

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**OCTOBER 19, 2021**

Butterfield + Co CPAs, Inc.



**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 October 19, 2021, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2021 through October 19, 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 October 19, 2021 and the general and administrative coverage ratio calculation for the period July 1, 2021 through October 19, 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  
October 19, 2021

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of October 19, 2021

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	Oct 19, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	77,417.35
1025-00 · Savings account - Ag	635.97
1030-00 · 446A-County Revolving Account	821,667.88
1050-00 · 440A-Mitigation Site Trst Fund	40,020.95
1094.13 · 496B -Habitat Enhan Ph 2 14-1.1	88,275.07
1100-00 · 497B - Five-Year Plan 18-1.0	5,421.60
1111-00 · 446C-Wetland Develop(SMFA)	1,055,477.30
<b>Total Checking/Savings</b>	2,088,916.12
<b>Accounts Receivable</b>	
1225-00 · Accounts receivable - other	890.92
<b>Total Accounts Receivable</b>	890.92
<b>Other Current Assets</b>	
1040-00 · 455A-FEMA Account (County)	49.00
<b>Total Other Current Assets</b>	49.00
<b>Total Current Assets</b>	2,089,856.04
<b>TOTAL ASSETS</b>	<b>2,089,856.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	1,132.47
<b>Total Other Current Liabilities</b>	1,132.47
<b>Total Current Liabilities</b>	1,132.47
<b>Total Liabilities</b>	1,132.47
<b>Equity</b>	
3140-00 · Fund Balance	1,491,394.82
Net Income	597,328.75
<b>Total Equity</b>	2,088,723.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,089,856.04</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 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
4010-10 · 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	282.00	16.00
4099-00 · Reimbursed expenses	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
<b>Total Income</b>	<b>282.00</b>	<b>16.00</b>
<b>Gross Profit</b>	<b>282.00</b>	<b>16.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	677.58	184.50
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	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
<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
<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	23,825.18	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>24,502.76</b>	<b>184.50</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

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	14-1.1 Habitat Mitig Enhan Ph 2	18-1.0 DWR 5 Year Plan
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>24,502.76</b>	<b>184.50</b>
<b>Net Income</b>	<b>-24,220.76</b>	<b>-168.50</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

	21-1.0 TIMES Project	DWR Trust
<b>Income</b>		
4000-00 · Assessment 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
<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
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
<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
<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	1,817.88
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>500.00</b>	<b>1,817.88</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

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	21-1.0 TIMES Project	DWR Trust
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	0.00	0.00
<b>Total Expense</b>	500.00	1,817.88
<b>Net Income</b>	-500.00	-1,817.88

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

	General Administrative	Mitigation Site
<b>Income</b>		
4000-00 · Assessment Income	591,793.53	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	4,144.00	0.00
4090-00 · Interest Income	716.06	106.00
4099-00 · Reimbursed expenses	701.25	0.00
4100-00 · Sale of assets	5,000.00	0.00
<b>Total Income</b>	<b>641,179.94</b>	<b>106.00</b>
<b>Gross Profit</b>	<b>641,179.94</b>	<b>106.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	11,097.88	0.00
6012-00 · Communications	1,192.03	0.00
6014-00 · Dues and Subscriptions	204.97	0.00
6020-00 · Engineering	42,198.75	0.00
6022-00 · Insurance		
6022-10 · General Insurance	1,287.00	0.00
6022-20 · Health Insurance	16,965.57	0.00
6022-30 · Workers compensation	1,689.70	0.00
<b>Total 6022-00 · Insurance</b>	<b>19,942.27</b>	<b>0.00</b>
6024-00 · Legal	11,951.78	0.00
6026-00 · Office expense	1,234.42	0.00
6028-01 · Wages	31,344.39	0.00
6028-02 · Payroll Taxes	2,397.84	0.00
6028-04 · Employee retirement	4,075.32	0.00
6029-00 · Payroll services fee	36.75	0.00
6030-00 · Repairs and Maintenance	21,537.63	0.00
6034-00 · Miscellaneous	1,437.37	0.00
6035-00 · Rent	1,300.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	33,172.40	0.00
<b>Total 6036-00 · Utilities</b>	<b>33,172.40</b>	<b>0.00</b>
6037-00 · Telephone	598.32	0.00
6038-00 · Parking & Tolls	1.75	0.00
6039-01 · Reimbursed expenses	1,583.75	0.00
6040-00 · Supplies	1,260.58	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	695.21	0.00
6042-25 · Marvis McBride	734.02	0.00
<b>Total 6042-01 · Gasoline</b>	<b>1,429.23</b>	<b>0.00</b>
6042-02 · Diesel/Bulk Gas	1,451.50	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>2,880.73</b>	<b>0.00</b>
6047-00 · Consulting	0.00	0.00
6050-00 · Permits, licenses & other fees	30.27	0.00
6051-01 · Pump station repair	14,422.80	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	265.30	0.00
6225-00 · Solar Array Project Expenses	360.00	0.00
6230-00 · Website expense	220.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>204,747.30</b>	<b>0.00</b>



