	11,915.89
6230-00 · Website expense	0.00	831.88
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>57,588.69</b>	<b>761,502.49</b>
6070-00 · Unexpend Special Project Funds	0.00	5,030.68
6222-00 · Shared habitat expense	0.00	11,000.41
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	1,228.23	1,228.23
7014-00 · Repair & Grading of Levee Roads	5,700.25	5,700.25
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	1,200.00	1,200.00
7016-00 · Repair of Levee Erosion & Sub - Other	81,883.00	81,883.00
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>83,083.00</b>	<b>83,083.00</b>
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	10,844.36	10,844.36
7028-00 · Flood Emergency Planning - Other	1,848.06	1,848.06
<b>Total 7028-00 · Flood Emergency Planning</b>	<b>12,692.42</b>	<b>12,692.42</b>
7035-00 · Accounting Subvention Expense	1,620.00	1,620.00
7036-00 · Engineering Subvention Expense	50,879.40	50,879.40
7038-00 · Other Maintenance	0.00	3,798.25
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>155,203.30</b>	<b>159,001.55</b>
<b>7700-00 · ENVIRONMENTAL SERVICES</b>		
7710-00 · Permits, Subvention Program	65.50	65.50
<b>Total 7700-00 · ENVIRONMENTAL SERVICES</b>	<b>65.50</b>	<b>65.50</b>
<b>Total Expense</b>	<b>212,857.49</b>	<b>936,600.63</b>
<b>Net Income</b>	<b>-212,857.49</b>	<b>-25,046.92</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1, 2022 through April 18, 2023**

	Jul 1, '22 - Apr 18, 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Assessment Income	590,647.25	591,793.53	-1,146.28	99.8%
4075-00 · Land Lease (117 & 394.5)	78,103.50	77,650.20	453.30	100.6%
4080-00 · Miscellaneous Income	16,073.42	0.00	16,073.42	100.0%
4090-00 · Interest Income	0.23	0.00	0.23	100.0%
4099-00 · Reimbursed	6,024.46	0.00	6,024.46	100.0%
4099.10 · Rental Income	1,185.03	1,580.00	-394.97	75.0%
<b>Total Income</b>	<b>692,033.89</b>	<b>671,023.73</b>	<b>21,010.16</b>	<b>103.1%</b>
<b>Gross Profit</b>	<b>692,033.89</b>	<b>671,023.73</b>	<b>21,010.16</b>	<b>103.1%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	28,251.17	38,000.00	-9,748.83	74.3%
6011-00 · Capital Acquisitions	10,300.43	0.00	10,300.43	100.0%
6012-00 · Communications	2,797.26	6,000.00	-3,202.74	46.6%
6014-00 · Dues and Subscriptions	5,172.62	2,500.00	2,672.62	206.9%
6016-00 · Equipment Rent	12,942.60	2,000.00	10,942.60	647.1%
6020-00 · Engineering	37,617.92	55,000.00	-17,382.08	68.4%
6022-00 · Insurance				
6022-10 · General Insurance	11,482.18	25,000.00	-13,517.82	45.9%
6022-20 · Health Insurance	26,476.99	50,000.00	-23,523.01	53.0%
6022-30 · Workers compensation	4,085.92	5,000.00	-914.08	81.7%
6022-40 · Auto Insurance	2,626.46	3,500.00	-873.54	75.0%
<b>Total 6022-00 · Insurance</b>	<b>44,671.55</b>	<b>83,500.00</b>	<b>-38,828.45</b>	<b>53.5%</b>
6023-00 · Contingency Reserve	0.00	12,648.73	-12,648.73	0.0%
6024-00 · Legal	36,296.96	20,000.00	16,296.96	181.5%
6026-00 · Office expense	4,056.59	4,000.00	56.59	101.4%
6028-01 · Wages	76,467.21	85,000.00	-8,532.79	90.0%
6028-02 · Payroll Taxes	6,103.12	8,500.00	-2,396.88	71.8%
6028-04 · Employee retirement	4,611.60	9,000.00	-4,388.40	51.2%
6029-00 · Payroll services fee	101.50	250.00	-148.50	40.6%
6030-00 · Repairs and Maintenance	37,033.37	50,000.00	-12,966.63	74.1%
6034-00 · Miscellaneous	8.00	100.00	-92.00	8.0%
6035-00 · Rent	3,500.00	4,000.00	-500.00	87.5%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	86,321.85	100,000.00	-13,678.15	86.3%
<b>Total 6036-00 · Utilities</b>	<b>86,321.85</b>	<b>100,000.00</b>	<b>-13,678.15</b>	<b>86.3%</b>
6037-00 · Telephone	1,972.03	2,500.00	-527.97	78.9%
6038-00 · Parking & Tolls	0.00	25.00	-25.00	0.0%
6039-01 · Reimbursed expenses	4,015.42	4,500.00	-484.58	89.2%
6040-00 · Supplies	2,127.66	12,500.00	-10,372.34	17.0%
6041-00 · Road Repairs	2,234.50	0.00	2,234.50	100.0%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-10 · Rick Carter	3,096.19	2,750.00	346.19	112.6%
6042-15 · Ricky Carter Jr.	4,256.16	4,000.00	256.16	106.4%
<b>Total 6042-01 · Gasoline</b>	<b>7,352.35</b>	<b>6,750.00</b>	<b>602.35</b>	<b>108.9%</b>
6042-02 · Diesel/Bulk Gas	8,451.91	3,750.00	4,701.91	225.4%
6042-03 · Oil	0.00	2,000.00	-2,000.00	0.0%
6042-00 · Oil & Fuel - Other	88.26	0.00	88.26	100.0%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>15,892.52</b>	<b>12,500.00</b>	<b>3,392.52</b>	<b>127.1%</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1, 2022 through April 18, 2023**

