

RECLAMATION DISTRICT NO. 1601

FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

FEBRUARY 15, 2022

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 February 15, 2022, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2021 through February 15, 2022, 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 February 15, 2022 and the general and administrative coverage ratio calculation for the period July 1, 2021 through February 15, 2022 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
February 15, 2022

Reclamation District 1601
Statement of Assets, Liabilities and Equity - Modified Cash
As of February 15, 2022

	Feb 15, 22
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Checking account	39,997.31
1025-00 · Savings account - Ag	636.05
1035-00 · BOS - General Revolving Account	682,843.52
1045-00 · BOS - Mitigation Site Trust	40,043.54
1055-00 · BOS - Hab Enhan Ph II-TW 14-1	64,532.21
1065-00 · BOS - Five Yr Plan-TW 18-1	5,380.35
1075-00 · BOS - Wetland Dev - SMFA	1,501,751.36
Total Checking/Savings	2,335,184.34
Accounts Receivable	
1225-00 · Accounts receivable - other	502.84
Total Accounts Receivable	502.84
Total Current Assets	2,335,687.18
TOTAL ASSETS	2,335,687.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200-00 · Payroll Liabilities	1,001.02
Total Other Current Liabilities	1,001.02
Total Current Liabilities	1,001.02
Total Liabilities	1,001.02
Equity	
3140-00 · Fund Balance	1,491,394.82
Net Income	843,291.34
Total Equity	2,334,686.16
TOTAL LIABILITIES & EQUITY	2,335,687.18

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2021 through February 15, 2022

	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	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
Total Income	461.29	26.00
Gross Profit	461.29	26.00
Expense		
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
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
6042-03 · Oil	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, 2021 through February 15, 2022

	14-1.1 Habitat Mitig Enhan Ph 2	18-1.0 DWR 5 Year Plan
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	50,043.70	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	51,083.03	1,202.00
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	0.00	0.00
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
Total 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
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	51,083.03	1,202.00
Net Income	-50,621.74	-1,176.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2021 through February 15, 2022

	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
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
Total Income	0.00	0.00
Gross Profit	0.00	0.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	72.50	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
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	2,460.64	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
6042-03 · Oil	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, 2021 through February 15, 2022

	21-1.0 TIMES Project	DWR Trust
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	4,524.49
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	3,033.14	4,524.49
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	0.00	0.00
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
Total 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
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	3,033.14	4,524.49
Net Income	-3,033.14	-4,524.49

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2021 through February 15, 2022

	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)	77,650.20	0.00
4080-00 · Miscellaneous Income	15,093.99	0.00
4090-00 · Interest Income	2,067.03	179.84
4095-00 · Permit Fees	6,000.00	0.00
4099-00 · Reimbursed expenses	1,436.55	0.00
4100-00 · Sale of assets	5,000.00	0.00
Total Income	699,041.30	179.84
Gross Profit	699,041.30	179.84
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	25,110.58	51.25
6011-00 · Capital Acquisitions	11,100.00	0.00
6012-00 · Communications	2,121.92	0.00
6014-00 · Dues and Subscriptions	2,638.32	0.00
6020-00 · Engineering	54,190.15	0.00
6022-00 · Insurance		
6022-10 · General Insurance	1,287.00	0.00
6022-20 · Health Insurance	34,384.29	0.00
6022-30 · Workers compensation	3,306.26	0.00
Total 6022-00 · Insurance	38,977.55	0.00
6024-00 · Legal	26,301.24	0.00
6026-00 · Office expense	3,144.21	0.00
6028-01 · Wages	64,883.07	0.00
6028-02 · Payroll Taxes	5,210.98	0.00
6028-04 · Employee retirement	8,320.31	0.00
6029-00 · Payroll services fee	77.00	0.00
6030-00 · Repairs and Maintenance	26,528.97	0.00
6034-00 · Miscellaneous	1,437.37	0.00
6035-00 · Rent	2,875.00	0.00
6036-00 · Utilities		
6036-01 · Pump #7964854299-3	0.00	0.00
6036-02 · Pump # 7964854299-5	64,901.00	0.00
Total 6036-00 · Utilities	64,901.00	0.00
6037-00 · Telephone	1,394.59	0.00
6038-00 · Parking & Tolls	1.75	0.00
6039-01 · Reimbursed expenses	3,107.82	0.00
6040-00 · Supplies	1,946.72	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-10 · Rick Carter	1,777.74	0.00
6042-25 · Marvis McBride	1,793.88	0.00
Total 6042-01 · Gasoline	3,571.62	0.00
6042-02 · Diesel/Bulk Gas	2,605.06	0.00
6042-03 · Oil	29.13	0.00
Total 6042-00 · Oil & Fuel	6,205.81	0.00

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2021 through February 15, 2022