**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

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	General Administrative	Mitigation Site
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
<b>7016-00 · Repair of Levee Erosion &amp; Sub</b>	0.00	0.00
<b>7035-00 · Accounting Subvention Expense</b>	0.00	0.00
<b>7036-00 · Engineering Subvention Expense</b>	270.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	270.00	0.00
<b>Total Expense</b>	205,017.30	0.00
<b>Net Income</b>	<b>436,162.64</b>	<b>106.00</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

	SMFA - Wetland Development	Subventions
<b>Income</b>		
4000-00 · Assessment Income	0.00	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	3,481.00	0.00
4099-00 · Reimbursed expenses	0.00	0.00
4100-00 · Sale of assets	0.00	0.00
<b>Total Income</b>	<b>3,481.00</b>	<b>384,333.00</b>
<b>Gross Profit</b>	<b>3,481.00</b>	<b>384,333.00</b>
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	667.33	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
<b>Total 6022-00 · Insurance</b>	<b>0.00</b>	<b>0.00</b>
6024-00 · Legal	101.92	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	0.00	3,681.72
6028-02 · Payroll Taxes	0.00	281.65
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	84.24	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
<b>Total 6036-00 · Utilities</b>	<b>84.24</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
<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
6230-00 · Website expense	0.00	0.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>170,835.72</b>	<b>3,963.37</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

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	SMFA - Wetland Development	Subventions
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7016-00 · Repair of Levee Erosion & Sub	0.00	7,547.75
7035-00 · Accounting Subvention Expense	0.00	1,479.00
7036-00 · Engineering Subvention Expense	0.00	16,220.91
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	0.00	25,247.66
<b>Total Expense</b>	170,835.72	29,211.03
<b>Net Income</b>	-167,354.72	355,121.97

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

	TOTAL
<b>Income</b>	
4000-00 · Assessment Income	591,793.53
4010-10 · State Assistance Reimbursements	384,333.00
4075-00 · Land Lease (117 & 394.5)	38,825.10
4080-00 · Miscellaneous Income	4,144.00
4090-00 · Interest Income	4,601.06
4099-00 · Reimbursed expenses	701.25
4100-00 · Sale of assets	5,000.00
<b>Total Income</b>	1,029,397.94
<b>Gross Profit</b>	1,029,397.94
<b>Expense</b>	
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>	
6010-00 · Accounting	12,627.29
6012-00 · Communications	1,192.03
6014-00 · Dues and Subscriptions	204.97
6020-00 · Engineering	42,198.75
6022-00 · Insurance	
6022-10 · General Insurance	1,287.00
6022-20 · Health Insurance	16,965.57
6022-30 · Workers compensation	1,689.70
<b>Total 6022-00 · Insurance</b>	19,942.27
6024-00 · Legal	12,053.70
6026-00 · Office expense	1,234.42
6028-01 · Wages	35,026.11
6028-02 · Payroll Taxes	2,679.49
6028-04 · Employee retirement	4,075.32
6029-00 · Payroll services fee	36.75
6030-00 · Repairs and Maintenance	21,537.63
6034-00 · Miscellaneous	1,437.37
6035-00 · Rent	1,300.00
6036-00 · Utilities	
6036-01 · Pump #7964854299-3	84.24
6036-02 · Pump # 7964854299-5	33,172.40
<b>Total 6036-00 · Utilities</b>	33,256.64
6037-00 · Telephone	598.32
6038-00 · Parking & Tolls	1.75
6039-01 · Reimbursed expenses	1,583.75
6040-00 · Supplies	1,260.58
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-10 · Rick Carter	695.21
6042-25 · Marvis McBride	734.02
<b>Total 6042-01 · Gasoline</b>	1,429.23
6042-02 · Diesel/Bulk Gas	1,451.50
<b>Total 6042-00 · Oil &amp; Fuel</b>	2,880.73
6047-00 · Consulting	500.00
6050-00 · Permits, licenses & other fees	30.27
6051-01 · Pump station repair	14,422.80
6053-00 · DWR expense	1,817.88
6059-00 · Habitat Mitigation Enhancement	23,825.18
6060-00 · Wetland Development expense	169,982.23
6220-00 · Security Expense	265.30
6225-00 · Solar Array Project Expenses	360.00
6230-00 · Website expense	220.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	406,551.53

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
**July 1 through October 19, 2021**

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	<u>TOTAL</u>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>	
<b>7016-00 · Repair of Levee Erosion &amp; Sub</b>	7,547.75
<b>7035-00 · Accounting Subvention Expense</b>	1,479.00
<b>7036-00 · Engineering Subvention Expense</b>	<u>16,490.91</u>
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<u>25,517.66</u>
<b>Total Expense</b>	<u>432,069.19</u>
<b>Net Income</b>	<u><u>597,328.75</u></u>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through October 19, 2021**

