

RECLAMATION DISTRICT NO. 1601

FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

NOVEMBER 16, 2021

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 November 16, 2021, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2021 through November 16, 2021, 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 November 16, 2021 and the general and administrative coverage ratio calculation for the period July 1, 2021 through November 16, 2021 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
November 16, 2021

Reclamation District 1601
Statement of Assets, Liabilities and Equity - Modified Cash
As of November 16, 2021

	Nov 16, 21
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Checking account	76,102.09
1025-00 · Savings account - Ag	635.99
1030-00 · 446A-County Revolving Account	752,386.77
1050-00 · 440A-Mitigation Site Trst Fund	40,022.95
1094.13 · 496B -Habitat Enhan Ph 2 14-1.1	77,590.18
1100-00 · 497B - Five-Year Plan 18-1.0	5,421.60
1111-00 · 446C-Wetland Develop(SMFA)	1,505,532.30
Total Checking/Savings	2,457,691.88
Accounts Receivable	
1225-00 · Accounts receivable - other	1,123.38
Total Accounts Receivable	1,123.38
Other Current Assets	
1040-00 · 455A-FEMA Account (County)	49.00
Total Other Current Assets	49.00
Total Current Assets	2,458,864.26
TOTAL ASSETS	2,458,864.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200-00 · Payroll Liabilities	1,048.35
Total Other Current Liabilities	1,048.35
Total Current Liabilities	1,048.35
Total Liabilities	1,048.35
Equity	
3140-00 · Fund Balance	1,491,394.82
Net Income	966,421.09
Total Equity	2,457,815.91
TOTAL LIABILITIES & EQUITY	2,458,864.26

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	14-1.1 Habitat Mitig Enhanc Ph 2	18-1.0 DWR 5 Year Plan
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	287.00	16.00
4099-00 · Reimbursed expenses	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
Total Income	287.00	16.00
Gross Profit	287.00	16.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	822.58	184.50
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6020-00 · Engineering	0.00	900.00
6022-00 · Insurance		
6022-10 · General Insurance	0.00	0.00
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	0.00	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	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
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
6042-25 · Marvis McBride	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
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	35,557.84	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	36,380.42	1,084.50

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	14-1.1 Habitat Mitig Enhan Ph 2	18-1.0 DWR 5 Year Plan
7000-00 · ROUTINE LEVEE MAINTENANCE		
7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	36,380.42	1,084.50
Net Income	-36,093.42	-1,068.50

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	21-1.0 TIMES Project	DWR Trust
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 expenses	0.00	0.00
4100-00 · Sale of assets	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
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		
6022-10 · 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	648.96	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
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
6042-25 · Marvis McBride	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
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	2,310.19
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	1,148.96	2,310.19

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	21-1.0 TIMES Project	DWR Trust
7000-00 · ROUTINE LEVEE MAINTENANCE		
7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	1,148.96	2,310.19
Net Income	-1,148.96	-2,310.19

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	General Administrative	Mitigation Site
Income		
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)	38,825.10	0.00
4080-00 · Miscellaneous Income	4,198.00	0.00
4090-00 · Interest Income	745.08	108.00
4099-00 · Reimbursed expenses	933.71	0.00
4100-00 · Sale of assets	5,000.00	0.00
Total Income	641,495.42	108.00
Gross Profit	641,495.42	108.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	13,892.88	0.00
6012-00 · Communications	1,571.17	0.00
6014-00 · Dues and Subscriptions	2,534.33	0.00
6020-00 · Engineering	43,400.00	0.00
6022-00 · Insurance		
6022-10 · General Insurance	1,287.00	0.00
6022-20 · Health Insurance	21,207.07	0.00
6022-30 · Workers compensation	2,173.52	0.00
Total 6022-00 · Insurance	24,667.59	0.00
6024-00 · Legal	14,232.94	0.00
6026-00 · Office expense	1,414.25	0.00
6028-01 · Wages	40,663.35	0.00
6028-02 · Payroll Taxes	3,110.74	0.00
6028-04 · Employee retirement	4,075.32	0.00
6029-00 · Payroll services fee	47.25	0.00
6030-00 · Repairs and Maintenance	24,913.10	0.00
6034-00 · Miscellaneous	1,437.37	0.00
6035-00 · Rent	1,625.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	41,375.59	0.00
Total 6036-00 · Utilities	41,375.59	0.00
6037-00 · Telephone	800.55	0.00
6038-00 · Parking & Tolls	1.75	0.00
6039-01 · Reimbursed expenses	1,929.68	0.00
6040-00 · Supplies	1,467.68	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	1,142.98	0.00
6042-25 · Marvis McBride	899.82	0.00
Total 6042-01 · Gasoline	2,042.80	0.00
6042-02 · Diesel/Bulk Gas	1,451.50	0.00
Total 6042-00 · Oil & Fuel	3,494.30	0.00
6047-00 · Consulting	0.00	0.00
6050-00 · Permits, licenses & other fees	30.27	0.00
6051-01 · Pump station repair	39,551.09	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	530.60	0.00
6225-00 · Solar Array Project Expenses	360.00	0.00
6230-00 · Website expense	315.00	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	267,441.80	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	General Administrative	Mitigation Site
7000-00 · ROUTINE LEVEE MAINTENANCE		
7016-00 · Repair of Levee Erosion & Sub	0.00	0.00
7035-00 · Accounting Subvention Expense	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	267,441.80	0.00
Net Income	374,053.62	108.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	SMFA - Wetland Development	Subventions
Income		
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	3,536.00	0.00
4099-00 · Reimbursed expenses	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
Total Income	453,536.00	384,333.00
Gross Profit	453,536.00	384,333.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	812.33	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	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
Total 6022-00 · Insurance	0.00	0.00
6024-00 · Legal	1,345.76	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	3,817.80
6028-02 · Payroll Taxes	0.00	292.06
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	110.80	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
Total 6036-00 · Utilities	110.80	0.00
6037-00 · Telephone	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	779.20	0.00
6040-00 · Supplies	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	0.00	0.00
6042-25 · Marvis McBride	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
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	169,982.23	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
Total 6000-00 · GENERAL AND ADMINISTRATIVE	173,030.32	6,565.48

