

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
ACCOUNTANTS' COMPILATION REPORT

**NOVEMBER 21, 2023**

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 November 21, 2023, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2023 through November 21, 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, 2023 through November 21, 2023 and the general and administrative coverage ratio calculation for the period July 1, 2023 through November 21, 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  
November 21, 2023

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of November 21, 2023

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	Nov 21, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	44,687.54
1025-00 · Savings account - Ag	636.70
1035-00 · BOS - General Revolving Account	530,840.20
1045-00 · BOS - Mitigation Site Trust	40,043.54
1065-00 · BOS - Five Yr Plan-TW 18-1	256.56
1070-00 · BOS - TIMES Project-TW 21-1	1,764,798.41
1075-00 · BOS - Wetland Dev - SMFA	1,323,577.16
<b>Total Checking/Savings</b>	3,704,840.11
<b>Accounts Receivable</b>	
1225-00 · Accounts receivable - other	15,845.65
<b>Total Accounts Receivable</b>	15,845.65
<b>Total Current Assets</b>	3,720,685.76
<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>11,679,753.76</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	3,656.78
<b>Total Other Current Liabilities</b>	3,656.78
<b>Total Current Liabilities</b>	3,656.78
<b>Total Liabilities</b>	3,656.78
<b>Equity</b>	
3100-00 · Fair Market Value of Assets	7,959,068.00
3140-00 · Fund Balance	1,653,937.53
Net Income	2,063,091.45
<b>Total Equity</b>	11,676,096.98
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,679,753.76</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through November 21, 2023

	21-1.0 TIMES Project	DWR Trust
<b>Income</b>		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	1,841,307.00	0.00
4010-10 · State Assistance Reimbursements	0.00	4,412.87
4020-00 · Delta Levee Subvention Income	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4090-00 · Interest Income	734.81	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
<b>Total Income</b>	<b>1,842,041.81</b>	<b>4,412.87</b>
<b>Gross Profit</b>	<b>1,842,041.81</b>	<b>4,412.87</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	345.00	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
6020-00 · Engineering	38,330.03	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	2,607.80	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
6031-00 · Canal Cleaning	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
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-18 · Dominic Calabro	0.00	0.00
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-16 · Grant Haney	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
6042-03 · Oil	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 November 21, 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	61,799.68	0.00
6047-00 · Consulting	30.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6053-00 · DWR expense	0.00	3,556.06
6059-00 · Habitat Mitigation Enhancement	36,575.25	0.00
6060-00 · Wetland Development expense	0.00	0.00
6220-00 · Security Expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>139,687.76</b>	<b>3,556.06</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
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>
7024-00 · Levee Vegetation Control & Mng	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>Total Expense</b>	<b>139,687.76</b>	<b>3,556.06</b>
<b>Net Income</b>	<b>1,702,354.05</b>	<b>856.81</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through November 21, 2023

	General Administrative	SMFA - Wetland Development
<b>Income</b>		
4000-00 · Assessment Income	656,824.02	0.00
4010-00 · State Assistance Income	0.00	225,000.00
4010-10 · State Assistance Reimbursements	0.00	0.00
4020-00 · Delta Levee Subvention Income	0.00	0.00
4080-00 · Miscellaneous Income	366.71	0.00
4090-00 · Interest Income	0.20	0.00
4099-00 · Reimbursed	5,187.68	0.00
4099.10 · Rental Income	658.35	0.00
	663,036.96	225,000.00
<b>Total Income</b>		
	663,036.96	225,000.00
<b>Gross Profit</b>		
	663,036.96	225,000.00
<b>Expense</b>		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	14,677.30	600.00
6011-00 · Capital Acquisitions	1,736.24	0.00
6012-00 · Communications	2,623.74	0.00
6014-00 · Dues and Subscriptions	5,446.33	0.00
6020-00 · Engineering	30,839.32	0.00
6022-00 · Insurance		
6022-10 · General Insurance	1,419.00	-120.75
6022-20 · Health Insurance	10,083.57	0.00
6022-30 · Workers compensation	2,562.25	0.00
	14,064.82	-120.75
<b>Total 6022-00 · Insurance</b>		
	14,064.82	-120.75
6024-00 · Legal	14,837.67	0.00
6026-00 · Office expense	2,703.99	0.00
6028-01 · Wages	47,697.95	0.00
6028-02 · Payroll Taxes	3,753.76	0.00
6028-04 · Employee retirement	3,844.67	0.00
6029-00 · Payroll services fee	61.25	0.00
6030-00 · Repairs and Maintenance	9,923.56	0.00
6031-00 · Canal Cleaning	44,980.71	0.00
6035-00 · Rent	1,750.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	-28.26
6036-02 · Pump # 7964854299-5	59,373.14	0.00
	59,373.14	-28.26
<b>Total 6036-00 · Utilities</b>		
	59,373.14	-28.26
6037-00 · Telephone	912.72	0.00
6039-01 · Reimbursed expenses	1,906.71	0.00
6040-00 · Supplies	3,882.37	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-18 · Dominic Calabro	413.47	0.00
6042-10 · Rick Carter	531.59	0.00
6042-15 · Ricky Carter Jr.	2,492.44	0.00
6042-16 · Grant Haney	184.26	0.00
	3,621.76	0.00
<b>Total 6042-01 · Gasoline</b>		
	3,621.76	0.00
6042-02 · Diesel/Bulk Gas	5,072.86	0.00
6042-03 · Oil	913.45	0.00
	9,608.07	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>		
	9,608.07	0.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through November 21, 2023

