

RECLAMATION DISTRICT NO. 1601

FINANCIAL STATEMENTS
AND
ACCOUNTANTS' COMPILATION REPORT

FEBRUARY 20, 2024

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 February 20, 2024, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2023 through February 20, 2024, 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 February 20, 2024 and the general and administrative coverage ratio calculation for the period July 1, 2023 through February 20, 2024 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
February 20, 2024

Reclamation District 1601
Statement of Assets, Liabilities and Equity - Modified Cash
As of February 20, 2024

	Feb 20, 24
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Checking account	44,480.95
1025-00 · Savings account - Ag	636.85
1035-00 · BOS - General Revolving Account	371,316.88
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	1,672,520.29
1075-00 · BOS - Wetland Dev - SMFA	1,465,851.49
Total Checking/Savings	3,595,106.56
Accounts Receivable	
1225-00 · Accounts receivable - other	18,352.78
Total Accounts Receivable	18,352.78
Total Current Assets	3,613,459.34
Fixed Assets	
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
Total Fixed Assets	7,959,068.00
TOTAL ASSETS	11,572,527.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200-00 · Payroll Liabilities	4,605.51
Total Other Current Liabilities	4,605.51
Total Current Liabilities	4,605.51
Total Liabilities	4,605.51
Equity	
3100-00 · Fair Market Value of Assets	7,959,068.00
3140-00 · Fund Balance	1,653,937.53
Net Income	1,954,916.30
Total Equity	11,567,921.83
TOTAL LIABILITIES & EQUITY	11,572,527.34

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	21-1.0 TIMES Project	DWR Trust
Income		
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
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4086-00 · Insurance Proceeds	0.00	0.00
4090-00 · Interest Income	9,662.97	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
Total Income	1,850,969.97	4,412.87
Gross Profit	1,850,969.97	4,412.87
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	800.00	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
6019-00 · Extraction Costs	0.00	0.00
6020-00 · Engineering	43,738.86	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
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	5,257.72	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
Total 6036-00 · Utilities	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		
6042-18 · 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
Total 6042-01 · Gasoline	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-03 · Oil	0.00	0.00
Total 6042-00 · Oil & Fuel	0.00	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	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	17,247.42	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6053-00 · DWR expense	0.00	6,182.26
6059-00 · Habitat Mitigation Enhancement	123,295.50	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
Total 6000-00 · GENERAL AND ADMINISTRATIVE	252,139.18	6,182.26
6222-00 · Shared habitat expense	0.00	0.00
7000-00 · ROUTINE LEVEE MAINTENANCE		
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
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	252,139.18	6,182.26
Net Income	1,598,830.79	-1,769.39