	Jul 1 - Oct 19, 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	4,144.00	0.00	4,144.00	100.0%
4090-00 · Interest Income	716.06	0.00	716.06	100.0%
4099-00 · Reimbursed expenses	701.25	0.00	701.25	100.0%
4100-00 · Sale of assets	5,000.00	0.00	5,000.00	100.0%
<b>Total Income</b>	<b>641,179.94</b>	<b>669,443.73</b>	<b>-28,263.79</b>	<b>95.8%</b>
<b>Gross Profit</b>	<b>641,179.94</b>	<b>669,443.73</b>	<b>-28,263.79</b>	<b>95.8%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	11,097.88	38,000.00	-26,902.12	29.2%
6011-00 · Capital Acquisitions	0.00	55,000.00	-55,000.00	0.0%
6012-00 · Communications	1,192.03	6,000.00	-4,807.97	19.9%
6014-00 · Dues and Subscriptions	204.97	2,500.00	-2,295.03	8.2%
6016-00 · Equipment Rent	0.00	2,000.00	-2,000.00	0.0%
6020-00 · Engineering	42,198.75	55,000.00	-12,801.25	76.7%
<b>6022-00 · Insurance</b>				
6022-10 · General Insurance	1,287.00	25,000.00	-23,713.00	5.1%
6022-20 · Health Insurance	16,965.57	50,000.00	-33,034.43	33.9%
6022-30 · Workers compensation	1,689.70	5,000.00	-3,310.30	33.8%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
<b>Total 6022-00 · Insurance</b>	<b>19,942.27</b>	<b>83,500.00</b>	<b>-63,557.73</b>	<b>23.9%</b>
6023-00 · Contingency Reserve	0.00	49,568.73	-49,568.73	0.0%
6024-00 · Legal	11,951.78	20,000.00	-8,048.22	59.8%
6026-00 · Office expense	1,234.42	4,000.00	-2,765.58	30.9%
6028-01 · Wages	31,344.39	85,000.00	-53,655.61	36.9%
6028-02 · Payroll Taxes	2,397.84	8,500.00	-6,102.16	28.2%
6028-04 · Employee retirement	4,075.32	9,000.00	-4,924.68	45.3%
6029-00 · Payroll services fee	36.75	250.00	-213.25	14.7%
6030-00 · Repairs and Maintenance	21,537.63	35,000.00	-13,462.37	61.5%
6034-00 · Miscellaneous	1,437.37	1,000.00	437.37	143.7%
6035-00 · Rent	1,300.00	4,000.00	-2,700.00	32.5%
<b>6036-00 · Utilities</b>				
6036-02 · Pump # 7964854299-5	33,172.40	100,000.00	-66,827.60	33.2%
<b>Total 6036-00 · Utilities</b>	<b>33,172.40</b>	<b>100,000.00</b>	<b>-66,827.60</b>	<b>33.2%</b>
6037-00 · Telephone	598.32	2,500.00	-1,901.68	23.9%
6038-00 · Parking & Tolls	1.75	25.00	-23.25	7.0%
6039-01 · Reimbursed expenses	1,583.75	4,500.00	-2,916.25	35.2%
6040-00 · Supplies	1,260.58	12,500.00	-11,239.42	10.1%
<b>6042-00 · Oil &amp; Fuel</b>				
<b>6042-01 · Gasoline</b>				
6042-10 · Rick Carter	695.21	2,750.00	-2,054.79	25.3%
6042-25 · Marvis McBride	734.02	4,000.00	-3,265.98	18.4%
<b>Total 6042-01 · Gasoline</b>	<b>1,429.23</b>	<b>6,750.00</b>	<b>-5,320.77</b>	<b>21.2%</b>
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%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>2,880.73</b>	<b>12,500.00</b>	<b>-9,619.27</b>	<b>23.0%</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through October 19, 2021**

	Jul 1 - Oct 19, 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	14,422.80	50,000.00	-35,577.20	28.8%
6220-00 · Security Expense	265.30	2,500.00	-2,234.70	10.6%
6225-00 · Solar Array Project Expenses	360.00	20,000.00	-19,640.00	1.8%
6230-00 · Website expense	220.00	2,000.00	-1,780.00	11.0%
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>204,747.30</b>	<b>669,443.73</b>	<b>-464,696.43</b>	<b>30.6%</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>				
7036-00 · Engineering Subvention Expense	270.00	0.00	270.00	100.0%
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>270.00</b>	<b>0.00</b>	<b>270.00</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>205,017.30</b>	<b>669,443.73</b>	<b>-464,426.43</b>	<b>30.6%</b>
<b>Net Income</b>	<b>436,162.64</b>	<b>0.00</b>	<b>436,162.64</b>	<b>100.0%</b>

**Reclamation District 1601**  
**General and Administrative Coverage Ratio**  
**July 1, 2021 through October 19, 2021**

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

Routine Levee Maintenance	21,284.29
Subvention Wages	<u>3,963.37</u>
Subvention Expenses	<u>25,247.66</u>
X 35%	<u><u>8,836.68</u></u>
G & A Expenses	205,017.30
35 % of Subvention Expenses	<u>8,836.68</u>
Total Non Reimburseable	<u><u>213,853.98</u></u>
Total G & A Income	641,179.94
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(213,853.98)</u>
<b>G &amp; A Income</b>	<u><u><b>427,325.96</b></u></u>