

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**AUGUST 15, 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 August 15, 2023, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2023 through August 15, 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 August 15, 2023 and the general and administrative coverage ratio calculation for the period July 1, 2023 through August 15, 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  
August 15, 2023

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of August 15, 2023

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	Aug 15, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	41,300.60
1025-00 · Savings account - Ag	636.55
1035-00 · BOS - General Revolving Account	394,836.54
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	157.68
1075-00 · BOS - Wetland Dev - SMFA	1,339,940.03
<b>Total Checking/Savings</b>	1,817,171.50
<b>Accounts Receivable</b>	
1220-00 · Accounts Receivable-Assessments	642,286.83
1225-00 · Accounts receivable - other	6,246.10
<b>Total Accounts Receivable</b>	648,532.93
<b>Total Current Assets</b>	2,465,704.43
<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>10,424,772.43</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000-00 · Accounts Payable	5,253.89
<b>Total Accounts Payable</b>	5,253.89
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	2,141.53
<b>Total Other Current Liabilities</b>	2,141.53
<b>Total Current Liabilities</b>	7,395.42
<b>Total Liabilities</b>	7,395.42
<b>Equity</b>	
3100-00 · Fair Market Value of Assets	7,959,068.00
3140-00 · Fund Balance	1,912,207.17
Net Income	546,101.84
<b>Total Equity</b>	10,417,377.01
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>10,424,772.43</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through August 15, 2023

	21-1.0 TIMES Project	DWR Trust
<b>Income</b>		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	0.00	0.00
4020-00 · Delta Levee Subvention Income	0.00	0.00
4090-00 · Interest Income	48.12	0.00
4099.10 · Rental Income	0.00	0.00
<b>Total Income</b>	<b>48.12</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>48.12</b>	<b>0.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	150.00	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6020-00 · Engineering	8,470.00	0.00
6022-00 · Insurance		
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	1,734.20	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
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		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>0.00</b>
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	1,445.53
6059-00 · Habitat Mitigation Enhancement	2,901.25	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>75,085.13</b>	<b>1,445.53</b>
6222-00 · Shared habitat expense	0.00	0.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
 July 1 through August 15, 2023

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	21-1.0 TIMES Project	DWR Trust
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	0.00
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>	0.00	0.00
<b>Total Expense</b>	75,085.13	1,445.53
<b>Net Income</b>	<b>-75,037.01</b>	<b>-1,445.53</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through August 15, 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
4020-00 · Delta Levee Subvention Income	0.00	0.00
4090-00 · Interest Income	0.05	0.00
4099.10 · Rental Income	263.34	0.00
<b>Total Income</b>	<b>657,087.41</b>	<b>225,000.00</b>
<b>Gross Profit</b>	<b>657,087.41</b>	<b>225,000.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	3,794.00	150.00
6012-00 · Communications	1,322.95	0.00
6014-00 · Dues and Subscriptions	10.97	0.00
6020-00 · Engineering	20,243.64	0.00
6022-00 · Insurance		
6022-20 · Health Insurance	5,500.26	0.00
6022-30 · Workers compensation	1,432.75	0.00
<b>Total 6022-00 · Insurance</b>	<b>6,933.01</b>	<b>0.00</b>
6024-00 · Legal	5,517.44	0.00
6026-00 · Office expense	456.38	0.00
6028-01 · Wages	16,307.12	0.00
6028-02 · Payroll Taxes	1,297.56	0.00
6028-04 · Employee retirement	3,844.67	0.00
6029-00 · Payroll services fee	21.00	0.00
6030-00 · Repairs and Maintenance	9,315.51	0.00
6035-00 · Rent	700.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	286.29
6036-02 · Pump # 7964854299-5	19,831.02	0.00
<b>Total 6036-00 · Utilities</b>	<b>19,831.02</b>	<b>286.29</b>
6037-00 · Telephone	227.73	0.00
6039-01 · Reimbursed expenses	732.18	0.00
6040-00 · Supplies	672.23	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	278.36	0.00
6042-15 · Ricky Carter Jr.	354.52	0.00
<b>Total 6042-01 · Gasoline</b>	<b>632.88</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	3,791.98	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>4,424.86</b>	<b>0.00</b>
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	2,083.33	0.00
6050-00 · Permits, licenses & other fees	67.52	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	247,997.16
6220-00 · Security Expense	300.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>98,103.12</b>	<b>248,433.45</b>
6222-00 · Shared habitat expense	0.00	1,833.05