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	General Administrative	SMFA - Wetland Development
Income		
4000-00 · Assessment Income	656,824.02	0.00
4010-00 · State Assistance Income	0.00	375,000.00
4010-10 · State Assistance Reimbursements	0.00	0.00
4020-00 · Delta Levee Subvention Income	0.00	0.00
4075-00 · Land Lease (117 & 394.5)	39,421.19	0.00
4080-00 · Miscellaneous Income	1,136.36	0.00
4086-00 · Insurance Proceeds	43,254.11	0.00
4090-00 · Interest Income	0.35	0.00
4099-00 · Reimbursed	7,205.24	0.00
4099.10 · Rental Income	921.69	0.00
Total Income	748,762.96	375,000.00
Gross Profit	748,762.96	375,000.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	25,485.10	1,145.00
6011-00 · Capital Acquisitions	2,327.95	0.00
6012-00 · Communications	4,036.77	0.00
6014-00 · Dues and Subscriptions	5,503.26	0.00
6016-00 · Equipment Rent	5,647.58	0.00
6019-00 · Extraction Costs	56,443.28	0.00
6020-00 · Engineering	39,672.67	0.00
6022-00 · Insurance		
6022-10 · General Insurance	1,344.00	-120.75
6022-20 · Health Insurance	13,049.59	0.00
6022-30 · Workers compensation	3,691.75	0.00
Total 6022-00 · Insurance	18,085.34	-120.75
6024-00 · Legal	21,520.52	553.28
6026-00 · Office expense	5,259.11	0.00
6028-01 · Wages	77,798.52	0.00
6028-02 · Payroll Taxes	6,276.06	0.00
6028-04 · Employee retirement	7,615.43	0.00
6029-00 · Payroll services fee	130.25	0.00
6030-00 · Repairs and Maintenance	16,920.89	0.00
6031-00 · Canal Cleaning	44,980.71	0.00
6035-00 · Rent	2,800.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	-28.26
6036-02 · Pump # 7964854299-5	88,593.12	0.00
Total 6036-00 · Utilities	88,593.12	-28.26
6037-00 · Telephone	2,504.44	0.00
6039-01 · Reimbursed expenses	2,758.15	0.00
6040-00 · Supplies	4,982.57	0.00
6041-00 · Road Repairs	3,064.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-18 · Dominic Calabro	1,576.15	0.00
6042-10 · Rick Carter	531.59	0.00
6042-15 · Ricky Carter Jr.	4,109.20	0.00
6042-16 · Grant Haney	184.26	0.00
Total 6042-01 · Gasoline	6,401.20	0.00
6042-02 · Diesel/Bulk Gas	7,559.19	0.00
6042-03 · Oil	913.45	0.00
Total 6042-00 · Oil & Fuel	14,873.84	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	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	1,977.91	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	266,669.68
6220-00 · Security Expense	2,391.46	0.00
6225-00 · Solar Array Project Expenses	4,821.25	0.00
6230-00 · Website expense	360.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	474,068.19	268,218.95
6222-00 · Shared habitat expense	0.00	6,136.09
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	203.65	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
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	203.65	0.00
Total Expense	474,271.84	274,355.04
Net Income	274,491.12	100,644.96

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	2023 Flood Event (Subventions)	Subventions - Other (Subventions)
Income		
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
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4086-00 · Insurance Proceeds	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	124,352.00
Gross Profit	0.00	124,352.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
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
6016-00 · Equipment Rent	0.00	0.00
6019-00 · Extraction Costs	0.00	0.00
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
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	0.00	30,297.00
6028-02 · Payroll Taxes	0.00	2,550.75
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
Total 6036-00 · Utilities	0.00	0.00
6037-00 · Telephone	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	84.02
6041-00 · Road Repairs	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
Total 6042-01 · Gasoline	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-03 · Oil	0.00	0.00
Total 6042-00 · Oil & Fuel	0.00	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	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
6225-00 · Solar Array Project Expenses	0.00	0.00
6230-00 · Website expense	0.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	0.00	39,676.75
6222-00 · Shared habitat expense	0.00	0.00
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	0.00	735.97
7014-00 · Repair & Grading of Levee Roads	0.00	16,398.97
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
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	22,210.69
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	15,887.49	46,723.31
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	15,887.49	86,068.94
Total Expense	15,887.49	125,745.69
Net Income	-15,887.49	-1,393.69

