

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**DECEMBER 21, 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 December 21, 2021, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2021 through December 21, 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 December 21, 2021 and the general and administrative coverage ratio calculation for the period July 1, 2021 through December 21, 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  
December 21, 2021

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of December 21, 2021

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	Dec 21, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	42,069.45
1025-00 · Savings account - Ag	636.01
1035-00 · BOS - General Revolving Account	736,521.90
1045-00 · BOS - Mitigation Site Trust	40,043.54
1055-00 · BOS - Hab Enhan Ph II-TW 14-1	64,460.40
1065-00 · BOS - Five Yr Plan-TW 18-1	5,380.35
1075-00 · BOS - Wetland Dev - SMFA	1,507,626.04
<b>Total Checking/Savings</b>	2,396,737.69
<b>Total Current Assets</b>	2,396,737.69
<b>TOTAL ASSETS</b>	<b>2,396,737.69</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	2,189.81
<b>Total Other Current Liabilities</b>	2,189.81
<b>Total Current Liabilities</b>	2,189.81
<b>Total Liabilities</b>	2,189.81
<b>Equity</b>	
3140-00 · Fund Balance	1,491,394.82
Net Income	903,153.06
<b>Total Equity</b>	2,394,547.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,396,737.69</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
 July 1 through December 21, 2021

	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 expenses	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>		
6000-00 · GENERAL AND ADMINISTRATIVE		
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
6020-00 · Engineering	0.00	966.25
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
<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
6042-25 · 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>
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	50,043.67	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

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through December 21, 2021**

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	14-1.1 Habitat Mitig Enhanc Ph 2	18-1.0 DWR 5 Year Plan
6230-00 · Website expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	51,083.00	1,202.00
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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>	0.00	0.00
7035-00 · Accounting Subvention Expense	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>	51,083.00	1,202.00
<b>Net Income</b>	-50,621.71	-1,176.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 21, 2021

	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
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
4095-00 · Permit Fees	0.00	0.00
4099-00 · Reimbursed expenses	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
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
6020-00 · Engineering	0.00	0.00
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	0.00	0.00
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	1,189.76	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
<b>6036-00 · Utilities</b>		
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
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	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>
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	2,952.50
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

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through December 21, 2021**

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	21-1.0 TIMES Project	DWR Trust
6230-00 · Website expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	1,689.76	2,952.50
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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>	0.00	0.00
7035-00 · Accounting Subvention Expense	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>	1,689.76	2,952.50
<b>Net Income</b>	<b>-1,689.76</b>	<b>-2,952.50</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through December 21, 2021**

	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)	38,825.10	0.00
4080-00 · Miscellaneous Income	14,692.99	0.00
4090-00 · Interest Income	2,066.99	179.84
4095-00 · Permit Fees	5,000.00	0.00
4099-00 · Reimbursed expenses	933.71	0.00
4100-00 · Sale of assets	5,000.00	0.00
<b>Total Income</b>	<b>658,312.32</b>	<b>179.84</b>
<b>Gross Profit</b>	<b>658,312.32</b>	<b>179.84</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	16,694.96	51.25
6011-00 · Capital Acquisitions	9,000.00	0.00
6012-00 · Communications	1,947.94	0.00
6014-00 · Dues and Subscriptions	2,534.33	0.00
6020-00 · Engineering	46,868.75	0.00
6022-00 · Insurance		
6022-10 · General Insurance	1,287.00	0.00
6022-20 · Health Insurance	25,448.57	0.00
6022-30 · Workers compensation	2,551.10	0.00
<b>Total 6022-00 · Insurance</b>	<b>29,286.67</b>	<b>0.00</b>
6024-00 · Legal	20,032.13	0.00
6026-00 · Office expense	1,717.04	0.00
6028-01 · Wages	53,608.59	0.00
6028-02 · Payroll Taxes	4,101.05	0.00
6028-04 · Employee retirement	4,075.32	0.00
6029-00 · Payroll services fee	63.00	0.00
6030-00 · Repairs and Maintenance	26,860.69	0.00
6034-00 · Miscellaneous	1,437.37	0.00
6035-00 · Rent	2,175.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	48,065.09	0.00
<b>Total 6036-00 · Utilities</b>	<b>48,065.09</b>	<b>0.00</b>
6037-00 · Telephone	1,001.58	0.00
6038-00 · Parking & Tolls	1.75	0.00
6039-01 · Reimbursed expenses	2,376.29	0.00
6040-00 · Supplies	1,582.70	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	1,227.08	0.00
6042-25 · Marvis McBride	1,300.39	0.00
<b>Total 6042-01 · Gasoline</b>	<b>2,527.47</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	1,451.50	0.00
6042-03 · Oil	29.13	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>4,008.10</b>	<b>0.00</b>
6047-00 · Consulting	0.00	0.00
6050-00 · Permits, licenses & other fees	93.47	0.00
6051-01 · Pump station repair	44,441.09	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



