

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**JUNE 29, 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 June 29, 2022, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2021 through June 29, 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, 2021 through June 29, 2022 and the general and administrative coverage ratio calculation for the period July 1, 2021 through June 29, 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  
June 29, 2022

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of June 29, 2022

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	Jun 29, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	35,690.62
1025-00 · Savings account - Ag	636.12
1035-00 · BOS - General Revolving Account	427,057.20
1045-00 · BOS - Mitigation Site Trust	40,043.54
1055-00 · BOS - Hab Enhan Ph II-TW 14-1	58,663.31
1065-00 · BOS - Five Yr Plan-TW 18-1	5,380.35
1070-00 · BOS - TIMES Project-TW 21-1	62,799.42
1075-00 · BOS - Wetland Dev - SMFA	1,435,934.94
<b>Total Checking/Savings</b>	2,066,205.50
<b>Accounts Receivable</b>	
1225-00 · Accounts receivable - other	502.84
<b>Total Accounts Receivable</b>	502.84
<b>Total Current Assets</b>	2,066,708.34
<b>TOTAL ASSETS</b>	<b>2,066,708.34</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	2,740.02
<b>Total Other Current Liabilities</b>	2,740.02
<b>Total Current Liabilities</b>	2,740.02
<b>Total Liabilities</b>	2,740.02
<b>Equity</b>	
3140-00 · Fund Balance	1,491,394.82
Net Income	572,573.50
<b>Total Equity</b>	2,063,968.32
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,066,708.34</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2021 through June 29, 2022

	14-1.1 Habitat Mitig Enhanc 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	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	461.29	26.00
4095-00 · Permit Fees	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
<b>Total Income</b>	<b>461.29</b>	<b>26.00</b>
<b>Gross Profit</b>	<b>461.29</b>	<b>26.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	1,039.33	235.75
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	2,643.75
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
<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	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
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-25 · Marvis McBride	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, 2021 through June 29, 2022**

	14-1.1 Habitat Mitig Enhanc 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
6050-00 · Permits, licenses & other fees	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	56,564.70	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>57,604.03</b>	<b>2,879.50</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
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>
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
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>57,604.03</b>	<b>2,879.50</b>
<b>Net Income</b>	<b>-57,142.74</b>	<b>-2,853.50</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1, 2021 through June 29, 2022**

	21-1.0 TIMES Project	DWR Trust
<b>Income</b>		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	75,000.00	0.00
4010-10 · State Assistance Reimbursements	0.00	15,096.13
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
4095-00 · Permit Fees	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
<b>Total Income</b>	<b>75,000.00</b>	<b>15,096.13</b>
<b>Gross Profit</b>	<b>75,000.00</b>	<b>15,096.13</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	407.50	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	5,753.50	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
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>0.00</b>
6024-00 · Legal	6,895.20	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
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-25 · Marvis McBride	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, 2021 through June 29, 2022**

	21-1.0 TIMES Project	DWR Trust
6043-00 · Taxes and licenses	0.00	0.00
6047-00 · Consulting	500.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6051-01 · Pump station repair	0.00	0.00
6053-00 · DWR expense	0.00	18,982.99
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>13,556.20</b>	<b>18,982.99</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
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>
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
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>13,556.20</b>	<b>18,982.99</b>
<b>Net Income</b>	<b>61,443.80</b>	<b>-3,886.86</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2021 through June 29, 2022

	General Administrative	Mitigation Site
<b>Income</b>		
4000-00 · Assessment Income	591,793.53	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)	77,650.20	0.00
4080-00 · Miscellaneous Income	15,196.10	0.00
4090-00 · Interest Income	2,067.10	179.84
4095-00 · Permit Fees	6,000.00	0.00
4099-00 · Reimbursed	1,875.91	0.00
4099.10 · Rental Income	395.01	0.00
4100-00 · Sale of assets	5,000.00	0.00
<b>Total Income</b>	<b>699,977.85</b>	<b>179.84</b>
<b>Gross Profit</b>	<b>699,977.85</b>	<b>179.84</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	42,964.75	51.25
6011-00 · Capital Acquisitions	1,600.00	0.00
6012-00 · Communications	4,844.38	0.00
6014-00 · Dues and Subscriptions	2,641.18	0.00
6016-00 · Equipment Rent	5,000.00	0.00
6020-00 · Engineering	90,861.31	0.00
6022-00 · Insurance		
6022-10 · General Insurance	26,887.00	0.00
6022-20 · Health Insurance	42,117.13	0.00
6022-30 · Workers compensation	4,816.62	0.00
6022-40 · Auto Insurance	3,211.00	0.00
<b>Total 6022-00 · Insurance</b>	<b>77,031.75</b>	<b>0.00</b>
6024-00 · Legal	36,999.88	0.00
6026-00 · Office expense	3,678.16	0.00
6028-01 · Wages	100,892.77	0.00
6028-02 · Payroll Taxes	8,098.35	0.00
6028-04 · Employee retirement	8,320.31	0.00
6029-00 · Payroll services fee	124.25	0.00
6030-00 · Repairs and Maintenance	56,370.77	0.00
6034-00 · Miscellaneous	1,437.37	0.00
6035-00 · Rent	4,275.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	94,225.58	0.00
<b>Total 6036-00 · Utilities</b>	<b>94,225.58</b>	<b>0.00</b>
6037-00 · Telephone	2,178.84	0.00
6038-00 · Parking & Tolls	1.75	0.00
6039-01 · Reimbursed expenses	4,570.75	0.00
6040-00 · Supplies	4,166.02	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	2,912.07	0.00
6042-15 · Ricky Carter Jr.	1,737.48	0.00
6042-25 · Marvis McBride	1,793.88	0.00
<b>Total 6042-01 · Gasoline</b>	<b>6,443.43</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	5,411.82	0.00
6042-03 · Oil	29.13	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>11,884.38</b>	<b>0.00</b>