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	Total Subventions	TOTAL
Income		
4000-00 · Assessment Income	0.00	656,824.02
4010-00 · State Assistance Income	0.00	2,216,307.00
4010-10 · State Assistance Reimbursements	0.00	4,412.87
4020-00 · Delta Levee Subvention Income	124,352.00	124,352.00
4075-00 · Land Lease (117 & 394.5)	0.00	39,421.19
4080-00 · Miscellaneous Income	0.00	1,136.36
4086-00 · Insurance Proceeds	0.00	43,254.11
4090-00 · Interest Income	0.00	9,663.32
4099-00 · Reimbursed	0.00	7,205.24
4099.10 · Rental Income	0.00	921.69
Total Income	124,352.00	3,103,497.80
Gross Profit	124,352.00	3,103,497.80
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	1,680.00	29,110.10
6011-00 · Capital Acquisitions	5,052.99	7,380.94
6012-00 · Communications	0.00	4,036.77
6014-00 · Dues and Subscriptions	11.99	5,515.25
6016-00 · Equipment Rent	0.00	5,647.58
6019-00 · Extraction Costs	0.00	56,443.28
6020-00 · Engineering	0.00	83,411.53
6022-00 · Insurance		
6022-10 · General Insurance	0.00	1,223.25
6022-20 · Health Insurance	0.00	13,049.59
6022-30 · Workers compensation	0.00	3,691.75
Total 6022-00 · Insurance	0.00	17,964.59
6024-00 · Legal	0.00	27,331.52
6026-00 · Office expense	0.00	5,259.11
6028-01 · Wages	30,297.00	108,095.52
6028-02 · Payroll Taxes	2,550.75	8,826.81
6028-04 · Employee retirement	0.00	7,615.43
6029-00 · Payroll services fee	0.00	130.25
6030-00 · Repairs and Maintenance	0.00	16,920.89
6031-00 · Canal Cleaning	0.00	44,980.71
6035-00 · Rent	0.00	2,800.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	-28.26
6036-02 · Pump # 7964854299-5	0.00	88,593.12
Total 6036-00 · Utilities	0.00	88,564.86
6037-00 · Telephone	0.00	2,504.44
6039-01 · Reimbursed expenses	0.00	2,758.15
6040-00 · Supplies	84.02	5,066.59
6041-00 · Road Repairs	0.00	3,064.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-18 · Dominic Calabro	0.00	1,576.15
6042-10 · Rick Carter	0.00	531.59
6042-15 · Ricky Carter Jr.	0.00	4,109.20
6042-16 · Grant Haney	0.00	184.26
Total 6042-01 · Gasoline	0.00	6,401.20
6042-02 · Diesel/Bulk Gas	0.00	7,559.19
6042-03 · Oil	0.00	913.45
Total 6042-00 · Oil & Fuel	0.00	14,873.84

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2023 through February 20, 2024

	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	23,497.43
6050-00 · Permits, licenses & other fees	0.00	1,977.91
6053-00 · DWR expense	0.00	6,182.26
6059-00 · Habitat Mitigation Enhancement	0.00	123,295.50
6060-00 · Wetland Development expense	0.00	266,669.68
6220-00 · Security Expense	0.00	2,391.46
6225-00 · Solar Array Project Expenses	0.00	4,821.25
6230-00 · Website expense	0.00	360.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	39,676.75	1,040,285.33
6222-00 · Shared habitat expense	0.00	6,136.09
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	735.97	939.62
7014-00 · Repair & Grading of Levee Roads	16,398.97	16,398.97
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
Total 7016-00 · Repair of Levee Erosion & Sub	22,210.69	22,210.69
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	62,610.80	62,610.80
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	101,956.43	102,160.08
Total Expense	141,633.18	1,148,581.50
Net Income	-17,281.18	1,954,916.30

Reclamation District 1601
Budget vs. Actual
July 1, 2023 through February 20, 2024

