

RECLAMATION DISTRICT NO. 1601

FINANCIAL STATEMENTS
AND
ACCOUNTANTS' COMPILATION REPORT

SEPTEMBER 16, 2025

Butterfield + Co CPAs, Inc.



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 September 16, 2025, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2025 through September 16, 2025, 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, 2025 through September 16, 2025 and the general and administrative coverage ratio calculation for the period July 1, 2025 through September 16, 2025 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
September 16, 2025

Reclamation District 1601
Statement of Assets, Liabilities and Equity - Modified Cash
As of September 16, 2025

	Sep 16, 25
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Checking account	54,319.23
1025-00 · Savings account - Ag	637.80
1035-00 · BOS - General Revolving Account	937,168.00
1045-00 · BOS - Mitigation Site Trust	40,043.54
1070-00 · BOS - TIMES Project-TW 21-1	711,197.80
1072-00 · BOS - Phase 2 MBP -TW 24-1	968,809.43
1075-00 · BOS - Wetland Dev - SMFA	1,363,022.80
Total Checking/Savings	4,075,198.60
Accounts Receivable	
1225-00 · Accounts receivable - other	1,008.78
Total Accounts Receivable	1,008.78
Total Current Assets	4,076,207.38
TOTAL ASSETS	4,076,207.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	149,389.29
Total Accounts Payable	149,389.29
Other Current Liabilities	
2022-00 · Warrants Payable	2,560,000.00
2200-00 · Payroll Liabilities	2,353.38
Total Other Current Liabilities	2,562,353.38
Total Current Liabilities	2,711,742.67
Total Liabilities	2,711,742.67
Equity	
3140-00 · Fund Balance	2,244,994.29
Net Income	-880,529.58
Total Equity	1,364,464.71
TOTAL LIABILITIES & EQUITY	4,076,207.38

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	21-1.0 TWERP	24-1.0 MBP Phase 2
Income		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	0.00	99,000.00
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4090-00 · Interest Income	7,868.70	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
Total Income	7,868.70	99,000.00
Gross Profit	7,868.70	99,000.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	315.00	315.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6020-00 · Engineering	11,776.48	36,786.75
6022-00 · Insurance		
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	919.88	1,564.68
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	853,155.89	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
Total 6036-00 · Utilities	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-21 · Salvador Ramos	0.00	0.00
6042-22 · Danny Villegas	0.00	0.00
Total 6042-01 · Gasoline	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
Total 6042-00 · Oil & Fuel	0.00	0.00
6044-00 · Interest Expense	0.00	0.00
6046-00 · Contract Labor	47,072.47	0.00
6047-00 · Consulting	810.00	0.00
6048-00 · Construction	164,842.65	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6053-00 · DWR expense	0.00	0.00
6059-00 · Habitat Mitigation Enhancement	27,906.38	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	1,106,798.75	38,666.43
7000-00 · ROUTINE LEVEE MAINTENANCE		
7014-00 · Repair & Grading of Levee Roads	0.00	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	21-1.0 TWERP	24-1.0 MBP Phase 2
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	0.00
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	1,106,798.75	38,666.43
Net Income	-1,098,930.05	60,333.57

