

RECLAMATION DISTRICT NO. 1601

FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

FEBRUARY 21, 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 February 21, 2023, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2022 through February 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, 2022 through February 21, 2023 and the general and administrative coverage ratio calculation for the period July 1, 2022 through February 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
February 21, 2023

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

	Feb 21, 23
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Checking account	36,205.67
1025-00 · Savings account - Ag	636.32
1035-00 · BOS - General Revolving Account	657,191.23
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	117,458.21
1075-00 · BOS - Wetland Dev - SMFA	1,398,852.93
Total Checking/Savings	2,252,174.46
Accounts Receivable	
1225-00 · Accounts receivable - other	16,224.85
Total Accounts Receivable	16,224.85
Total Current Assets	2,268,399.31
TOTAL ASSETS	2,268,399.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200-00 · Payroll Liabilities	3,212.58
Total Other Current Liabilities	3,212.58
Total Current Liabilities	3,212.58
Total Liabilities	3,212.58
Equity	
3140-00 · Fund Balance	2,033,533.45
Net Income	231,653.28
Total Equity	2,265,186.73
TOTAL LIABILITIES & EQUITY	2,268,399.31

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	14-1.1 Habitat Mitig Enhan Ph 2	18-1.0 DWR 5 Year Plan
Income		
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
Total Income	113,357.68	0.00
Gross Profit	113,357.68	0.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
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	329.85
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
Total 6022-00 · Insurance	0.00	0.00
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
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		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
Total 6042-01 · Gasoline	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-00 · Oil & Fuel - Other	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, 2022 through February 21, 2023

	14-1.1 Habitat Mitig Enhan 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
Total 6000-00 · GENERAL AND ADMINISTRATIVE	53,179.90	474.85
6070-00 · Unexpend Special Project Funds	5,030.68	0.00
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
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	0.00	0.00
7028-00 · Flood Emergency Planning - Other	0.00	0.00
Total 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
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
7700-00 · ENVIRONMENTAL SERVICES		
7710-00 · Permits, Subvention Program	0.00	0.00
Total 7700-00 · ENVIRONMENTAL SERVICES	0.00	0.00
Total Expense	58,210.58	474.85
Net Income	55,147.10	-474.85

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	21-1.0 TIMES Project	DWR Trust
Income		
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	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	81.99	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
	90,081.99	9,979.75
Total Income	90,081.99	9,979.75
Gross Profit	90,081.99	9,979.75
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	435.00	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
6022-40 · Auto Insurance	0.00	0.00
	0.00	0.00
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	2,467.40	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
	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		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
	0.00	0.00
Total 6042-01 · Gasoline	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
Total 6042-00 · Oil & Fuel	0.00	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	21-1.0 TIMES Project	DWR Trust
6043-00 · Taxes and licenses	0.00	0.00
6046-00 · Contract Labor	25,584.75	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	5,181.83
6059-00 · Habitat Mitigation Enhancement	8,239.50	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	39,220.40	5,181.83
6070-00 · Unexpend Special Project Funds	0.00	0.00
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
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	0.00	0.00
7028-00 · Flood Emergency Planning - Other	0.00	0.00
Total 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
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
7700-00 · ENVIRONMENTAL SERVICES		
7710-00 · Permits, Subvention Program	0.00	0.00
Total 7700-00 · ENVIRONMENTAL SERVICES	0.00	0.00
Total Expense	39,220.40	5,181.83
Net Income	50,861.59	4,797.92