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	SMFA - Wetland Development	Subventions
7000-00 · ROUTINE LEVEE MAINTENANCE		
7016-00 · Repair of Levee Erosion & Sub	0.00	7,547.75
7035-00 · Accounting Subvention Expense	0.00	1,624.00
7036-00 · Engineering Subvention Expense	0.00	16,220.91
	0.00	25,392.66
Total 7000-00 · ROUTINE LEVEE MAINTENANCE		
Total Expense	173,030.32	31,958.14
Net Income	280,505.68	352,374.86

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	TOTAL
Income	
4000-00 · Assessment Income	591,793.53
4010-00 · State Assistance Income	450,000.00
4010-10 · State Assistance Reimbursements	384,333.00
4075-00 · Land Lease (117 & 394.5)	38,825.10
4080-00 · Miscellaneous Income	4,198.00
4090-00 · Interest Income	4,692.08
4099-00 · Reimbursed expenses	933.71
4100-00 · Sale of assets	5,000.00
Total Income	1,479,775.42
Gross Profit	1,479,775.42
Expense	
6000-00 · GENERAL AND ADMINISTRATIVE	
6010-00 · Accounting	15,712.29
6012-00 · Communications	1,571.17
6014-00 · Dues and Subscriptions	2,534.33
6020-00 · Engineering	46,755.62
6022-00 · Insurance	
6022-10 · General Insurance	1,287.00
6022-20 · Health Insurance	21,207.07
6022-30 · Workers compensation	2,173.52
Total 6022-00 · Insurance	24,667.59
6024-00 · Legal	16,227.66
6026-00 · Office expense	1,414.25
6028-01 · Wages	44,481.15
6028-02 · Payroll Taxes	3,402.80
6028-04 · Employee retirement	4,075.32
6029-00 · Payroll services fee	47.25
6030-00 · Repairs and Maintenance	24,913.10
6034-00 · Miscellaneous	1,437.37
6035-00 · Rent	1,625.00
6036-00 · Utilities	
6036-01 · Pump #7964854299-3	110.80
6036-02 · Pump # 7964854299-5	41,375.59
Total 6036-00 · Utilities	41,486.39
6037-00 · Telephone	800.55
6038-00 · Parking & Tolls	1.75
6039-01 · Reimbursed expenses	2,708.88
6040-00 · Supplies	1,467.68
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-10 · Rick Carter	1,142.98
6042-25 · Marvis McBride	899.82
Total 6042-01 · Gasoline	2,042.80
6042-02 · Diesel/Bulk Gas	1,451.50
Total 6042-00 · Oil & Fuel	3,494.30
6047-00 · Consulting	500.00
6050-00 · Permits, licenses & other fees	30.27
6051-01 · Pump station repair	39,551.09
6053-00 · DWR expense	2,310.19
6059-00 · Habitat Mitigation Enhancement	35,557.84
6060-00 · Wetland Development expense	169,982.23
6220-00 · Security Expense	530.60
6225-00 · Solar Array Project Expenses	360.00
6230-00 · Website expense	315.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	487,961.67

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1 through November 16, 2021

	<u>TOTAL</u>
7000-00 · ROUTINE LEVEE MAINTENANCE	
7016-00 · Repair of Levee Erosion & Sub	7,547.75
7035-00 · Accounting Subvention Expense	1,624.00
7036-00 · Engineering Subvention Expense	<u>16,220.91</u>
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	<u>25,392.66</u>
Total Expense	<u>513,354.33</u>
Net Income	<u><u>966,421.09</u></u>

