

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**OCTOBER 18, 2022**

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 October 18, 2022, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2022 through October 18, 2022, 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 October 18, 2022 and the general and administrative coverage ratio calculation for the period July 1, 2022 through October 18, 2022 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  
October 18, 2022

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of October 18, 2022

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	Oct 18, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	34,948.44
1025-00 · Savings account - Ag	636.20
1035-00 · BOS - General Revolving Account	885,026.15
1045-00 · BOS - Mitigation Site Trust	40,043.54
1055-00 · BOS - Hab Enhan Ph II-TW 14-1	32,668.13
1065-00 · BOS - Five Yr Plan-TW 18-1	5,380.35
1070-00 · BOS - TIMES Project-TW 21-1	58,768.30
1075-00 · BOS - Wetland Dev - SMFA	1,426,756.79
<b>Total Checking/Savings</b>	2,484,227.90
<b>Accounts Receivable</b>	
1225-00 · Accounts receivable - other	10,482.59
<b>Total Accounts Receivable</b>	10,482.59
<b>Total Current Assets</b>	2,494,710.49
<b>TOTAL ASSETS</b>	<b>2,494,710.49</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	1,446.10
<b>Total Other Current Liabilities</b>	1,446.10
<b>Total Current Liabilities</b>	1,446.10
<b>Total Liabilities</b>	1,446.10
<b>Equity</b>	
3140-00 · Fund Balance	2,034,691.01
Net Income	458,573.38
<b>Total Equity</b>	2,493,264.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,494,710.49</b>

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

	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	590.00	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	0.00	86.10
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
<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
6036-00 · Utilities		
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
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
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
<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 through October 18, 2022**

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	14-1.1 Habitat Mitig Enhan Ph 2	18-1.0 DWR 5 Year Plan
6043-00 · Taxes and licenses	0.00	0.00
6047-00 · Consulting	0.00	0.00
6051-01 · Pump station repair	0.00	0.00
6053-00 · DWR expense	0.00	0.00
6059-00 · Habitat Mitigation Enhancement	27,000.00	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>28,406.40</b>	<b>86.10</b>
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
7028-00 · Flood Emergency Planning	0.00	0.00
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	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>28,406.40</b>	<b>86.10</b>
<b>Net Income</b>	<b>84,951.28</b>	<b>-86.10</b>

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

	21-1.0 TIMES Project	DWR Trust
<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	9,979.75
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4090-00 · Interest Income	13.06	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
<b>Total Income</b>	<b>13.06</b>	<b>9,979.75</b>
<b>Gross Profit</b>	<b>13.06</b>	<b>9,979.75</b>
<b>Expense</b>		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	145.00	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	2,313.75	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
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>0.00</b>
6024-00 · Legal	2,026.44	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
<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
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
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
<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 through October 18, 2022**

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	21-1.0 TIMES Project	DWR Trust
6043-00 · Taxes and licenses	0.00	0.00
6047-00 · Consulting	180.00	0.00
6051-01 · Pump station repair	0.00	0.00
6053-00 · DWR expense	0.00	2,220.60
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>4,665.19</b>	<b>2,220.60</b>
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
7028-00 · Flood Emergency Planning	0.00	0.00
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	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>4,665.19</b>	<b>2,220.60</b>
<b>Net Income</b>	<b>-4,652.13</b>	<b>7,759.15</b>