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	DWR Trust	General Administrative
Income		
4000-00 · Assessment Income	0.00	656,044.27
4010-00 · State Assistance Income	0.00	0.00
4075-00 · Land Lease (117 & 394.5)	0.00	-1.06
4080-00 · Miscellaneous Income	0.00	173.86
4090-00 · Interest Income	0.00	0.10
4099-00 · Reimbursed	0.00	1,513.17
4099.10 · Rental Income	0.00	526.68
Total Income	0.00	658,257.02
Gross Profit	0.00	658,257.02
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	0.00	8,251.50
6012-00 · Communications	0.00	1,342.20
6014-00 · Dues and Subscriptions	0.00	23.93
6020-00 · Engineering	0.00	5,350.83
6022-00 · Insurance		
6022-20 · Health Insurance	0.00	6,686.30
6022-30 · Workers compensation	0.00	1,713.27
Total 6022-00 · Insurance	0.00	8,399.57
6024-00 · Legal	0.00	12,024.01
6026-00 · Office expense	0.00	473.59
6028-01 · Wages	0.00	22,283.37
6028-02 · Payroll Taxes	0.00	1,739.80
6028-04 · Employee retirement	0.00	2,930.33
6029-00 · Payroll services fee	0.00	85.00
6030-00 · Repairs and Maintenance	0.00	8,837.78
6035-00 · Rent	0.00	1,050.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	48,294.53
Total 6036-00 · Utilities	0.00	48,294.53
6038-00 · Parking & Tolls	0.00	8.00
6039-01 · Reimbursed expenses	0.00	1,758.95
6040-00 · Supplies	0.00	1,861.77
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	1,012.81
6042-21 · Salvador Ramos	0.00	580.80
6042-22 · Danny Villegas	0.00	0.00
Total 6042-01 · Gasoline	0.00	1,593.61
6042-02 · Diesel/Bulk Gas	0.00	2,758.35
Total 6042-00 · Oil & Fuel	0.00	4,351.96
6044-00 · Interest Expense	0.00	17,434.10
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	67.52
6053-00 · DWR expense	2,865.01	0.00
6059-00 · Habitat Mitigation Enhancement	0.00	0.00
6220-00 · Security Expense	0.00	680.00
6225-00 · Solar Array Project Expenses	0.00	529,104.27
Total 6000-00 · GENERAL AND ADMINISTRATIVE	2,865.01	676,353.01
7000-00 · ROUTINE LEVEE MAINTENANCE		
7014-00 · Repair & Grading of Levee Roads	0.00	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	DWR Trust	General Administrative
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	0.00
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	2,865.01	676,353.01
Net Income	-2,865.01	-18,095.99

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	SMFA - Wetland Development	2023 Flood Event (Subventions)
Income		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	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
Total Income	0.00	0.00
Gross Profit	0.00	0.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	589.00	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6020-00 · Engineering	0.00	0.00
6022-00 · Insurance		
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	245.44	0.00
6026-00 · Office expense	339.02	0.00
6028-01 · Wages	4,836.00	0.00
6028-02 · Payroll Taxes	444.47	0.00
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	24,940.86	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
Total 6036-00 · Utilities	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-21 · Salvador Ramos	0.00	0.00
6042-22 · Danny Villegas	93.60	0.00
Total 6042-01 · Gasoline	93.60	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
Total 6042-00 · Oil & Fuel	93.60	0.00
6044-00 · Interest Expense	0.00	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6053-00 · DWR expense	0.00	0.00
6059-00 · Habitat Mitigation Enhancement	1,420.13	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	32,908.52	0.00
7000-00 · ROUTINE LEVEE MAINTENANCE		
7014-00 · Repair & Grading of Levee Roads	0.00	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	SMFA - Wetland Development	2023 Flood Event (Subventions)
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	0.00
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	636.50
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	636.50
Total Expense	32,908.52	636.50
Net Income	-32,908.52	-636.50

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	Subventions - Other (Subventions)	Total Subventions
Income		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	247,670.00	247,670.00
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
Total Income	247,670.00	247,670.00
Gross Profit	247,670.00	247,670.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	0.00	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6020-00 · Engineering	0.00	0.00
6022-00 · Insurance		
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	0.00	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	8,433.40	8,433.40
6028-02 · Payroll Taxes	645.15	645.15
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	2,084.25	2,084.25
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
Total 6036-00 · Utilities	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-21 · Salvador Ramos	0.00	0.00
6042-22 · Danny Villegas	0.00	0.00
Total 6042-01 · Gasoline	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
Total 6042-00 · Oil & Fuel	0.00	0.00
6044-00 · Interest Expense	0.00	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6053-00 · DWR expense	0.00	0.00
6059-00 · Habitat Mitigation Enhancement	0.00	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	11,162.80	11,162.80
7000-00 · ROUTINE LEVEE MAINTENANCE		
7014-00 · Repair & Grading of Levee Roads	3,054.09	3,054.09

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	Subventions - Other (Subventions)	Total Subventions
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	2,276.71	2,276.71
Total 7016-00 · Repair of Levee Erosion & Sub	2,276.71	2,276.71
7036-00 · Engineering Subvention Expense	17,848.48	18,484.98
7038-00 · Other Maintenance	755.00	755.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	23,934.28	24,570.78
Total Expense	35,097.08	35,733.58
Net Income	212,572.92	211,936.42