**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1, 2021 through June 29, 2022**

	General Administrative	Mitigation Site
6043-00 · Taxes and licenses	798.74	0.00
6047-00 · Consulting	0.00	0.00
6050-00 · Permits, licenses & other fees	1,249.13	0.00
6051-01 · Pump station repair	46,707.06	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	1,061.00	0.00
6225-00 · Solar Array Project Expenses	9,860.00	0.00
6230-00 · Website expense	984.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>622,827.48</b>	<b>51.25</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
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>
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
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>622,827.48</b>	<b>51.25</b>
<b>Net Income</b>	<b>77,150.37</b>	<b>128.59</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1, 2021 through June 29, 2022

	SMFA - Wetland Development	Subventions
<b>Income</b>		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	450,000.00	0.00
4010-10 · State Assistance Reimbursements	0.00	384,333.00
4075-00 · Land Lease (117 & 394.5)	0.00	0.00
4080-00 · Miscellaneous Income	0.00	0.00
4090-00 · Interest Income	5,718.57	0.00
4095-00 · Permit Fees	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
<b>Total Income</b>	<b>455,718.57</b>	<b>384,333.00</b>
<b>Gross Profit</b>	<b>455,718.57</b>	<b>384,333.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	1,626.16	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	2,455.62
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
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>0.00</b>
6024-00 · Legal	1,345.76	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	12,623.56
6028-02 · Payroll Taxes	0.00	1,033.37
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	306.75	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
<b>Total 6036-00 · Utilities</b>	<b>306.75</b>	<b>0.00</b>
6037-00 · Telephone	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-25 · Marvis McBride	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, 2021 through June 29, 2022**

	SMFA - Wetland Development	Subventions
6043-00 · Taxes and licenses	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	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	226,882.23	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>230,160.90</b>	<b>16,112.55</b>
6222-00 · Shared habitat expense	12,193.45	0.00
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	5,780.14
7014-00 · Repair & Grading of Levee Roads	0.00	4,105.00
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	0.00	2,014.11
7016-00 · Repair of Levee Erosion & Sub - Other	0.00	22,347.75
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>0.00</b>	<b>24,361.86</b>
7035-00 · Accounting Subvention Expense	0.00	1,624.00
7036-00 · Engineering Subvention Expense	0.00	46,604.70
7038-00 · Other Maintenance	0.00	1,375.13
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>83,850.83</b>
<b>Total Expense</b>	<b>242,354.35</b>	<b>99,963.38</b>
<b>Net Income</b>	<b>213,364.22</b>	<b>284,369.62</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1, 2021 through June 29, 2022**