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	General Administrative	SMFA - Wetland Development
Income		
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	0.18	0.00
4099-00 · Reimbursed	6,024.46	0.00
4099.10 · Rental Income	1,053.36	0.00
Total Income	691,902.17	0.00
Gross Profit	691,902.17	0.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	21,441.67	875.00
6011-00 · Capital Acquisitions	10,300.43	0.00
6012-00 · Communications	2,403.30	0.00
6014-00 · Dues and Subscriptions	5,166.64	0.00
6016-00 · Equipment Rent	12,942.60	0.00
6020-00 · Engineering	30,683.55	0.00
6022-00 · Insurance		
6022-10 · General Insurance	11,482.18	1,178.76
6022-20 · Health Insurance	20,976.45	0.00
6022-30 · Workers compensation	3,245.10	0.00
6022-40 · Auto Insurance	2,626.46	0.00
Total 6022-00 · Insurance	38,330.19	1,178.76
6024-00 · Legal	27,852.19	544.44
6026-00 · Office expense	2,695.27	0.00
6028-01 · Wages	65,076.87	0.00
6028-02 · Payroll Taxes	5,214.15	0.00
6028-04 · Employee retirement	4,611.60	0.00
6029-00 · Payroll services fee	85.75	0.00
6030-00 · Repairs and Maintenance	34,017.09	0.00
6034-00 · Miscellaneous	8.00	0.00
6035-00 · Rent	2,800.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	1,278.85
6036-02 · Pump # 7964854299-5	57,946.85	0.00
Total 6036-00 · Utilities	57,946.85	1,278.85
6037-00 · Telephone	1,502.87	0.00
6039-01 · Reimbursed expenses	3,269.71	0.00
6040-00 · Supplies	1,811.98	0.00
6041-00 · Road Repairs	2,234.50	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	2,574.11	0.00
6042-15 · Ricky Carter Jr.	3,250.27	0.00
Total 6042-01 · Gasoline	5,824.38	0.00
6042-02 · Diesel/Bulk Gas	8,451.91	0.00
6042-00 · Oil & Fuel - Other	88.26	0.00
Total 6042-00 · Oil & Fuel	14,364.55	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	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	0.00	30.00
6050-00 · Permits, licenses & other fees	1,180.00	0.00
6051-01 · Pump station repair & maintenanc	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	39,865.00
6220-00 · Security Expense	4,679.62	0.00
6225-00 · Solar Array Project Expenses	11,770.89	0.00
6230-00 · Website expense	831.88	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	435,831.95	43,772.05
6070-00 · Unexpend Special Project Funds	0.00	0.00
6222-00 · Shared habitat expense	0.00	9,322.45
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
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7028-00 · Flood Emergency Planning		
7028-20 · Flood Emergency Engineering	0.00	0.00
7028-00 · Flood Emergency Planning - Other	0.00	0.00
Total 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
7038-00 · Other Maintenance	3,798.25	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	3,798.25	0.00
7700-00 · ENVIRONMENTAL SERVICES		
7710-00 · Permits, Subvention Program	0.00	0.00
Total 7700-00 · ENVIRONMENTAL SERVICES	0.00	0.00
Total Expense	439,630.20	53,094.50
Net Income	252,271.97	-53,094.50

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	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
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	0.00	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	1,839.00
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
6022-40 · Auto Insurance	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	21,270.12
6028-02 · Payroll Taxes	0.00	1,726.01
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
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	399.85
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
Total 6042-01 · Gasoline	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-00 · Oil & Fuel - Other	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, 2022 through February 21, 2023

	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
Total 6000-00 · GENERAL AND ADMINISTRATIVE	0.00	25,234.98
6070-00 · Unexpend Special Project Funds	0.00	0.00
6222-00 · Shared habitat expense	0.00	0.00
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	0.00	1,098.53
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
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	1,200.00
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
Total 7028-00 · Flood Emergency Planning	10,844.36	1,848.06
7035-00 · Accounting Subvention Expense	0.00	1,620.00
7036-00 · Engineering Subvention Expense	0.00	30,244.27
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	10,844.36	41,711.11
7700-00 · ENVIRONMENTAL SERVICES		
7710-00 · Permits, Subvention Program	0.00	65.50
Total 7700-00 · ENVIRONMENTAL SERVICES	0.00	65.50
Total Expense	10,844.36	67,011.59
Net Income	-10,844.36	-67,011.59