	Jul 1, '22 - Apr 18, 23	Budget	\$ Over Budget	% of Budget
6043-00 · Taxes and licenses	949.80	1,000.00	-50.20	95.0%
6047-00 · Consulting	2,070.00	3,500.00	-1,430.00	59.1%
6050-00 · Permits, licenses & other fees	4,454.00	1,000.00	3,454.00	445.4%
6051-01 · Pump station repair & maintenanc	71,660.00	100,000.00	-28,340.00	71.7%
6220-00 · Security Expense	5,279.62	2,500.00	2,779.62	211.2%
6225-00 · Solar Array Project Expenses	11,915.89	50,000.00	-38,084.11	23.8%
6230-00 · Website expense	831.88	500.00	331.88	166.4%
<b>Total 6000-00 · GENERAL AND ADMINISTRA...</b>	<b>519,657.07</b>	<b>671,023.73</b>	<b>-151,366.66</b>	<b>77.4%</b>
6070-00 · Unexpend Special Project Funds	5,030.68	0.00	5,030.68	100.0%
7000-00 · ROUTINE LEVEE MAINTENANCE				
7038-00 · Other Maintenance	3,798.25	0.00	3,798.25	100.0%
<b>Total 7000-00 · ROUTINE LEVEE MAINTENA...</b>	<b>3,798.25</b>	<b>0.00</b>	<b>3,798.25</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>528,486.00</b>	<b>671,023.73</b>	<b>-142,537.73</b>	<b>78.8%</b>
<b>Net Income</b>	<b>163,547.89</b>	<b>0.00</b>	<b>163,547.89</b>	<b>100.0%</b>

**Reclamation District 1601**  
**General and Administrative Coverage Ratio**  
**July 1, 2022 through April 18, 2023**

**(100% of G & A + 35% of Subvention Expenses - G & A Income)**

Routine Levee Maintenance	185,727.76
Subvention Wages	<u>27,129.73</u>
Subvention Expenses	<u>212,857.49</u>
X 35%	<u><u>74,500.12</u></u>
G & A Expenses	528,486.00
35 % of Subvention Expenses	<u>74,500.12</u>
Total Non Reimbursable	<u>602,986.12</u>
Total G & A Income	692,033.89
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(602,986.12)</u>
<b>G &amp; A Income</b>	<u><u><b>89,047.77</b></u></u>