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

	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)	38,825.10	0.00
4080-00 · Miscellaneous Income	258.22	0.00
4090-00 · Interest Income	0.06	0.00
4099-00 · Reimbursed	282.20	0.00
4099.10 · Rental Income	395.01	0.00
<b>Total Income</b>	<b>630,407.84</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>630,407.84</b>	<b>0.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	10,240.67	290.00
6011-00 · Capital Acquisitions	9,426.25	0.00
6012-00 · Communications	1,159.10	0.00
6014-00 · Dues and Subscriptions	404.83	0.00
6016-00 · Equipment Rent	9,492.60	0.00
6020-00 · Engineering	14,419.20	0.00
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	1,419.00	0.00
6022-20 · Health Insurance	10,316.59	0.00
6022-30 · Workers compensation	1,344.78	0.00
<b>Total 6022-00 · Insurance</b>	<b>13,080.37</b>	<b>0.00</b>
6024-00 · Legal	16,736.92	351.52
6026-00 · Office expense	1,412.58	0.00
6028-01 · Wages	27,421.65	0.00
6028-02 · Payroll Taxes	2,152.47	0.00
6028-04 · Employee retirement	2,268.00	0.00
6029-00 · Payroll services fee	38.50	0.00
6030-00 · Repairs and Maintenance	3,219.50	0.00
6034-00 · Miscellaneous	8.00	0.00
6035-00 · Rent	1,400.00	0.00
<b>6036-00 · Utilities</b>		
6036-01 · Pump #7964854299-3	0.00	84.24
6036-02 · Pump # 7964854299-5	21,391.47	0.00
<b>Total 6036-00 · Utilities</b>	<b>21,391.47</b>	<b>84.24</b>
6037-00 · Telephone	617.38	0.00
6039-01 · Reimbursed expenses	1,805.29	0.00
6040-00 · Supplies	1,043.51	0.00
6041-00 · Road Repairs	1,120.00	0.00
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	842.58	0.00
6042-15 · Ricky Carter Jr.	1,531.43	0.00
<b>Total 6042-01 · Gasoline</b>	<b>2,374.01</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	1,897.56	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>4,271.57</b>	<b>0.00</b>



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

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	General Administrative	SMFA - Wetland Development
6043-00 · Taxes and licenses	949.80	0.00
6047-00 · Consulting	0.00	30.00
6051-01 · Pump station repair	60,260.00	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	4,400.00
6220-00 · Security Expense	3,397.12	0.00
6225-00 · Solar Array Project Expenses	3,832.44	0.00
6230-00 · Website expense	411.88	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>211,981.10</b>	<b>5,155.76</b>
6222-00 · Shared habitat expense	0.00	5,084.34
<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
7028-00 · Flood Emergency Planning	0.00	0.00
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	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>211,981.10</b>	<b>10,240.10</b>
<b>Net Income</b>	<b>418,426.74</b>	<b>-10,240.10</b>

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

	Subventions	TOTAL
<b>Income</b>		
4000-00 · Assessment Income	0.00	590,647.25
4010-00 · State Assistance Income	0.00	113,357.68
4010-10 · State Assistance Reimbursements	0.00	9,979.75
4075-00 · Land Lease (117 & 394.5)	0.00	38,825.10
4080-00 · Miscellaneous Income	0.00	258.22
4090-00 · Interest Income	0.00	13.12
4099-00 · Reimbursed	0.00	282.20
4099.10 · Rental Income	0.00	395.01
<b>Total Income</b>	<b>0.00</b>	<b>753,758.33</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>753,758.33</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	0.00	11,265.67
6011-00 · Capital Acquisitions	0.00	9,426.25
6012-00 · Communications	0.00	1,159.10
6014-00 · Dues and Subscriptions	0.00	404.83
6016-00 · Equipment Rent	1,839.00	11,331.60
6020-00 · Engineering	0.00	16,819.05
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	0.00	1,419.00
6022-20 · Health Insurance	0.00	10,316.59
6022-30 · Workers compensation	0.00	1,344.78
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>13,080.37</b>
6024-00 · Legal	0.00	19,931.28
6026-00 · Office expense	0.00	1,412.58
6028-01 · Wages	9,251.78	36,673.43
6028-02 · Payroll Taxes	707.75	2,860.22
6028-04 · Employee retirement	0.00	2,268.00
6029-00 · Payroll services fee	0.00	38.50
6030-00 · Repairs and Maintenance	0.00	3,219.50
6034-00 · Miscellaneous	0.00	8.00
6035-00 · Rent	0.00	1,400.00
<b>6036-00 · Utilities</b>		
6036-01 · Pump #7964854299-3	0.00	84.24
6036-02 · Pump # 7964854299-5	0.00	21,391.47
<b>Total 6036-00 · Utilities</b>	<b>0.00</b>	<b>21,475.71</b>
6037-00 · Telephone	0.00	617.38
6039-01 · Reimbursed expenses	0.00	1,805.29
6040-00 · Supplies	0.00	1,043.51
6041-00 · Road Repairs	0.00	1,120.00
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	0.00	842.58
6042-15 · Ricky Carter Jr.	0.00	1,531.43
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>2,374.01</b>
6042-02 · Diesel/Bulk Gas	0.00	1,897.56
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>4,271.57</b>