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through August 15, 2023**

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	General Administrative	SMFA - Wetland Development
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	203.65	0.00
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>98,306.77</b>	<b>250,266.50</b>
<b>Net Income</b>	<b>558,780.64</b>	<b>-25,266.50</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through August 15, 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
4020-00 · Delta Levee Subvention Income	0.00	124,352.00
4090-00 · Interest Income	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	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6020-00 · Engineering	0.00	0.00
6022-00 · Insurance		
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	5,885.00
6028-02 · Payroll Taxes	0.00	485.24
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
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		
6042-10 · Rick Carter	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>0.00</b>
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>	<b>0.00</b>	<b>6,370.24</b>
6222-00 · Shared habitat expense	0.00	0.00



**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through August 15, 2023**

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	2023 Flood Event (Subventions)	Subventions - Other (Subventions)
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	0.00	131.86
7024-00 · Levee Vegetation Control & Mng	0.00	19,508.53
7036-00 · Engineering Subvention Expense	4,845.00	4,426.13
	4,845.00	24,066.52
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
<b>Total Expense</b>	4,845.00	30,436.76
<b>Net Income</b>	<b>-4,845.00</b>	<b>93,915.24</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through August 15, 2023**

	Total Subventions	TOTAL
<b>Income</b>		
4000-00 · Assessment Income	0.00	656,824.02
4010-00 · State Assistance Income	0.00	225,000.00
4020-00 · Delta Levee Subvention Income	124,352.00	124,352.00
4090-00 · Interest Income	0.00	48.17
4099.10 · Rental Income	0.00	263.34
<b>Total Income</b>	<b>124,352.00</b>	<b>1,006,487.53</b>
<b>Gross Profit</b>	<b>124,352.00</b>	<b>1,006,487.53</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	0.00	4,094.00
6012-00 · Communications	0.00	1,322.95
6014-00 · Dues and Subscriptions	0.00	10.97
6020-00 · Engineering	0.00	28,713.64
6022-00 · Insurance		
6022-20 · Health Insurance	0.00	5,500.26
6022-30 · Workers compensation	0.00	1,432.75
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>6,933.01</b>
6024-00 · Legal	0.00	7,251.64
6026-00 · Office expense	0.00	456.38
6028-01 · Wages	5,885.00	22,192.12
6028-02 · Payroll Taxes	485.24	1,782.80
6028-04 · Employee retirement	0.00	3,844.67
6029-00 · Payroll services fee	0.00	21.00
6030-00 · Repairs and Maintenance	0.00	9,315.51
6035-00 · Rent	0.00	700.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	286.29
6036-02 · Pump # 7964854299-5	0.00	19,831.02
<b>Total 6036-00 · Utilities</b>	<b>0.00</b>	<b>20,117.31</b>
6037-00 · Telephone	0.00	227.73
6039-01 · Reimbursed expenses	0.00	732.18
6040-00 · Supplies	0.00	672.23
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	0.00	278.36
6042-15 · Ricky Carter Jr.	0.00	354.52
<b>Total 6042-01 · Gasoline</b>	<b>0.00</b>	<b>632.88</b>
6042-02 · Diesel/Bulk Gas	0.00	3,791.98
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>0.00</b>	<b>4,424.86</b>
6046-00 · Contract Labor	0.00	61,799.68
6047-00 · Consulting	0.00	2,113.33
6050-00 · Permits, licenses & other fees	0.00	67.52
6053-00 · DWR expense	0.00	1,445.53
6059-00 · Habitat Mitigation Enhancement	0.00	2,901.25
6060-00 · Wetland Development expense	0.00	247,997.16
6220-00 · Security Expense	0.00	300.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>6,370.24</b>	<b>429,437.47</b>
6222-00 · Shared habitat expense	0.00	1,833.05

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through August 15, 2023**

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	Total Subventions	TOTAL
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	131.86	335.51
7024-00 · Levee Vegetation Control & Mng	19,508.53	19,508.53
7036-00 · Engineering Subvention Expense	9,271.13	9,271.13
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	28,911.52	29,115.17
<b>Total Expense</b>	35,281.76	460,385.69
<b>Net Income</b>	<b>89,070.24</b>	<b>546,101.84</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through August 15, 2023**