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	Total Subventions	TOTAL
Income		
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	9,979.75
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	82.17
4099-00 · Reimbursed	0.00	6,024.46
4099.10 · Rental Income	0.00	1,053.36
Total Income	0.00	905,321.59
Gross Profit	0.00	905,321.59
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	0.00	24,260.17
6011-00 · Capital Acquisitions	0.00	10,300.43
6012-00 · Communications	0.00	2,403.30
6014-00 · Dues and Subscriptions	0.00	5,166.64
6016-00 · Equipment Rent	1,839.00	14,781.60
6020-00 · Engineering	0.00	33,327.15
6022-00 · Insurance		
6022-10 · General Insurance	0.00	12,660.94
6022-20 · Health Insurance	0.00	20,976.45
6022-30 · Workers compensation	0.00	3,245.10
6022-40 · Auto Insurance	0.00	2,626.46
Total 6022-00 · Insurance	0.00	39,508.95
6024-00 · Legal	0.00	31,680.43
6026-00 · Office expense	0.00	2,695.27
6028-01 · Wages	21,270.12	86,346.99
6028-02 · Payroll Taxes	1,726.01	6,940.16
6028-04 · Employee retirement	0.00	4,611.60
6029-00 · Payroll services fee	0.00	85.75
6030-00 · Repairs and Maintenance	0.00	34,017.09
6034-00 · Miscellaneous	0.00	8.00
6035-00 · Rent	0.00	2,800.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	1,278.85
6036-02 · Pump # 7964854299-5	0.00	57,946.85
Total 6036-00 · Utilities	0.00	59,225.70
6037-00 · Telephone	0.00	1,502.87
6039-01 · Reimbursed expenses	0.00	3,269.71
6040-00 · Supplies	399.85	2,211.83
6041-00 · Road Repairs	0.00	2,234.50
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	0.00	2,574.11
6042-15 · Ricky Carter Jr.	0.00	3,250.27
Total 6042-01 · Gasoline	0.00	5,824.38
6042-02 · Diesel/Bulk Gas	0.00	8,451.91
6042-00 · Oil & Fuel - Other	0.00	88.26
Total 6042-00 · Oil & Fuel	0.00	14,364.55

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2022 through February 21, 2023

	Total Subventions	TOTAL
6043-00 · Taxes and licenses	0.00	949.80
6046-00 · Contract Labor	0.00	25,584.75
6047-00 · Consulting	0.00	210.00
6050-00 · Permits, licenses & other fees	0.00	1,180.00
6051-01 · Pump station repair & maintenanc	0.00	71,660.00
6053-00 · DWR expense	0.00	5,181.83
6059-00 · Habitat Mitigation Enhancement	0.00	59,239.50
6060-00 · Wetland Development expense	0.00	39,865.00
6220-00 · Security Expense	0.00	4,679.62
6225-00 · Solar Array Project Expenses	0.00	11,770.89
6230-00 · Website expense	0.00	831.88
Total 6000-00 · GENERAL AND ADMINISTRATIVE	25,234.98	602,895.96
6070-00 · Unexpend Special Project Funds	0.00	5,030.68
6222-00 · Shared habitat expense	0.00	9,322.45
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	1,098.53	1,098.53
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
Total 7016-00 · Repair of Levee Erosion & Sub	1,200.00	1,200.00
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
Total 7028-00 · Flood Emergency Planning	12,692.42	12,692.42
7035-00 · Accounting Subvention Expense	1,620.00	1,620.00
7036-00 · Engineering Subvention Expense	30,244.27	30,244.27
7038-00 · Other Maintenance	0.00	3,798.25
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	52,555.47	56,353.72
7700-00 · ENVIRONMENTAL SERVICES		
7710-00 · Permits, Subvention Program	65.50	65.50
Total 7700-00 · ENVIRONMENTAL SERVICES	65.50	65.50
Total Expense	77,855.95	673,668.31
Net Income	-77,855.95	231,653.28

Reclamation District 1601
Budget vs. Actual
July 1, 2022 through February 21, 2023