**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through December 21, 2021**

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	General Administrative	Mitigation Site
6230-00 · Website expense	470.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>323,333.51</b>	<b>51.25</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>323,333.51</b>	<b>51.25</b>
<b>Net Income</b>	<b>334,978.81</b>	<b>128.59</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 21, 2021

	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 expenses	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	1,046.16	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
6020-00 · Engineering	0.00	2,455.62
<b>6022-00 · Insurance</b>		
6022-10 · General Insurance	0.00	0.00
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	1,345.76	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	5,246.64
6028-02 · Payroll Taxes	0.00	401.37
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
<b>6036-00 · Utilities</b>		
6036-01 · Pump #7964854299-3	141.02	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
<b>Total 6036-00 · Utilities</b>	<b>141.02</b>	<b>0.00</b>
6037-00 · Telephone	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	2,841.38	0.00
6040-00 · Supplies	0.00	0.00
<b>6042-00 · Oil &amp; Fuel</b>		
<b>6042-01 · Gasoline</b>		
6042-10 · Rick Carter	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>
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

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through December 21, 2021**

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	SMFA - Wetland Development	Subventions
6230-00 · Website expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	175,356.55	8,103.63
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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	1,624.35
7016-00 · Repair of Levee Erosion & Sub - Other	0.00	7,547.75
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	0.00	9,172.10
7035-00 · Accounting Subvention Expense	0.00	1,624.00
7036-00 · Engineering Subvention Expense	0.00	17,204.66
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	0.00	32,105.76
<b>Total Expense</b>	175,356.55	40,209.39
<b>Net Income</b>	<b>280,362.02</b>	<b>344,123.61</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through December 21, 2021**

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	TOTAL
<b>Income</b>	
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	14,692.99
4090-00 · Interest Income	8,452.69
4095-00 · Permit Fees	5,000.00
4099-00 · Reimbursed expenses	933.71
4100-00 · Sale of assets	5,000.00
	1,499,031.02
<b>Total Income</b>	1,499,031.02
<b>Gross Profit</b>	1,499,031.02
<b>Expense</b>	
6000-00 · GENERAL AND ADMINISTRATIVE	
6010-00 · Accounting	19,067.45
6011-00 · Capital Acquisitions	9,000.00
6012-00 · Communications	1,947.94
6014-00 · Dues and Subscriptions	2,534.33
6020-00 · Engineering	50,290.62
6022-00 · Insurance	
6022-10 · General Insurance	1,287.00
6022-20 · Health Insurance	25,448.57
6022-30 · Workers compensation	2,551.10
	29,286.67
<b>Total 6022-00 · Insurance</b>	29,286.67
6024-00 · Legal	22,567.65
6026-00 · Office expense	1,717.04
6028-01 · Wages	58,855.23
6028-02 · Payroll Taxes	4,502.42
6028-04 · Employee retirement	4,075.32
6029-00 · Payroll services fee	63.00
6030-00 · Repairs and Maintenance	26,860.69
6034-00 · Miscellaneous	1,437.37
6035-00 · Rent	2,175.00
6036-00 · Utilities	
6036-01 · Pump #7964854299-3	141.02
6036-02 · Pump # 7964854299-5	48,065.09
	48,206.11
<b>Total 6036-00 · Utilities</b>	48,206.11
6037-00 · Telephone	1,001.58
6038-00 · Parking & Tolls	1.75
6039-01 · Reimbursed expenses	5,217.67
6040-00 · Supplies	1,582.70
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-10 · Rick Carter	1,227.08
6042-25 · Marvis McBride	1,300.39
	2,527.47
<b>Total 6042-01 · Gasoline</b>	2,527.47
6042-02 · Diesel/Bulk Gas	1,451.50
6042-03 · Oil	29.13
	4,008.10
<b>Total 6042-00 · Oil &amp; Fuel</b>	4,008.10
6047-00 · Consulting	500.00
6050-00 · Permits, licenses & other fees	93.47
6051-01 · Pump station repair	44,441.09
6053-00 · DWR expense	2,952.50
6059-00 · Habitat Mitigation Enhancement	50,043.67
6060-00 · Wetland Development expense	169,982.23
6220-00 · Security Expense	530.60
6225-00 · Solar Array Project Expenses	360.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through December 21, 2021**

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	TOTAL
6230-00 · Website expense	470.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>563,772.20</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>	
7014-00 · Repair & Grading of Levee Roads	4,105.00
7016-00 · Repair of Levee Erosion & Sub	
7016.01 · Minor Slipouts & Erosion Repair	1,624.35
7016-00 · Repair of Levee Erosion & Sub - Other	7,547.75
<b>Total 7016-00 · Repair of Levee Erosion &amp; Sub</b>	<b>9,172.10</b>
7035-00 · Accounting Subvention Expense	1,624.00
7036-00 · Engineering Subvention Expense	17,204.66
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>32,105.76</b>
<b>Total Expense</b>	<b>595,877.96</b>
<b>Net Income</b>	<b>903,153.06</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through December 21, 2021**