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	General Administrative	SMFA - Wetland Development
6043-00 · Taxes and licenses	988.00	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	6,250.01	0.00
6050-00 · Permits, licenses & other fees	1,558.52	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	262,193.73
6220-00 · Security Expense	3,609.71	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>287,030.56</b>	<b>262,644.72</b>
6222-00 · Shared habitat expense	0.00	3,984.65
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	203.65	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>
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>203.65</b>	<b>0.00</b>
<b>Total Expense</b>	<b>287,234.21</b>	<b>266,629.37</b>
<b>Net Income</b>	<b>375,802.75</b>	<b>-41,629.37</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through November 21, 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
4020-00 · Delta Levee Subvention Income	0.00	124,352.00
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>124,352.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>124,352.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	0.00	1,680.00
6011-00 · Capital Acquisitions	0.00	5,052.99
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	11.99
6020-00 · Engineering	0.00	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	0.00	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	18,618.00
6028-02 · Payroll Taxes	0.00	1,542.73
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
6031-00 · Canal Cleaning	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	84.02
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-18 · Dominic Calabro	0.00	0.00
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-16 · Grant Haney	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
6042-03 · Oil	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 November 21, 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
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
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	0.00	26,989.73
6222-00 · Shared habitat expense	0.00	0.00
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	619.71
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	10,095.74
7016-00 · Repair of Levee Erosion & Sub - Other	0.00	12,114.95
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	0.00	22,210.69
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	10,047.50	38,777.16
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	10,047.50	61,607.56
<b>Total Expense</b>	10,047.50	88,597.29
<b>Net Income</b>	<b>-10,047.50</b>	<b>35,754.71</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through November 21, 2023

	Total Subventions	TOTAL
<b>Income</b>		
4000-00 · Assessment Income	0.00	656,824.02
4010-00 · State Assistance Income	0.00	2,066,307.00
4010-10 · State Assistance Reimbursements	0.00	4,412.87
4020-00 · Delta Levee Subvention Income	124,352.00	124,352.00
4080-00 · Miscellaneous Income	0.00	366.71
4090-00 · Interest Income	0.00	735.01
4099-00 · Reimbursed	0.00	5,187.68
4099.10 · Rental Income	0.00	658.35
<b>Total Income</b>	<b>124,352.00</b>	<b>2,858,843.64</b>
<b>Gross Profit</b>	<b>124,352.00</b>	<b>2,858,843.64</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	1,680.00	17,302.30
6011-00 · Capital Acquisitions	5,052.99	6,789.23
6012-00 · Communications	0.00	2,623.74
6014-00 · Dues and Subscriptions	11.99	5,458.32
6020-00 · Engineering	0.00	69,169.35
6022-00 · Insurance		
6022-10 · General Insurance	0.00	1,298.25
6022-20 · Health Insurance	0.00	10,083.57
6022-30 · Workers compensation	0.00	2,562.25
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>13,944.07</b>
6024-00 · Legal	0.00	17,445.47
6026-00 · Office expense	0.00	2,703.99
6028-01 · Wages	18,618.00	66,315.95
6028-02 · Payroll Taxes	1,542.73	5,296.49
6028-04 · Employee retirement	0.00	3,844.67
6029-00 · Payroll services fee	0.00	61.25
6030-00 · Repairs and Maintenance	0.00	9,923.56
6031-00 · Canal Cleaning	0.00	44,980.71
6035-00 · Rent	0.00	1,750.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	-28.26
6036-02 · Pump # 7964854299-5	0.00	59,373.14
<b>Total 6036-00 · Utilities</b>	<b>0.00</b>	<b>59,344.88</b>
6037-00 · Telephone	0.00	912.72
6039-01 · Reimbursed expenses	0.00	1,906.71
6040-00 · Supplies	84.02	3,966.39
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-18 · Dominic Calabro	0.00	413.47
6042-10 · Rick Carter	0.00	531.59
6042-15 · Ricky Carter Jr.	0.00	2,492.44
6042-16 · Grant Haney	0.00	184.26
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>3,621.76</b>
6042-02 · Diesel/Bulk Gas	0.00	5,072.86
6042-03 · Oil	0.00	913.45
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>9,608.07</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through November 21, 2023