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	TOTAL
Income	
4000-00 · Assessment Income	656,044.27
4010-00 · State Assistance Income	346,670.00
4075-00 · Land Lease (117 & 394.5)	-1.06
4080-00 · Miscellaneous Income	173.86
4090-00 · Interest Income	7,868.80
4099-00 · Reimbursed	1,513.17
4099.10 · Rental Income	526.68
Total Income	1,012,795.72
Gross Profit	1,012,795.72
Expense	
6000-00 · GENERAL AND ADMINISTRATIVE	
6010-00 · Accounting	9,470.50
6012-00 · Communications	1,342.20
6014-00 · Dues and Subscriptions	23.93
6020-00 · Engineering	53,914.06
6022-00 · Insurance	
6022-20 · Health Insurance	6,686.30
6022-30 · Workers compensation	1,713.27
Total 6022-00 · Insurance	8,399.57
6024-00 · Legal	14,754.01
6026-00 · Office expense	812.61
6028-01 · Wages	35,552.77
6028-02 · Payroll Taxes	2,829.42
6028-04 · Employee retirement	2,930.33
6029-00 · Payroll services fee	85.00
6030-00 · Repairs and Maintenance	889,018.78
6035-00 · Rent	1,050.00
6036-00 · Utilities	
6036-02 · Pump # 7964854299-5	48,294.53
Total 6036-00 · Utilities	48,294.53
6038-00 · Parking & Tolls	8.00
6039-01 · Reimbursed expenses	1,758.95
6040-00 · Supplies	1,861.77
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-15 · Ricky Carter Jr.	1,012.81
6042-21 · Salvador Ramos	580.80
6042-22 · Danny Villegas	93.60
Total 6042-01 · Gasoline	1,687.21
6042-02 · Diesel/Bulk Gas	2,758.35
Total 6042-00 · Oil & Fuel	4,445.56
6044-00 · Interest Expense	17,434.10
6046-00 · Contract Labor	47,072.47
6047-00 · Consulting	810.00
6048-00 · Construction	164,842.65
6050-00 · Permits, licenses & other fees	67.52
6053-00 · DWR expense	2,865.01
6059-00 · Habitat Mitigation Enhancement	29,326.51
6220-00 · Security Expense	680.00
6225-00 · Solar Array Project Expenses	529,104.27
Total 6000-00 · GENERAL AND ADMINISTRATIVE	1,868,754.52
7000-00 · ROUTINE LEVEE MAINTENANCE	
7014-00 · Repair & Grading of Levee Roads	3,054.09

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through September 16, 2025

	TOTAL
7016-00 · Repair of Levee Erosion & Sub	
7016.01 · Minor Slipouts & Erosion Repair	2,276.71
Total 7016-00 · Repair of Levee Erosion & Sub	2,276.71
7036-00 · Engineering Subvention Expense	18,484.98
7038-00 · Other Maintenance	755.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	24,570.78
Total Expense	1,893,325.30
Net Income	-880,529.58