Reclamation District 1601
Budget vs. Actual
July 1 through November 16, 2021

	Jul 1 - Nov 16, 21	Budget	\$ Over Budget	% of Budget
Income				
4000-00 · Assessment Income	591,793.53	591,793.53	0.00	100.0%
4075-00 · Land Lease (117 & 394.5)	38,825.10	77,650.20	-38,825.10	50.0%
4080-00 · Miscellaneous Income	4,198.00	0.00	4,198.00	100.0%
4090-00 · Interest Income	745.08	0.00	745.08	100.0%
4099-00 · Reimbursed expenses	933.71	0.00	933.71	100.0%
4100-00 · Sale of assets	5,000.00	0.00	5,000.00	100.0%
Total Income	641,495.42	669,443.73	-27,948.31	95.8%
Gross Profit	641,495.42	669,443.73	-27,948.31	95.8%
Expense				
6000-00 · GENERAL AND ADMINISTRATIVE				
6010-00 · Accounting	13,892.88	38,000.00	-24,107.12	36.6%
6011-00 · Capital Acquisitions	0.00	55,000.00	-55,000.00	0.0%
6012-00 · Communications	1,571.17	6,000.00	-4,428.83	26.2%
6014-00 · Dues and Subscriptions	2,534.33	2,500.00	34.33	101.4%
6016-00 · Equipment Rent	0.00	2,000.00	-2,000.00	0.0%
6020-00 · Engineering	43,400.00	55,000.00	-11,600.00	78.9%
6022-00 · Insurance				
6022-10 · General Insurance	1,287.00	25,000.00	-23,713.00	5.1%
6022-20 · Health Insurance	21,207.07	50,000.00	-28,792.93	42.4%
6022-30 · Workers compensation	2,173.52	5,000.00	-2,826.48	43.5%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
Total 6022-00 · Insurance	24,667.59	83,500.00	-58,832.41	29.5%
6023-00 · Contingency Reserve	0.00	49,568.73	-49,568.73	0.0%
6024-00 · Legal	14,232.94	20,000.00	-5,767.06	71.2%
6026-00 · Office expense	1,414.25	4,000.00	-2,585.75	35.4%
6028-01 · Wages	40,663.35	85,000.00	-44,336.65	47.8%
6028-02 · Payroll Taxes	3,110.74	8,500.00	-5,389.26	36.6%
6028-04 · Employee retirement	4,075.32	9,000.00	-4,924.68	45.3%
6029-00 · Payroll services fee	47.25	250.00	-202.75	18.9%
6030-00 · Repairs and Maintenance	24,913.10	35,000.00	-10,086.90	71.2%
6034-00 · Miscellaneous	1,437.37	1,000.00	437.37	143.7%
6035-00 · Rent	1,625.00	4,000.00	-2,375.00	40.6%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	41,375.59	100,000.00	-58,624.41	41.4%
Total 6036-00 · Utilities	41,375.59	100,000.00	-58,624.41	41.4%
6037-00 · Telephone	800.55	2,500.00	-1,699.45	32.0%
6038-00 · Parking & Tolls	1.75	25.00	-23.25	7.0%
6039-01 · Reimbursed expenses	1,929.68	4,500.00	-2,570.32	42.9%
6040-00 · Supplies	1,467.68	12,500.00	-11,032.32	11.7%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-10 · Rick Carter	1,142.98	2,750.00	-1,607.02	41.6%
6042-25 · Marvis McBride	899.82	4,000.00	-3,100.18	22.5%
Total 6042-01 · Gasoline	2,042.80	6,750.00	-4,707.20	30.3%
6042-02 · Diesel/Bulk Gas	1,451.50	3,750.00	-2,298.50	38.7%
6042-03 · Oil	0.00	2,000.00	-2,000.00	0.0%
Total 6042-00 · Oil & Fuel	3,494.30	12,500.00	-9,005.70	28.0%

Reclamation District 1601
Budget vs. Actual
July 1 through November 16, 2021

	Jul 1 - Nov 16, 21	Budget	\$ Over Budget	% of Budget
6043-00 · Taxes and licenses	0.00	100.00	-100.00	0.0%
6047-00 · Consulting	0.00	3,500.00	-3,500.00	0.0%
6050-00 · Permits, licenses & other fees	30.27	1,000.00	-969.73	3.0%
6051-01 · Pump station repair	39,551.09	50,000.00	-10,448.91	79.1%
6220-00 · Security Expense	530.60	2,500.00	-1,969.40	21.2%
6225-00 · Solar Array Project Expenses	360.00	20,000.00	-19,640.00	1.8%
6230-00 · Website expense	315.00	2,000.00	-1,685.00	15.8%
Total 6000-00 · GENERAL AND ADMINISTRATIVE	267,441.80	669,443.73	-402,001.93	39.9%
Total Expense	267,441.80	669,443.73	-402,001.93	39.9%
Net Income	374,053.62	0.00	374,053.62	100.0%

Reclamation District 1601
General and Administrative Coverage Ratio
July 1, 2021 through November 16, 2021

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

Routine Levee Maintenance	27,848.28
Subvention Wages	<u>4,109.86</u>
Subvention Expenses	<u>31,958.14</u>
X 35%	<u><u>11,185.35</u></u>
G & A Expenses	267,441.80
35 % of Subvention Expenses	<u>11,185.35</u>
Total Non Reimbursable	<u><u>278,627.15</u></u>
Total G & A Income	641,495.42
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(278,627.15)</u>
G & A Income	<u><u>362,868.27</u></u>