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	TOTAL
<b>Income</b>	
4000-00 · Assessment Income	591,793.53
4010-00 · State Assistance Income	525,000.00
4010-10 · State Assistance Reimbursements	399,429.13
4075-00 · Land Lease (117 & 394.5)	77,650.20
4080-00 · Miscellaneous Income	15,196.10
4090-00 · Interest Income	8,452.80
4095-00 · Permit Fees	6,000.00
4099-00 · Reimbursed	1,875.91
4099.10 · Rental Income	395.01
4100-00 · Sale of assets	5,000.00
	1,630,792.68
<b>Total Income</b>	<b>1,630,792.68</b>
<b>Gross Profit</b>	<b>1,630,792.68</b>
<b>Expense</b>	
6000-00 · GENERAL AND ADMINISTRATIVE	
6010-00 · Accounting	46,324.74
6011-00 · Capital Acquisitions	1,600.00
6012-00 · Communications	4,844.38
6014-00 · Dues and Subscriptions	2,641.18
6016-00 · Equipment Rent	5,000.00
6020-00 · Engineering	101,714.18
6022-00 · Insurance	
6022-10 · General Insurance	26,887.00
6022-20 · Health Insurance	42,117.13
6022-30 · Workers compensation	4,816.62
6022-40 · Auto Insurance	3,211.00
	77,031.75
<b>Total 6022-00 · Insurance</b>	<b>77,031.75</b>
6024-00 · Legal	45,240.84
6026-00 · Office expense	3,678.16
6028-01 · Wages	113,516.33
6028-02 · Payroll Taxes	9,131.72
6028-04 · Employee retirement	8,320.31
6029-00 · Payroll services fee	124.25
6030-00 · Repairs and Maintenance	56,370.77
6034-00 · Miscellaneous	1,437.37
6035-00 · Rent	4,275.00
6036-00 · Utilities	
6036-01 · Pump #7964854299-3	306.75
6036-02 · Pump # 7964854299-5	94,225.58
	94,532.33
<b>Total 6036-00 · Utilities</b>	<b>94,532.33</b>
6037-00 · Telephone	2,178.84
6038-00 · Parking & Tolls	1.75
6039-01 · Reimbursed expenses	4,570.75
6040-00 · Supplies	4,166.02
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-10 · Rick Carter	2,912.07
6042-15 · Ricky Carter Jr.	1,737.48
6042-25 · Marvis McBride	1,793.88
	6,443.43
<b>Total 6042-01 · Gasoline</b>	<b>6,443.43</b>
6042-02 · Diesel/Bulk Gas	5,411.82
6042-03 · Oil	29.13
	11,884.38
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>11,884.38</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1, 2021 through June 29, 2022**

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	TOTAL
6043-00 · Taxes and licenses	798.74
6047-00 · Consulting	500.00
6050-00 · Permits, licenses & other fees	1,249.13
6051-01 · Pump station repair	46,707.06
6053-00 · DWR expense	18,982.99
6059-00 · Habitat Mitigation Enhancement	56,564.70
6060-00 · Wetland Development expense	226,882.23
6220-00 · Security Expense	1,061.00
6225-00 · Solar Array Project Expenses	9,860.00
6230-00 · Website expense	984.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>962,174.90</b>
6222-00 · Shared habitat expense	12,193.45
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>	
7012-00 · Rodent Control	5,780.14
7014-00 · Repair & Grading of Levee Roads	4,105.00
7016-00 · Repair of Levee Erosion & Sub	
7016.01 · Minor Slipouts & Erosion Repair	2,014.11
7016-00 · Repair of Levee Erosion & Sub - Other	22,347.75
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>24,361.86</b>
7035-00 · Accounting Subvention Expense	1,624.00
7036-00 · Engineering Subvention Expense	46,604.70
7038-00 · Other Maintenance	1,375.13
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>83,850.83</b>
<b>Total Expense</b>	<b>1,058,219.18</b>
<b>Net Income</b>	<b>572,573.50</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1, 2021 through June 29, 2022**