	Jul 1, '23 - Feb 20, 24	Budget	\$ Over Budget	% of Budget
Income				
4000-00 · Assessment Income	656,824.02	656,824.02	0.00	100.0%
4075-00 · Land Lease (117 & 394.5)	39,421.19	78,700.00	-39,278.81	50.1%
4080-00 · Miscellaneous Income	1,136.36	0.00	1,136.36	100.0%
4086-00 · Insurance Proceeds	43,254.11	0.00	43,254.11	100.0%
4090-00 · Interest Income	0.35	0.00	0.35	100.0%
4099-00 · Reimbursed	7,205.24	0.00	7,205.24	100.0%
4099.10 · Rental Income	921.69	1,580.00	-658.31	58.3%
Total Income	748,762.96	737,104.02	11,658.94	101.6%
Gross Profit	748,762.96	737,104.02	11,658.94	101.6%
Expense				
6000-00 · GENERAL AND ADMINISTRATIVE				
6010-00 · Accounting	25,485.10	38,000.00	-12,514.90	67.1%
6011-00 · Capital Acquisitions	2,327.95	0.00	2,327.95	100.0%
6012-00 · Communications	4,036.77	6,000.00	-1,963.23	67.3%
6014-00 · Dues and Subscriptions	5,503.26	5,250.00	253.26	104.8%
6016-00 · Equipment Rent	5,647.58	2,000.00	3,647.58	282.4%
6019-00 · Extraction Costs	56,443.28	0.00	56,443.28	100.0%
6020-00 · Engineering	39,672.67	55,000.00	-15,327.33	72.1%
6022-00 · Insurance				
6022-10 · General Insurance	1,344.00	25,000.00	-23,656.00	5.4%
6022-20 · Health Insurance	13,049.59	35,000.00	-21,950.41	37.3%
6022-30 · Workers compensation	3,691.75	5,000.00	-1,308.25	73.8%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
Total 6022-00 · Insurance	18,085.34	68,500.00	-50,414.66	26.4%
6023-00 · Contingency Reserve	0.00	4,279.02	-4,279.02	0.0%
6024-00 · Legal	21,520.52	20,000.00	1,520.52	107.6%
6026-00 · Office expense	5,259.11	4,000.00	1,259.11	131.5%
6028-01 · Wages	77,798.52	90,000.00	-12,201.48	86.4%
6028-02 · Payroll Taxes	6,276.06	8,500.00	-2,223.94	73.8%
6028-04 · Employee retirement	7,615.43	7,000.00	615.43	108.8%
6029-00 · Payroll services fee	130.25	250.00	-119.75	52.1%
6030-00 · Repairs and Maintenance	16,920.89	50,000.00	-33,079.11	33.8%
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	2,800.00	4,200.00	-1,400.00	66.7%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	88,593.12	120,000.00	-31,406.88	73.8%
Total 6036-00 · Utilities	88,593.12	120,000.00	-31,406.88	73.8%
6037-00 · Telephone	2,504.44	2,500.00	4.44	100.2%
6038-00 · Parking & Tolls	0.00	25.00	-25.00	0.0%
6039-01 · Reimbursed expenses	2,758.15	4,500.00	-1,741.85	61.3%
6040-00 · Supplies	4,982.57	12,500.00	-7,517.43	39.9%
6041-00 · Road Repairs	3,064.00	0.00	3,064.00	100.0%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-18 · Dominic Calabro	1,576.15	0.00	1,576.15	100.0%
6042-10 · Rick Carter	531.59	4,000.00	-3,468.41	13.3%
6042-15 · Ricky Carter Jr.	4,109.20	5,000.00	-890.80	82.2%
6042-16 · Grant Haney	184.26	0.00	184.26	100.0%
Total 6042-01 · Gasoline	6,401.20	9,000.00	-2,598.80	71.1%
6042-02 · Diesel/Bulk Gas	7,559.19	9,000.00	-1,440.81	84.0%
6042-03 · Oil	913.45	2,000.00	-1,086.55	45.7%
Total 6042-00 · Oil & Fuel	14,873.84	20,000.00	-5,126.16	74.4%

Reclamation District 1601
Budget vs. Actual
July 1, 2023 through February 20, 2024

	Jul 1, '23 - Feb 20, 24	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	1,977.91	4,500.00	-2,522.09	44.0%
6051-01 · Pump station repair & maintenanc	0.00	100,000.00	-100,000.00	0.0%
6220-00 · Security Expense	2,391.46	3,600.00	-1,208.54	66.4%
6225-00 · Solar Array Project Expenses	4,821.25	50,000.00	-45,178.75	9.6%
6227-00 · Aerial Veg Control Expense	0.00	40,000.00	-40,000.00	0.0%
6230-00 · Website expense	360.00	400.00	-40.00	90.0%
Total 6000-00 · GENERAL AND ADMINISTRA...	474,068.19	737,104.02	-263,035.83	64.3%
7000-00 · ROUTINE LEVEE MAINTENANCE				
7012-00 · Rodent Control	203.65	0.00	203.65	100.0%
Total 7000-00 · ROUTINE LEVEE MAINTENA...	203.65	0.00	203.65	100.0%
Total Expense	474,271.84	737,104.02	-262,832.18	64.3%
Net Income	274,491.12	0.00	274,491.12	100.0%

Reclamation District 1601
General and Administrative Coverage Ratio
July 1, 2023 through February 20, 2024

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

Routine Levee Maintenance	108,785.43
Subvention Wages	<u>32,847.75</u>
Subvention Expenses	<u>141,633.18</u>
X 35%	<u><u>49,571.61</u></u>
G & A Expenses	474,271.84
35 % of Subvention Expenses	<u>49,571.61</u>
Total Non Reimbursable	<u>523,843.45</u>
Total G & A Income	748,762.96
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(523,843.45)</u>
G & A Income	<u><u>224,919.51</u></u>