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	Total Subventions	TOTAL
6043-00 · Taxes and licenses	0.00	988.00
6046-00 · Contract Labor	0.00	61,799.68
6047-00 · Consulting	0.00	6,280.01
6050-00 · Permits, licenses & other fees	0.00	1,558.52
6053-00 · DWR expense	0.00	3,556.06
6059-00 · Habitat Mitigation Enhancement	0.00	36,575.25
6060-00 · Wetland Development expense	0.00	262,193.73
6220-00 · Security Expense	0.00	3,609.71
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>26,989.73</b>	<b>719,908.83</b>
6222-00 · Shared habitat expense	0.00	3,984.65
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	619.71	823.36
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	10,095.74	10,095.74
7016-00 · Repair of Levee Erosion & Sub - Other	12,114.95	12,114.95
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>22,210.69</b>	<b>22,210.69</b>
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	48,824.66	48,824.66
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>71,655.06</b>	<b>71,858.71</b>
<b>Total Expense</b>	<b>98,644.79</b>	<b>795,752.19</b>
<b>Net Income</b>	<b>25,707.21</b>	<b>2,063,091.45</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through November 21, 2023**

	Jul 1 - Nov 21, 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Assessment Income	656,824.02	656,824.02	0.00	100.0%
4075-00 · Land Lease (117 & 394.5)	0.00	78,700.00	-78,700.00	0.0%
4080-00 · Miscellaneous Income	366.71	0.00	366.71	100.0%
4090-00 · Interest Income	0.20	0.00	0.20	100.0%
4099-00 · Reimbursed	5,187.68	0.00	5,187.68	100.0%
4099.10 · Rental Income	658.35	1,580.00	-921.65	41.7%
<b>Total Income</b>	<b>663,036.96</b>	<b>737,104.02</b>	<b>-74,067.06</b>	<b>90.0%</b>
<b>Gross Profit</b>	<b>663,036.96</b>	<b>737,104.02</b>	<b>-74,067.06</b>	<b>90.0%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	14,677.30	38,000.00	-23,322.70	38.6%
6011-00 · Capital Acquisitions	1,736.24	0.00	1,736.24	100.0%
6012-00 · Communications	2,623.74	6,000.00	-3,376.26	43.7%
6014-00 · Dues and Subscriptions	5,446.33	5,250.00	196.33	103.7%
6016-00 · Equipment Rent	0.00	2,000.00	-2,000.00	0.0%
6020-00 · Engineering	30,839.32	55,000.00	-24,160.68	56.1%
6022-00 · Insurance				
6022-10 · General Insurance	1,419.00	25,000.00	-23,581.00	5.7%
6022-20 · Health Insurance	10,083.57	35,000.00	-24,916.43	28.8%
6022-30 · Workers compensation	2,562.25	5,000.00	-2,437.75	51.2%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
<b>Total 6022-00 · Insurance</b>	<b>14,064.82</b>	<b>68,500.00</b>	<b>-54,435.18</b>	<b>20.5%</b>
6023-00 · Contingency Reserve	0.00	4,279.02	-4,279.02	0.0%
6024-00 · Legal	14,837.67	20,000.00	-5,162.33	74.2%
6026-00 · Office expense	2,703.99	4,000.00	-1,296.01	67.6%
6028-01 · Wages	47,697.95	90,000.00	-42,302.05	53.0%
6028-02 · Payroll Taxes	3,753.76	8,500.00	-4,746.24	44.2%
6028-04 · Employee retirement	3,844.67	7,000.00	-3,155.33	54.9%
6029-00 · Payroll services fee	61.25	250.00	-188.75	24.5%
