

RECLAMATION DISTRICT NO. 1601

FINANCIAL STATEMENTS
AND
ACCOUNTANTS' COMPILATION REPORT

OCTOBER 21, 2025

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 October 21, 2025, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2025 through October 21, 2025, 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, 2025 through October 21, 2025 and the general and administrative coverage ratio calculation for the period July 1, 2025 through October 21, 2025 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
October 21, 2025

Reclamation District 1601
Statement of Assets, Liabilities and Equity - Modified Cash
As of October 21, 2025

	Oct 21, 25
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Checking account	59,403.15
1025-00 · Savings account - Ag	637.85
1035-00 · BOS - General Revolving Account	315,516.10
1045-00 · BOS - Mitigation Site Trust	40,043.54
1070-00 · BOS - TIMES Project-TW 21-1	468,701.05
1072-00 · BOS - Phase 2 MBP -TW 24-1	925,345.90
1075-00 · BOS - Wetland Dev - SMFA	1,343,441.70
Total Checking/Savings	3,153,089.29
Accounts Receivable	
1225-00 · Accounts receivable - other	7,517.79
Total Accounts Receivable	7,517.79
Total Current Assets	3,160,607.08
TOTAL ASSETS	3,160,607.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	162,584.13
Total Accounts Payable	162,584.13
Other Current Liabilities	
2022-00 · Warrants Payable	2,080,000.00
2200-00 · Payroll Liabilities	3,502.80
Total Other Current Liabilities	2,083,502.80
Total Current Liabilities	2,246,086.93
Total Liabilities	2,246,086.93
Equity	
3140-00 · Fund Balance	2,244,994.29
Net Income	-1,330,474.14
Total Equity	914,520.15
TOTAL LIABILITIES & EQUITY	3,160,607.08

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	21-1.0 TWERP	24-1.0 MBP Phase 2
Income		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	0.00	99,000.00
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	10,486.55	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
	10,486.55	99,000.00
Total Income	10,486.55	99,000.00
Gross Profit	10,486.55	99,000.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	475.00	475.00
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	14,555.23	87,461.30
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
	0.00	0.00
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	919.88	1,564.68
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	1,059,671.28	0.00
6031-00 · Canal Cleaning	0.00	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
	0.00	0.00
Total 6036-00 · Utilities	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
6041-00 · Road Repairs	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-21 · Salvador Ramos	0.00	0.00
6042-22 · Danny Villegas	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
	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 through October 21, 2025

	21-1.0 TWERP	24-1.0 MBP Phase 2
6043-00 · Taxes and licenses	0.00	0.00
6044-00 · Interest Expense	0.00	0.00
6046-00 · Contract Labor	47,072.47	0.00
6047-00 · Consulting	1,170.00	0.00
6048-00 · Construction	222,224.10	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	33,060.34	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	1,379,148.30	89,500.98
7000-00 · ROUTINE LEVEE MAINTENANCE		
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
7024-00 · Levee Vegetation Control & Mng	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
Total Expense	1,379,148.30	89,500.98
Net Income	-1,368,661.75	9,499.02

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	DWR Trust	General Administrative
Income		
4000-00 · Assessment Income	0.00	656,044.27
4010-00 · State Assistance Income	0.00	0.00
4010-10 · State Assistance Reimbursements	6,509.01	0.00
4075-00 · Land Lease (117 & 394.5)	0.00	-1.06
4080-00 · Miscellaneous Income	0.00	173.86
4090-00 · Interest Income	0.00	0.15
4099-00 · Reimbursed	0.00	2,017.56
4099.10 · Rental Income	0.00	526.68
Total Income	6,509.01	658,761.46
Gross Profit	6,509.01	658,761.46
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	0.00	12,092.00
6012-00 · Communications	0.00	2,614.77
6014-00 · Dues and Subscriptions	0.00	154.87
6016-00 · Equipment Rent	0.00	1,854.40
6020-00 · Engineering	0.00	9,572.76
6022-00 · Insurance		
6022-10 · General Insurance	0.00	1,419.00
6022-20 · Health Insurance	0.00	12,754.81
6022-30 · Workers compensation	0.00	2,622.10
Total 6022-00 · Insurance	0.00	16,795.91
6024-00 · Legal	0.00	15,885.24
6026-00 · Office expense	0.00	647.02
6028-01 · Wages	0.00	36,714.25
6028-02 · Payroll Taxes	0.00	2,843.77
6028-04 · Employee retirement	0.00	2,930.33
6029-00 · Payroll services fee	0.00	135.00
6030-00 · Repairs and Maintenance	0.00	10,768.15
6031-00 · Canal Cleaning	0.00	19,515.73
6035-00 · Rent	0.00	1,400.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	64,423.55
Total 6036-00 · Utilities	0.00	64,423.55
6038-00 · Parking & Tolls	0.00	8.00
6039-01 · Reimbursed expenses	0.00	2,330.15
6040-00 · Supplies	0.00	2,415.12
6041-00 · Road Repairs	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	1,252.01
6042-21 · Salvador Ramos	0.00	1,377.20
6042-22 · Danny Villegas	0.00	0.00
Total 6042-01 · Gasoline	0.00	2,629.21
6042-02 · Diesel/Bulk Gas	0.00	2,758.35
Total 6042-00 · Oil & Fuel	0.00	5,387.56