	Jul 1 - Aug 15, 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%
4090-00 · Interest Income	0.05	0.00	0.05	100.0%
4099.10 · Rental Income	263.34	1,580.00	-1,316.66	16.7%
<b>Total Income</b>	<b>657,087.41</b>	<b>737,104.02</b>	<b>-80,016.61</b>	<b>89.1%</b>
<b>Gross Profit</b>	<b>657,087.41</b>	<b>737,104.02</b>	<b>-80,016.61</b>	<b>89.1%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	3,794.00	38,000.00	-34,206.00	10.0%
6012-00 · Communications	1,322.95	6,000.00	-4,677.05	22.0%
6014-00 · Dues and Subscriptions	10.97	5,250.00	-5,239.03	0.2%
6016-00 · Equipment Rent	0.00	2,000.00	-2,000.00	0.0%
6020-00 · Engineering	20,243.64	55,000.00	-34,756.36	36.8%
6022-00 · Insurance				
6022-10 · General Insurance	0.00	25,000.00	-25,000.00	0.0%
6022-20 · Health Insurance	5,500.26	35,000.00	-29,499.74	15.7%
6022-30 · Workers compensation	1,432.75	5,000.00	-3,567.25	28.7%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
<b>Total 6022-00 · Insurance</b>	<b>6,933.01</b>	<b>68,500.00</b>	<b>-61,566.99</b>	<b>10.1%</b>
6023-00 · Contingency Reserve	0.00	4,279.02	-4,279.02	0.0%
6024-00 · Legal	5,517.44	20,000.00	-14,482.56	27.6%
6026-00 · Office expense	456.38	4,000.00	-3,543.62	11.4%
6028-01 · Wages	16,307.12	90,000.00	-73,692.88	18.1%
6028-02 · Payroll Taxes	1,297.56	8,500.00	-7,202.44	15.3%
6028-04 · Employee retirement	3,844.67	7,000.00	-3,155.33	54.9%
6029-00 · Payroll services fee	21.00	250.00	-229.00	8.4%
6030-00 · Repairs and Maintenance	9,315.51	50,000.00	-40,684.49	18.6%
6034-00 · Miscellaneous	0.00	100.00	-100.00	0.0%
6035-00 · Rent	700.00	4,200.00	-3,500.00	16.7%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	19,831.02	120,000.00	-100,168.98	16.5%
<b>Total 6036-00 · Utilities</b>	<b>19,831.02</b>	<b>120,000.00</b>	<b>-100,168.98</b>	<b>16.5%</b>
6037-00 · Telephone	227.73	2,500.00	-2,272.27	9.1%
6038-00 · Parking & Tolls	0.00	25.00	-25.00	0.0%
6039-01 · Reimbursed expenses	732.18	4,500.00	-3,767.82	16.3%
6040-00 · Supplies	672.23	12,500.00	-11,827.77	5.4%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-10 · Rick Carter	278.36	4,000.00	-3,721.64	7.0%
6042-15 · Ricky Carter Jr.	354.52	5,000.00	-4,645.48	7.1%
<b>Total 6042-01 · Gasoline</b>	<b>632.88</b>	<b>9,000.00</b>	<b>-8,367.12</b>	<b>7.0%</b>
6042-02 · Diesel/Bulk Gas	3,791.98	9,000.00	-5,208.02	42.1%
6042-03 · Oil	0.00	2,000.00	-2,000.00	0.0%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>4,424.86</b>	<b>20,000.00</b>	<b>-15,575.14</b>	<b>22.1%</b>
6043-00 · Taxes and licenses	0.00	1,000.00	-1,000.00	0.0%
6047-00 · Consulting	2,083.33	15,000.00	-12,916.67	13.9%
6050-00 · Permits, licenses & other fees	67.52	4,500.00	-4,432.48	1.5%
6051-01 · Pump station repair & mainten	0.00	100,000.00	-100,000.00	0.0%
6220-00 · Security Expense	300.00	3,600.00	-3,300.00	8.3%
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>98,103.12</b>	<b>737,104.02</b>	<b>-639,000.90</b>	<b>13.3%</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through August 15, 2023**

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	<u>Jul 1 - Aug 15, 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>				
<b>7012-00 · Rodent Control</b>	203.65	0.00	203.65	100.0%
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<u>203.65</u>	<u>0.00</u>	<u>203.65</u>	<u>100.0%</u>
<b>Total Expense</b>	98,306.77	737,104.02	-638,797.25	13.3%
<b>Net Income</b>	<u><b>558,780.64</b></u>	<u><b>0.00</b></u>	<u><b>558,780.64</b></u>	<u><b>100.0%</b></u>

**Reclamation District 1601**  
**General and Administrative Coverage Ratio**  
**July 1, 2023 through August 15, 2023**

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

Routine Levee Maintenance	28,911.52
Subvention Wages	<u>6,370.24</u>
Subvention Expenses	<u>35,281.76</u>
X 35%	<u><u>12,348.62</u></u>
G & A Expenses	98,306.77
35 % of Subvention Expenses	<u>12,348.62</u>
Total Non Reimbursable	<u>110,655.39</u>
Total G & A Income	657,087.41
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(110,655.39)</u>
<b>G &amp; A Income</b>	<u><u><b>546,432.02</b></u></u>