Reclamation District 1601
Budget vs. Actual
July 1 through September 16, 2025

	Jul 1 - Sep 16, 25	Budget	\$ Over Budget	% of Budget
Income				
4000-00 · Assessment Income	656,044.27	656,044.27	0.00	100.0%
4075-00 · Land Lease (117 & 394.5)	-1.06	166,561.27	-166,562.33	-0.0%
4080-00 · Miscellaneous Income	173.86	0.00	173.86	100.0%
4090-00 · Interest Income	0.10	0.00	0.10	100.0%
4099-00 · Reimbursed	1,513.17	0.00	1,513.17	100.0%
4099.10 · Rental Income	526.68	1,580.00	-1,053.32	33.3%
Total Income	658,257.02	824,185.54	-165,928.52	79.9%
Gross Profit	658,257.02	824,185.54	-165,928.52	79.9%
Expense				
6000-00 · GENERAL AND ADMINISTRATIVE				
6010-00 · Accounting	8,251.50	50,000.00	-41,748.50	16.5%
6012-00 · Communications	1,342.20	6,000.00	-4,657.80	22.4%
6014-00 · Dues and Subscriptions	23.93	6,000.00	-5,976.07	0.4%
6016-00 · Equipment Rent	0.00	5,000.00	-5,000.00	0.0%
6020-00 · Engineering	5,350.83	65,000.00	-59,649.17	8.2%
6022-00 · Insurance				
6022-10 · General Insurance	0.00	15,000.00	-15,000.00	0.0%
6022-20 · Health Insurance	6,686.30	25,000.00	-18,313.70	26.7%
6022-30 · Workers compensation	1,713.27	9,000.00	-7,286.73	19.0%
6022-40 · Auto Insurance	0.00	8,000.00	-8,000.00	0.0%
Total 6022-00 · Insurance	8,399.57	57,000.00	-48,600.43	14.7%
6024-00 · Legal	12,024.01	55,000.00	-42,975.99	21.9%
6026-00 · Office expense	473.59	4,000.00	-3,526.41	11.8%
6028-01 · Wages	22,283.37	100,000.00	-77,716.63	22.3%
6028-02 · Payroll Taxes	1,739.80	8,000.00	-6,260.20	21.7%
6028-04 · Employee retirement	2,930.33	7,000.00	-4,069.67	41.9%
6029-00 · Payroll services fee	85.00	300.00	-215.00	28.3%
6030-00 · Repairs and Maintenance	8,837.78	30,000.00	-21,162.22	29.5%
6031-00 · Canal Cleaning	0.00	30,000.00	-30,000.00	0.0%
6035-00 · Rent	1,050.00	4,200.00	-3,150.00	25.0%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	48,294.53	0.00	48,294.53	100.0%
6036-00 · Utilities - Other	0.00	130,000.00	-130,000.00	0.0%
Total 6036-00 · Utilities	48,294.53	130,000.00	-81,705.47	37.1%
6037-00 · Telephone	0.00	1,000.00	-1,000.00	0.0%
6038-00 · Parking & Tolls	8.00	0.00	8.00	100.0%
6039-01 · Reimbursed expenses	1,758.95	4,500.00	-2,741.05	39.1%
6040-00 · Supplies	1,861.77	6,000.00	-4,138.23	31.0%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-15 · Ricky Carter Jr.	1,012.81	5,000.00	-3,987.19	20.3%
6042-21 · Salvador Ramos	580.80	3,000.00	-2,419.20	19.4%
Total 6042-01 · Gasoline	1,593.61	8,000.00	-6,406.39	19.9%
6042-02 · Diesel/Bulk Gas	2,758.35	8,000.00	-5,241.65	34.5%
6042-03 · Oil	0.00	2,000.00	-2,000.00	0.0%
Total 6042-00 · Oil & Fuel	4,351.96	18,000.00	-13,648.04	24.2%

Reclamation District 1601
Budget vs. Actual
July 1 through September 16, 2025

	Jul 1 - Sep 16, 25	Budget	\$ Over Budget	% of Budget
6043-00 · Taxes and licenses	0.00	1,000.00	-1,000.00	0.0%
6044-00 · Interest Expense	17,434.10	15,000.00	2,434.10	116.2%
6047-00 · Consulting	0.00	1,000.00	-1,000.00	0.0%
6050-00 · Permits, licenses & other fees	67.52	5,000.00	-4,932.48	1.4%
6051-01 · Pump station repair & maintenanc	0.00	10,000.00	-10,000.00	0.0%
6220-00 · Security Expense	680.00	6,000.00	-5,320.00	11.3%
6225-00 · Solar Array Project Expenses	529,104.27	173,785.54	355,318.73	304.5%
6227-00 · Aerial Veg Control Expense	0.00	25,000.00	-25,000.00	0.0%
6230-00 · Website expense	0.00	400.00	-400.00	0.0%
Total 6000-00 · GENERAL AND ADMINISTRATIVE	676,353.01	824,185.54	-147,832.53	82.1%
Total Expense	676,353.01	824,185.54	-147,832.53	82.1%
Net Income	-18,095.99	0.00	-18,095.99	100.0%

Reclamation District 1601
General and Administrative Coverage Ratio
July 1, 2025 through September 16, 2025

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

Routine Levee Maintenance	26,655.03
Subvention Wages	<u>9,078.55</u>
Subvention Expenses	<u>35,733.58</u>
X 35%	<u><u>12,506.75</u></u>

G & A Expenses	676,353.01
35 % of Subvention Expenses	<u>12,506.75</u>
Total Non Reimbursable	<u>688,859.76</u>

Total G & A Income	658,257.02
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(688,859.76)</u>
G & A Loss	<u><u>(30,602.74)</u></u>