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	DWR Trust	General Administrative
6043-00 · Taxes and licenses	0.00	1,865.76
6044-00 · Interest Expense	0.00	27,245.23
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	67.52
6053-00 · DWR expense	3,955.11	0.00
6059-00 · Habitat Mitigation Enhancement	0.00	0.00
6220-00 · Security Expense	0.00	1,020.00
6225-00 · Solar Array Project Expenses	0.00	535,646.40
Total 6000-00 · GENERAL AND ADMINISTRATIVE	3,955.11	774,333.49
7000-00 · ROUTINE LEVEE MAINTENANCE		
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
7024-00 · Levee Vegetation Control & Mng	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
Total Expense	3,955.11	774,333.49
Net Income	2,553.90	-115,572.03

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	SMFA - Wetland Development	2023 Flood Event (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	749.00	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	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	372.32	0.00
6026-00 · Office expense	339.02	0.00
6028-01 · Wages	5,997.00	0.00
6028-02 · Payroll Taxes	559.98	0.00
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	24,940.86	0.00
6031-00 · Canal Cleaning	0.00	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
Total 6036-00 · Utilities	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	222.96	0.00
6041-00 · Road Repairs	9,177.52	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-21 · Salvador Ramos	0.00	0.00
6042-22 · Danny Villegas	297.94	0.00
Total 6042-01 · Gasoline	297.94	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
Total 6042-00 · Oil & Fuel	297.94	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	SMFA - Wetland Development	2023 Flood Event (Subventions)
6043-00 · Taxes and licenses	0.00	0.00
6044-00 · Interest Expense	0.00	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	9,689.40	0.00
6048-00 · Construction	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	1,420.13	0.00
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	53,766.13	0.00
7000-00 · ROUTINE LEVEE MAINTENANCE		
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
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	5,170.25
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	5,170.25
Total Expense	53,766.13	5,170.25
Net Income	-53,766.13	-5,170.25

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	Subventions - Other (Subventions)	Total Subventions
Income		
4000-00 · Assessment Income	0.00	0.00
4010-00 · State Assistance Income	247,670.00	247,670.00
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	247,670.00	247,670.00
Gross Profit	247,670.00	247,670.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	903.00	903.00
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	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	13,809.40	13,809.40
6028-02 · Payroll Taxes	1,056.41	1,056.41
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	2,084.25	2,084.25
6031-00 · Canal Cleaning	0.00	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
Total 6036-00 · Utilities	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
6041-00 · Road Repairs	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-15 · Ricky Carter Jr.	0.00	0.00
6042-21 · Salvador Ramos	0.00	0.00
6042-22 · Danny Villegas	0.00	0.00
Total 6042-01 · Gasoline	0.00	0.00
6042-02 · Diesel/Bulk Gas	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 through October 21, 2025

	Subventions - Other (Subventions)	Total Subventions
6043-00 · Taxes and licenses	0.00	0.00
6044-00 · Interest Expense	0.00	0.00
6046-00 · Contract Labor	0.00	0.00
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	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
6220-00 · Security Expense	0.00	0.00
6225-00 · Solar Array Project Expenses	0.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	17,853.06	17,853.06
7000-00 · ROUTINE LEVEE MAINTENANCE		
7014-00 · Repair & Grading of Levee Roads	3,054.09	3,054.09
7016-00 · Repair of Levee Erosion & Sub		
7016.01 · Minor Slipouts & Erosion Repair	2,276.71	2,276.71
Total 7016-00 · Repair of Levee Erosion & Sub	2,276.71	2,276.71
7024-00 · Levee Vegetation Control & Mng	1,941.56	1,941.56
7036-00 · Engineering Subvention Expense	21,146.48	26,316.73
7038-00 · Other Maintenance	755.00	755.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	29,173.84	34,344.09
Total Expense	47,026.90	52,197.15
Net Income	200,643.10	195,472.85