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

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	Subventions	TOTAL
6043-00 · Taxes and licenses	0.00	949.80
6047-00 · Consulting	0.00	210.00
6051-01 · Pump station repair	0.00	60,260.00
6053-00 · DWR expense	0.00	2,220.60
6059-00 · Habitat Mitigation Enhancement	0.00	27,000.00
6060-00 · Wetland Development expense	0.00	4,400.00
6220-00 · Security Expense	0.00	3,397.12
6225-00 · Solar Array Project Expenses	0.00	3,832.44
6230-00 · Website expense	0.00	411.88
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>11,798.53</b>	<b>264,313.68</b>
6222-00 · Shared habitat expense	0.00	5,084.34
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	139.24	139.24
7014-00 · Repair & Grading of Levee Roads	5,700.25	5,700.25
7028-00 · Flood Emergency Planning	1,848.06	1,848.06
7035-00 · Accounting Subvention Expense	1,620.00	1,620.00
7036-00 · Engineering Subvention Expense	16,413.88	16,413.88
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>25,721.43</b>	<b>25,721.43</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>37,585.46</b>	<b>295,184.95</b>
<b>Net Income</b>	<b>-37,585.46</b>	<b>458,573.38</b>

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

	Jul 1 - Oct 18, 22	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)	38,825.10	77,650.20	-38,825.10	50.0%
4080-00 · Miscellaneous Income	258.22	0.00	258.22	100.0%
4090-00 · Interest Income	0.06	0.00	0.06	100.0%
4099-00 · Reimbursed	282.20	0.00	282.20	100.0%
4099.10 · Rental Income	395.01	1,580.00	-1,184.99	25.0%
<b>Total Income</b>	<b>630,407.84</b>	<b>671,023.73</b>	<b>-40,615.89</b>	<b>93.9%</b>
<b>Gross Profit</b>	<b>630,407.84</b>	<b>671,023.73</b>	<b>-40,615.89</b>	<b>93.9%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	10,240.67	38,000.00	-27,759.33	26.9%
6011-00 · Capital Acquisitions	9,426.25	0.00	9,426.25	100.0%
6012-00 · Communications	1,159.10	6,000.00	-4,840.90	19.3%
6014-00 · Dues and Subscriptions	404.83	2,500.00	-2,095.17	16.2%
6016-00 · Equipment Rent	9,492.60	2,000.00	7,492.60	474.6%
6020-00 · Engineering	14,419.20	55,000.00	-40,580.80	26.2%
6022-00 · Insurance				
6022-10 · General Insurance	1,419.00	25,000.00	-23,581.00	5.7%
6022-20 · Health Insurance	10,316.59	50,000.00	-39,683.41	20.6%
6022-30 · Workers compensation	1,344.78	5,000.00	-3,655.22	26.9%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
<b>Total 6022-00 · Insurance</b>	<b>13,080.37</b>	<b>83,500.00</b>	<b>-70,419.63</b>	<b>15.7%</b>
6023-00 · Contingency Reserve	0.00	12,648.73	-12,648.73	0.0%
6024-00 · Legal	16,736.92	20,000.00	-3,263.08	83.7%
6026-00 · Office expense	1,412.58	4,000.00	-2,587.42	35.3%