6030-00 · Repairs and Maintenance	9,923.56	50,000.00	-40,076.44	19.8%
6031-00 · Canal Cleaning	44,980.71	0.00	44,980.71	100.0%
6034-00 · Miscellaneous	0.00	100.00	-100.00	0.0%
6035-00 · Rent	1,750.00	4,200.00	-2,450.00	41.7%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	59,373.14	120,000.00	-60,626.86	49.5%
<b>Total 6036-00 · Utilities</b>	<b>59,373.14</b>	<b>120,000.00</b>	<b>-60,626.86</b>	<b>49.5%</b>
6037-00 · Telephone	912.72	2,500.00	-1,587.28	36.5%
6038-00 · Parking & Tolls	0.00	25.00	-25.00	0.0%
6039-01 · Reimbursed expenses	1,906.71	4,500.00	-2,593.29	42.4%
6040-00 · Supplies	3,882.37	12,500.00	-8,617.63	31.1%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-18 · Dominic Calabro	413.47	0.00	413.47	100.0%
6042-10 · Rick Carter	531.59	4,000.00	-3,468.41	13.3%
6042-15 · Ricky Carter Jr.	2,492.44	5,000.00	-2,507.56	49.8%
6042-16 · Grant Haney	184.26	0.00	184.26	100.0%
<b>Total 6042-01 · Gasoline</b>	<b>3,621.76</b>	<b>9,000.00</b>	<b>-5,378.24</b>	<b>40.2%</b>
6042-02 · Diesel/Bulk Gas	5,072.86	9,000.00	-3,927.14	56.4%
6042-03 · Oil	913.45	2,000.00	-1,086.55	45.7%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>9,608.07</b>	<b>20,000.00</b>	<b>-10,391.93</b>	<b>48.0%</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
July 1 through November 21, 2023

	Jul 1 - Nov 21, 23	Budget	\$ Over Budget	% of Budget
6043-00 · Taxes and licenses	988.00	1,000.00	-12.00	98.8%
6047-00 · Consulting	6,250.01	15,000.00	-8,749.99	41.7%
6050-00 · Permits, licenses & other fees	1,558.52	4,500.00	-2,941.48	34.6%
6051-01 · Pump station repair & mainten	0.00	100,000.00	-100,000.00	0.0%
6220-00 · Security Expense	3,609.71	3,600.00	9.71	100.3%
6225-00 · Solar Array Project Expenses	0.00	50,000.00	-50,000.00	0.0%
6227-00 · Aerial Veg Control Expense	0.00	40,000.00	-40,000.00	0.0%
6230-00 · Website expense	0.00	400.00	-400.00	0.0%
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>287,030.56</b>	<b>737,104.02</b>	<b>-450,073.46</b>	<b>38.9%</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>				
7012-00 · Rodent Control	203.65	0.00	203.65	100.0%
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>203.65</b>	<b>0.00</b>	<b>203.65</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>287,234.21</b>	<b>737,104.02</b>	<b>-449,869.81</b>	<b>39.0%</b>
<b>Net Income</b>	<b>375,802.75</b>	<b>0.00</b>	<b>375,802.75</b>	<b>100.0%</b>

**Reclamation District 1601**  
**General and Administrative Coverage Ratio**  
**July 1, 2023 through November 21, 2023**

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

Routine Levee Maintenance	78,484.06
Subvention Wages	<u>20,160.73</u>
Subvention Expenses	<u>98,644.79</u>
X 35%	<u><u>34,525.68</u></u>
G & A Expenses	287,234.21
35 % of Subvention Expenses	<u>34,525.68</u>
Total Non Reimbursable	<u>321,759.89</u>
Total G & A Income	663,036.96
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(321,759.89)</u>
<b>G &amp; A Income</b>	<u><u><b>341,277.07</b></u></u>