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	TOTAL
Income	
4000-00 · Assessment Income	656,044.27
4010-00 · State Assistance Income	346,670.00
4010-10 · State Assistance Reimbursements	6,509.01
4075-00 · Land Lease (117 & 394.5)	-1.06
4080-00 · Miscellaneous Income	173.86
4090-00 · Interest Income	10,486.70
4099-00 · Reimbursed	2,017.56
4099.10 · Rental Income	526.68
	1,022,427.02
Total Income	1,022,427.02
Gross Profit	1,022,427.02
Expense	
6000-00 · GENERAL AND ADMINISTRATIVE	
6010-00 · Accounting	14,694.00
6012-00 · Communications	2,614.77
6014-00 · Dues and Subscriptions	154.87
6016-00 · Equipment Rent	1,854.40
6020-00 · Engineering	111,589.29
6022-00 · Insurance	
6022-10 · General Insurance	1,419.00
6022-20 · Health Insurance	12,754.81
6022-30 · Workers compensation	2,622.10
	16,795.91
Total 6022-00 · Insurance	16,795.91
6024-00 · Legal	18,742.12
6026-00 · Office expense	986.04
6028-01 · Wages	56,520.65
6028-02 · Payroll Taxes	4,460.16
6028-04 · Employee retirement	2,930.33
6029-00 · Payroll services fee	135.00
6030-00 · Repairs and Maintenance	1,097,464.54
6031-00 · Canal Cleaning	19,515.73
6035-00 · Rent	1,400.00
6036-00 · Utilities	
6036-02 · Pump # 7964854299-5	64,423.55
	64,423.55
Total 6036-00 · Utilities	64,423.55
6038-00 · Parking & Tolls	8.00
6039-01 · Reimbursed expenses	2,330.15
6040-00 · Supplies	2,638.08
6041-00 · Road Repairs	9,177.52
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-15 · Ricky Carter Jr.	1,252.01
6042-21 · Salvador Ramos	1,377.20
6042-22 · Danny Villegas	297.94
	2,927.15
Total 6042-01 · Gasoline	2,927.15
6042-02 · Diesel/Bulk Gas	2,758.35
	5,685.50
Total 6042-00 · Oil & Fuel	5,685.50

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through October 21, 2025

	TOTAL
6043-00 · Taxes and licenses	1,865.76
6044-00 · Interest Expense	27,245.23
6046-00 · Contract Labor	47,072.47
6047-00 · Consulting	10,859.40
6048-00 · Construction	222,224.10
6050-00 · Permits, licenses & other fees	67.52
6053-00 · DWR expense	3,955.11
6059-00 · Habitat Mitigation Enhancement	34,480.47
6220-00 · Security Expense	1,020.00
6225-00 · Solar Array Project Expenses	535,646.40
Total 6000-00 · GENERAL AND ADMINISTRATIVE	2,318,557.07
7000-00 · ROUTINE LEVEE MAINTENANCE	
7014-00 · Repair & Grading of Levee Roads	3,054.09
7016-00 · Repair of Levee Erosion & Sub	
7016.01 · Minor Slipouts & Erosion Repair	2,276.71
Total 7016-00 · Repair of Levee Erosion & Sub	2,276.71
7024-00 · Levee Vegetation Control & Mng	1,941.56
7036-00 · Engineering Subvention Expense	26,316.73
7038-00 · Other Maintenance	755.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	34,344.09
Total Expense	2,352,901.16
Net Income	-1,330,474.14