6028-01 · Wages	27,421.65	85,000.00	-57,578.35	32.3%
6028-02 · Payroll Taxes	2,152.47	8,500.00	-6,347.53	25.3%
6028-04 · Employee retirement	2,268.00	9,000.00	-6,732.00	25.2%
6029-00 · Payroll services fee	38.50	250.00	-211.50	15.4%
6030-00 · Repairs and Maintenance	3,219.50	50,000.00	-46,780.50	6.4%
6034-00 · Miscellaneous	8.00	100.00	-92.00	8.0%
6035-00 · Rent	1,400.00	4,000.00	-2,600.00	35.0%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	21,391.47	100,000.00	-78,608.53	21.4%
<b>Total 6036-00 · Utilities</b>	<b>21,391.47</b>	<b>100,000.00</b>	<b>-78,608.53</b>	<b>21.4%</b>
6037-00 · Telephone	617.38	2,500.00	-1,882.62	24.7%
6038-00 · Parking & Tolls	0.00	25.00	-25.00	0.0%
6039-01 · Reimbursed expenses	1,805.29	4,500.00	-2,694.71	40.1%
6040-00 · Supplies	1,043.51	12,500.00	-11,456.49	8.3%
6041-00 · Road Repairs	1,120.00	0.00	1,120.00	100.0%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-10 · Rick Carter	842.58	2,750.00	-1,907.42	30.6%
6042-15 · Ricky Carter Jr.	1,531.43	4,000.00	-2,468.57	38.3%
<b>Total 6042-01 · Gasoline</b>	<b>2,374.01</b>	<b>6,750.00</b>	<b>-4,375.99</b>	<b>35.2%</b>
6042-02 · Diesel/Bulk Gas	1,897.56	3,750.00	-1,852.44	50.6%
6042-03 · Oil	0.00	2,000.00	-2,000.00	0.0%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>4,271.57</b>	<b>12,500.00</b>	<b>-8,228.43</b>	<b>34.2%</b>

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

	Jul 1 - Oct 18, 22	Budget	\$ Over Budget	% of Budget
6043-00 · Taxes and licenses	949.80	1,000.00	-50.20	95.0%
6047-00 · Consulting	0.00	3,500.00	-3,500.00	0.0%
6050-00 · Permits, licenses & other fees	0.00	1,000.00	-1,000.00	0.0%
6051-01 · Pump station repair	60,260.00	100,000.00	-39,740.00	60.3%
6220-00 · Security Expense	3,397.12	2,500.00	897.12	135.9%
6225-00 · Solar Array Project Expenses	3,832.44	50,000.00	-46,167.56	7.7%
6230-00 · Website expense	411.88	500.00	-88.12	82.4%
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>211,981.10</b>	<b>671,023.73</b>	<b>-459,042.63</b>	<b>31.6%</b>
<b>Total Expense</b>	<b>211,981.10</b>	<b>671,023.73</b>	<b>-459,042.63</b>	<b>31.6%</b>
<b>Net Income</b>	<b>418,426.74</b>	<b>0.00</b>	<b>418,426.74</b>	<b>100.0%</b>

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

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

Routine Levee Maintenance	27,625.93
Subvention Wages	<u>9,959.53</u>
Subvention Expenses	<u>37,585.46</u>
X 35%	<u><u>13,154.91</u></u>
G & A Expenses	211,981.10
35 % of Subvention Expenses	<u>13,154.91</u>
Total Non Reimbursable	<u>225,136.01</u>
Total G & A Income	630,407.84
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(225,136.01)</u>
<b>G &amp; A Income</b>	<u><u><b>405,271.83</b></u></u>