	Jul 1, '21 - Jun 2...	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Assessment Income	591,793.53	591,793.53	0.00	100.0%
4075-00 · Land Lease (117 & 394.5)	77,650.20	77,650.20	0.00	100.0%
4080-00 · Miscellaneous Income	15,196.10	0.00	15,196.10	100.0%
4090-00 · Interest Income	2,067.10	0.00	2,067.10	100.0%
4095-00 · Permit Fees	6,000.00	0.00	6,000.00	100.0%
4099-00 · Reimbursed	1,875.91	0.00	1,875.91	100.0%
4099.10 · Rental Income	395.01	0.00	395.01	100.0%
4100-00 · Sale of assets	5,000.00	0.00	5,000.00	100.0%
<b>Total Income</b>	<b>699,977.85</b>	<b>669,443.73</b>	<b>30,534.12</b>	<b>104.6%</b>
<b>Gross Profit</b>	<b>699,977.85</b>	<b>669,443.73</b>	<b>30,534.12</b>	<b>104.6%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	42,964.75	38,000.00	4,964.75	113.1%
6011-00 · Capital Acquisitions	1,600.00	55,000.00	-53,400.00	2.9%
6012-00 · Communications	4,844.38	6,000.00	-1,155.62	80.7%
6014-00 · Dues and Subscriptions	2,641.18	2,500.00	141.18	105.6%
6016-00 · Equipment Rent	5,000.00	2,000.00	3,000.00	250.0%
6020-00 · Engineering	90,861.31	55,000.00	35,861.31	165.2%
<b>6022-00 · Insurance</b>				
6022-10 · General Insurance	26,887.00	25,000.00	1,887.00	107.5%
6022-20 · Health Insurance	42,117.13	50,000.00	-7,882.87	84.2%
6022-30 · Workers compensation	4,816.62	5,000.00	-183.38	96.3%
6022-40 · Auto Insurance	3,211.00	3,500.00	-289.00	91.7%
<b>Total 6022-00 · Insurance</b>	<b>77,031.75</b>	<b>83,500.00</b>	<b>-6,468.25</b>	<b>92.3%</b>
6023-00 · Contingency Reserve	0.00	49,568.73	-49,568.73	0.0%
6024-00 · Legal	36,999.88	20,000.00	16,999.88	185.0%
6026-00 · Office expense	3,678.16	4,000.00	-321.84	92.0%
6028-01 · Wages	100,892.77	85,000.00	15,892.77	118.7%
6028-02 · Payroll Taxes	8,098.35	8,500.00	-401.65	95.3%
6028-04 · Employee retirement	8,320.31	9,000.00	-679.69	92.4%
6029-00 · Payroll services fee	124.25	250.00	-125.75	49.7%
6030-00 · Repairs and Maintenance	56,370.77	35,000.00	21,370.77	161.1%
6034-00 · Miscellaneous	1,437.37	1,000.00	437.37	143.7%
6035-00 · Rent	4,275.00	4,000.00	275.00	106.9%
<b>6036-00 · Utilities</b>				
6036-02 · Pump # 7964854299-5	94,225.58	100,000.00	-5,774.42	94.2%
<b>Total 6036-00 · Utilities</b>	<b>94,225.58</b>	<b>100,000.00</b>	<b>-5,774.42</b>	<b>94.2%</b>
6037-00 · Telephone	2,178.84	2,500.00	-321.16	87.2%
6038-00 · Parking & Tolls	1.75	25.00	-23.25	7.0%
6039-01 · Reimbursed expenses	4,570.75	4,500.00	70.75	101.6%
6040-00 · Supplies	4,166.02	12,500.00	-8,333.98	33.3%
<b>6042-00 · Oil &amp; Fuel</b>				
<b>6042-01 · Gasoline</b>				
6042-10 · Rick Carter	2,912.07	2,750.00	162.07	105.9%
6042-15 · Ricky Carter Jr.	1,737.48	0.00	1,737.48	100.0%
6042-25 · Marvis McBride	1,793.88	4,000.00	-2,206.12	44.8%
<b>Total 6042-01 · Gasoline</b>	<b>6,443.43</b>	<b>6,750.00</b>	<b>-306.57</b>	<b>95.5%</b>
6042-02 · Diesel/Bulk Gas	5,411.82	3,750.00	1,661.82	144.3%
6042-03 · Oil	29.13	2,000.00	-1,970.87	1.5%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>11,884.38</b>	<b>12,500.00</b>	<b>-615.62</b>	<b>95.1%</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1, 2021 through June 29, 2022**

	Jul 1, '21 - Jun 2...	Budget	\$ Over Budget	% of Budget
6043-00 · Taxes and licenses	798.74	100.00	698.74	798.7%
6047-00 · Consulting	0.00	3,500.00	-3,500.00	0.0%
6050-00 · Permits, licenses & other fees	1,249.13	1,000.00	249.13	124.9%
6051-01 · Pump station repair	46,707.06	50,000.00	-3,292.94	93.4%
6220-00 · Security Expense	1,061.00	2,500.00	-1,439.00	42.4%
6225-00 · Solar Array Project Expenses	9,860.00	20,000.00	-10,140.00	49.3%
6230-00 · Website expense	984.00	2,000.00	-1,016.00	49.2%
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>622,827.48</b>	<b>669,443.73</b>	<b>-46,616.25</b>	<b>93.0%</b>
<b>Total Expense</b>	<b>622,827.48</b>	<b>669,443.73</b>	<b>-46,616.25</b>	<b>93.0%</b>
<b>Net Income</b>	<b>77,150.37</b>	<b>0.00</b>	<b>77,150.37</b>	<b>100.0%</b>

**Reclamation District 1601**  
**General and Administrative Coverage Ratio**  
**July 1, 2021 through June 29, 2022**

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

Routine Levee Maintenance	86,306.45
Subvention Wages	<u>13,656.93</u>
Subvention Expenses	<u>99,963.38</u>
X 35%	<u><u>34,987.18</u></u>
G & A Expenses	622,827.48
35 % of Subvention Expenses	<u>34,987.18</u>
Total Non Reimbursable	<u>657,814.66</u>
Total G & A Income	699,977.85
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(657,814.66)</u>
<b>G &amp; A Income</b>	<u><u><b>42,163.19</b></u></u>