Reclamation District 1601
Budget vs. Actual
July 1 through October 21, 2025

	Jul 1 - Oct 21, 25	Budget	\$ Over Budget	% of Budget
Income				
4000-00 · Assessment Income	656,044.27	656,044.27	0.00	100.0%
4075-00 · Land Lease (117 & 394.5)	-1.06	166,561.27	-166,562.33	-0.0%
4080-00 · Miscellaneous Income	173.86	0.00	173.86	100.0%
4090-00 · Interest Income	0.15	0.00	0.15	100.0%
4099-00 · Reimbursed	2,017.56	0.00	2,017.56	100.0%
4099.10 · Rental Income	526.68	1,580.00	-1,053.32	33.3%
Total Income	658,761.46	824,185.54	-165,424.08	79.9%
Gross Profit	658,761.46	824,185.54	-165,424.08	79.9%
Expense				
6000-00 · GENERAL AND ADMINISTRATIVE				
6010-00 · Accounting	12,092.00	50,000.00	-37,908.00	24.2%
6012-00 · Communications	2,614.77	6,000.00	-3,385.23	43.6%
6014-00 · Dues and Subscriptions	154.87	6,000.00	-5,845.13	2.6%
6016-00 · Equipment Rent	1,854.40	5,000.00	-3,145.60	37.1%
6020-00 · Engineering	9,572.76	65,000.00	-55,427.24	14.7%
6022-00 · Insurance				
6022-10 · General Insurance	1,419.00	15,000.00	-13,581.00	9.5%
6022-20 · Health Insurance	12,754.81	25,000.00	-12,245.19	51.0%
6022-30 · Workers compensation	2,622.10	9,000.00	-6,377.90	29.1%
6022-40 · Auto Insurance	0.00	8,000.00	-8,000.00	0.0%
Total 6022-00 · Insurance	16,795.91	57,000.00	-40,204.09	29.5%
6024-00 · Legal	15,885.24	55,000.00	-39,114.76	28.9%
6026-00 · Office expense	647.02	4,000.00	-3,352.98	16.2%
6028-01 · Wages	36,714.25	100,000.00	-63,285.75	36.7%
6028-02 · Payroll Taxes	2,843.77	8,000.00	-5,156.23	35.5%
6028-04 · Employee retirement	2,930.33	7,000.00	-4,069.67	41.9%
6029-00 · Payroll services fee	135.00	300.00	-165.00	45.0%
6030-00 · Repairs and Maintenance	10,768.15	30,000.00	-19,231.85	35.9%
6031-00 · Canal Cleaning	19,515.73	30,000.00	-10,484.27	65.1%
6035-00 · Rent	1,400.00	4,200.00	-2,800.00	33.3%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	64,423.55	0.00	64,423.55	100.0%
6036-00 · Utilities - Other	0.00	130,000.00	-130,000.00	0.0%
Total 6036-00 · Utilities	64,423.55	130,000.00	-65,576.45	49.6%
6037-00 · Telephone	0.00	1,000.00	-1,000.00	0.0%
6038-00 · Parking & Tolls	8.00	0.00	8.00	100.0%
6039-01 · Reimbursed expenses	2,330.15	4,500.00	-2,169.85	51.8%
6040-00 · Supplies	2,415.12	6,000.00	-3,584.88	40.3%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-15 · Ricky Carter Jr.	1,252.01	5,000.00	-3,747.99	25.0%
6042-21 · Salvador Ramos	1,377.20	3,000.00	-1,622.80	45.9%
Total 6042-01 · Gasoline	2,629.21	8,000.00	-5,370.79	32.9%
6042-02 · Diesel/Bulk Gas	2,758.35	8,000.00	-5,241.65	34.5%
6042-03 · Oil	0.00	2,000.00	-2,000.00	0.0%
Total 6042-00 · Oil & Fuel	5,387.56	18,000.00	-12,612.44	29.9%

Reclamation District 1601
Budget vs. Actual
July 1 through October 21, 2025

	Jul 1 - Oct 21, 25	Budget	\$ Over Budget	% of Budget
6043-00 · Taxes and licenses	1,865.76	1,000.00	865.76	186.6%
6044-00 · Interest Expense	27,245.23	15,000.00	12,245.23	181.6%
6047-00 · Consulting	0.00	1,000.00	-1,000.00	0.0%
6050-00 · Permits, licenses & other fees	67.52	5,000.00	-4,932.48	1.4%
6051-01 · Pump station repair & mainten	0.00	10,000.00	-10,000.00	0.0%
6220-00 · Security Expense	1,020.00	6,000.00	-4,980.00	17.0%
6225-00 · Solar Array Project Expenses	535,646.40	173,785.54	361,860.86	308.2%
6227-00 · Aerial Veg Control Expense	0.00	25,000.00	-25,000.00	0.0%
6230-00 · Website expense	0.00	400.00	-400.00	0.0%
Total 6000-00 · GENERAL AND ADMINISTRATIVE	774,333.49	824,185.54	-49,852.05	94.0%
Total Expense	774,333.49	824,185.54	-49,852.05	94.0%
Net Income	-115,572.03	0.00	-115,572.03	100.0%

Reclamation District 1601
General and Administrative Coverage Ratio
July 1, 2025 through October 21, 2025

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

Routine Levee Maintenance	37,331.34
Subvention Wages	<u>14,865.81</u>
Subvention Expenses	<u>52,197.15</u>
X 35%	<u><u>18,269.00</u></u>

G & A Expenses	774,333.49
35 % of Subvention Expenses	<u>18,269.00</u>
Total Non Reimbursable	<u><u>792,602.49</u></u>

Total G & A Income	658,761.46
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(792,602.49)</u>
G & A Loss	<u><u>(133,841.03)</u></u>