	Jul 1 - Dec 21, 21	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)	38,825.10	77,650.20	-38,825.10	50.0%
4080-00 · Miscellaneous Income	14,692.99	0.00	14,692.99	100.0%
4090-00 · Interest Income	2,066.99	0.00	2,066.99	100.0%
4095-00 · Permit Fees	5,000.00	0.00	5,000.00	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%
<b>Total Income</b>	<b>658,312.32</b>	<b>669,443.73</b>	<b>-11,131.41</b>	<b>98.3%</b>
<b>Gross Profit</b>	<b>658,312.32</b>	<b>669,443.73</b>	<b>-11,131.41</b>	<b>98.3%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	16,694.96	38,000.00	-21,305.04	43.9%
6011-00 · Capital Acquisitions	9,000.00	55,000.00	-46,000.00	16.4%
6012-00 · Communications	1,947.94	6,000.00	-4,052.06	32.5%
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	46,868.75	55,000.00	-8,131.25	85.2%
<b>6022-00 · Insurance</b>				
6022-10 · General Insurance	1,287.00	25,000.00	-23,713.00	5.1%
6022-20 · Health Insurance	25,448.57	50,000.00	-24,551.43	50.9%
6022-30 · Workers compensation	2,551.10	5,000.00	-2,448.90	51.0%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
<b>Total 6022-00 · Insurance</b>	<b>29,286.67</b>	<b>83,500.00</b>	<b>-54,213.33</b>	<b>35.1%</b>
6023-00 · Contingency Reserve	0.00	49,568.73	-49,568.73	0.0%
6024-00 · Legal	20,032.13	20,000.00	32.13	100.2%
6026-00 · Office expense	1,717.04	4,000.00	-2,282.96	42.9%
6028-01 · Wages	53,608.59	85,000.00	-31,391.41	63.1%
6028-02 · Payroll Taxes	4,101.05	8,500.00	-4,398.95	48.2%
6028-04 · Employee retirement	4,075.32	9,000.00	-4,924.68	45.3%
6029-00 · Payroll services fee	63.00	250.00	-187.00	25.2%
6030-00 · Repairs and Maintenance	26,860.69	35,000.00	-8,139.31	76.7%
6034-00 · Miscellaneous	1,437.37	1,000.00	437.37	143.7%
6035-00 · Rent	2,175.00	4,000.00	-1,825.00	54.4%
<b>6036-00 · Utilities</b>				
6036-02 · Pump # 7964854299-5	48,065.09	100,000.00	-51,934.91	48.1%
<b>Total 6036-00 · Utilities</b>	<b>48,065.09</b>	<b>100,000.00</b>	<b>-51,934.91</b>	<b>48.1%</b>
6037-00 · Telephone	1,001.58	2,500.00	-1,498.42	40.1%
6038-00 · Parking & Tolls	1.75	25.00	-23.25	7.0%
6039-01 · Reimbursed expenses	2,376.29	4,500.00	-2,123.71	52.8%
6040-00 · Supplies	1,582.70	12,500.00	-10,917.30	12.7%
<b>6042-00 · Oil &amp; Fuel</b>				
<b>6042-01 · Gasoline</b>				
6042-10 · Rick Carter	1,227.08	2,750.00	-1,522.92	44.6%
6042-25 · Marvis McBride	1,300.39	4,000.00	-2,699.61	32.5%
<b>Total 6042-01 · Gasoline</b>	<b>2,527.47</b>	<b>6,750.00</b>	<b>-4,222.53</b>	<b>37.4%</b>
6042-02 · Diesel/Bulk Gas	1,451.50	3,750.00	-2,298.50	38.7%
6042-03 · Oil	29.13	2,000.00	-1,970.87	1.5%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>4,008.10</b>	<b>12,500.00</b>	<b>-8,491.90</b>	<b>32.1%</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through December 21, 2021**

	Jul 1 - Dec 21, 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	93.47	1,000.00	-906.53	9.3%
6051-01 · Pump station repair	44,441.09	50,000.00	-5,558.91	88.9%
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	470.00	2,000.00	-1,530.00	23.5%
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>323,333.51</b>	<b>669,443.73</b>	<b>-346,110.22</b>	<b>48.3%</b>
<b>Total Expense</b>	<b>323,333.51</b>	<b>669,443.73</b>	<b>-346,110.22</b>	<b>48.3%</b>
<b>Net Income</b>	<b>334,978.81</b>	<b>0.00</b>	<b>334,978.81</b>	<b>100.0%</b>

**Reclamation District 1601**  
**General and Administrative Coverage Ratio**  
**July 1, 2021 through December 21, 2021**

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

Routine Levee Maintenance	34,561.38
Subvention Wages	<u>5,648.01</u>
Subvention Expenses	<u>40,209.39</u>
X 35%	<u><u>14,073.29</u></u>
G & A Expenses	323,333.51
35 % of Subvention Expenses	<u>14,073.29</u>
Total Non Reimbursable	<u>337,406.80</u>
Total G & A Income	658,312.32
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(337,406.80)</u>
<b>G &amp; A Income</b>	<u><u><b>320,905.52</b></u></u>