	Jul 1, '22 - Feb 21, 23	Budget	\$ Over Budget	% of Budget
Income				
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	0.18	0.00	0.18	100.0%
4099-00 · Reimbursed	6,024.46	0.00	6,024.46	100.0%
4099.10 · Rental Income	1,053.36	1,580.00	-526.64	66.7%
Total Income	691,902.17	671,023.73	20,878.44	103.1%
Gross Profit	691,902.17	671,023.73	20,878.44	103.1%
Expense				
6000-00 · GENERAL AND ADMINISTRATIVE				
6010-00 · Accounting	21,441.67	38,000.00	-16,558.33	56.4%
6011-00 · Capital Acquisitions	10,300.43	0.00	10,300.43	100.0%
6012-00 · Communications	2,403.30	6,000.00	-3,596.70	40.1%
6014-00 · Dues and Subscriptions	5,166.64	2,500.00	2,666.64	206.7%
6016-00 · Equipment Rent	12,942.60	2,000.00	10,942.60	647.1%
6020-00 · Engineering	30,683.55	55,000.00	-24,316.45	55.8%
6022-00 · Insurance				
6022-10 · General Insurance	11,482.18	25,000.00	-13,517.82	45.9%
6022-20 · Health Insurance	20,976.45	50,000.00	-29,023.55	42.0%
6022-30 · Workers compensation	3,245.10	5,000.00	-1,754.90	64.9%
6022-40 · Auto Insurance	2,626.46	3,500.00	-873.54	75.0%
Total 6022-00 · Insurance	38,330.19	83,500.00	-45,169.81	45.9%
6023-00 · Contingency Reserve	0.00	12,648.73	-12,648.73	0.0%
6024-00 · Legal	27,852.19	20,000.00	7,852.19	139.3%
6026-00 · Office expense	2,695.27	4,000.00	-1,304.73	67.4%
6028-01 · Wages	65,076.87	85,000.00	-19,923.13	76.6%
6028-02 · Payroll Taxes	5,214.15	8,500.00	-3,285.85	61.3%
6028-04 · Employee retirement	4,611.60	9,000.00	-4,388.40	51.2%
6029-00 · Payroll services fee	85.75	250.00	-164.25	34.3%
6030-00 · Repairs and Maintenance	34,017.09	50,000.00	-15,982.91	68.0%
6034-00 · Miscellaneous	8.00	100.00	-92.00	8.0%
6035-00 · Rent	2,800.00	4,000.00	-1,200.00	70.0%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	57,946.85	100,000.00	-42,053.15	57.9%
Total 6036-00 · Utilities	57,946.85	100,000.00	-42,053.15	57.9%
6037-00 · Telephone	1,502.87	2,500.00	-997.13	60.1%
6038-00 · Parking & Tolls	0.00	25.00	-25.00	0.0%
6039-01 · Reimbursed expenses	3,269.71	4,500.00	-1,230.29	72.7%
6040-00 · Supplies	1,811.98	12,500.00	-10,688.02	14.5%
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	2,574.11	2,750.00	-175.89	93.6%
6042-15 · Ricky Carter Jr.	3,250.27	4,000.00	-749.73	81.3%
Total 6042-01 · Gasoline	5,824.38	6,750.00	-925.62	86.3%
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%
Total 6042-00 · Oil & Fuel	14,364.55	12,500.00	1,864.55	114.9%

Reclamation District 1601
Budget vs. Actual
July 1, 2022 through February 21, 2023

	Jul 1, '22 - Feb 21, 23	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	1,180.00	1,000.00	180.00	118.0%
6051-01 · Pump station repair & maintenanc	71,660.00	100,000.00	-28,340.00	71.7%
6220-00 · Security Expense	4,679.62	2,500.00	2,179.62	187.2%
6225-00 · Solar Array Project Expenses	11,770.89	50,000.00	-38,229.11	23.5%
6230-00 · Website expense	831.88	500.00	331.88	166.4%
Total 6000-00 · GENERAL AND ADMINISTRA...	435,831.95	671,023.73	-235,191.78	65.0%
7000-00 · ROUTINE LEVEE MAINTENANCE				
7038-00 · Other Maintenance	3,798.25	0.00	3,798.25	100.0%
Total 7000-00 · ROUTINE LEVEE MAINTENA...	3,798.25	0.00	3,798.25	100.0%
Total Expense	439,630.20	671,023.73	-231,393.53	65.5%
Net Income	252,271.97	0.00	252,271.97	100.0%

Reclamation District 1601
General and Administrative Coverage Ratio
July 1, 2022 through February 21, 2023

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

Routine Levee Maintenance	54,859.82
Subvention Wages	<u>22,996.13</u>
Subvention Expenses	<u>77,855.95</u>
X 35%	<u><u>27,249.58</u></u>
G & A Expenses	439,630.20
35 % of Subvention Expenses	<u>27,249.58</u>
Total Non Reimbursable	<u>466,879.78</u>
Total G & A Income	691,902.17
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(466,879.78)</u>
G & A Income	<u><u>225,022.39</u></u>