	General Administrative	Mitigation Site
6047-00 · Consulting	0.00	0.00
6050-00 · Permits, licenses & other fees	415.47	0.00
6051-01 · Pump station repair	46,707.06	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	795.80	0.00
6225-00 · Solar Array Project Expenses	360.00	0.00
6230-00 · Website expense	687.50	0.00
Total 6000-00 · GENERAL AND ADMINISTRATIVE	399,440.19	51.25
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	0.00	0.00
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
Total 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
7038-00 · Other Maintenance	0.00	0.00
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	0.00
Total Expense	399,440.19	51.25
Net Income	299,601.11	128.59

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2021 through February 15, 2022

	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	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
Total Income	455,718.57	384,333.00
Gross Profit	455,718.57	384,333.00
Expense		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	1,191.16	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
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	5,677.56
6028-02 · Payroll Taxes	0.00	447.29
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	194.13	0.00
6036-02 · Pump # 7964854299-5	0.00	0.00
Total 6036-00 · Utilities	194.13	0.00
6037-00 · Telephone	0.00	0.00
6038-00 · Parking & Tolls	0.00	0.00
6039-01 · Reimbursed expenses	3,997.12	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
6042-03 · Oil	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, 2021 through February 15, 2022

	SMFA - Wetland Development	Subventions
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	176,710.40	8,580.47
7000-00 · ROUTINE LEVEE MAINTENANCE		
7012-00 · Rodent Control	0.00	5,064.05
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	18,547.75
Total 7016-00 · Repair of Levee Erosion & Sub	0.00	20,172.10
7035-00 · Accounting Subvention Expense	0.00	1,624.00
7036-00 · Engineering Subvention Expense	0.00	19,713.41
7038-00 · Other Maintenance	0.00	1,165.13
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	0.00	51,843.69
Total Expense	176,710.40	60,424.16
Net Income	279,008.17	323,908.84

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2021 through February 15, 2022

	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)	77,650.20
4080-00 · Miscellaneous Income	15,093.99
4090-00 · Interest Income	8,452.73
4095-00 · Permit Fees	6,000.00
4099-00 · Reimbursed expenses	1,436.55
4100-00 · Sale of assets	5,000.00
	1,539,760.00
Total Income	1,539,760.00
Gross Profit	1,539,760.00
Expense	
6000-00 · GENERAL AND ADMINISTRATIVE	
6010-00 · Accounting	27,700.57
6011-00 · Capital Acquisitions	11,100.00
6012-00 · Communications	2,121.92
6014-00 · Dues and Subscriptions	2,638.32
6020-00 · Engineering	57,612.02
6022-00 · Insurance	
6022-10 · General Insurance	1,287.00
6022-20 · Health Insurance	34,384.29
6022-30 · Workers compensation	3,306.26
	38,977.55
Total 6022-00 · Insurance	38,977.55
6024-00 · Legal	30,107.64
6026-00 · Office expense	3,144.21
6028-01 · Wages	70,560.63
6028-02 · Payroll Taxes	5,658.27
6028-04 · Employee retirement	8,320.31
6029-00 · Payroll services fee	77.00
6030-00 · Repairs and Maintenance	26,528.97
6034-00 · Miscellaneous	1,437.37
6035-00 · Rent	2,875.00
6036-00 · Utilities	
6036-01 · Pump #7964854299-3	194.13
6036-02 · Pump # 7964854299-5	64,901.00
	65,095.13
Total 6036-00 · Utilities	65,095.13
6037-00 · Telephone	1,394.59
6038-00 · Parking & Tolls	1.75
6039-01 · Reimbursed expenses	7,104.94
6040-00 · Supplies	1,946.72
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-10 · Rick Carter	1,777.74
6042-25 · Marvis McBride	1,793.88
	3,571.62
Total 6042-01 · Gasoline	3,571.62
6042-02 · Diesel/Bulk Gas	2,605.06
6042-03 · Oil	29.13
	6,205.81
Total 6042-00 · Oil & Fuel	6,205.81

Reclamation District 1601
Statement of Revenue and Expenses by Project - Modified Cash
July 1, 2021 through February 15, 2022

	TOTAL
6047-00 · Consulting	500.00
6050-00 · Permits, licenses & other fees	415.47
6051-01 · Pump station repair	46,707.06
6053-00 · DWR expense	4,524.49
6059-00 · Habitat Mitigation Enhancement	50,043.70
6060-00 · Wetland Development expense	169,982.23
6220-00 · Security Expense	795.80
6225-00 · Solar Array Project Expenses	360.00
6230-00 · Website expense	687.50
Total 6000-00 · GENERAL AND ADMINISTRATIVE	644,624.97
7000-00 · ROUTINE LEVEE MAINTENANCE	
7012-00 · Rodent Control	5,064.05
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	18,547.75
Total 7016-00 · Repair of Levee Erosion & Sub	20,172.10
7035-00 · Accounting Subvention Expense	1,624.00
7036-00 · Engineering Subvention Expense	19,713.41
7038-00 · Other Maintenance	1,165.13
Total 7000-00 · ROUTINE LEVEE MAINTENANCE	51,843.69
Total Expense	696,468.66
Net Income	843,291.34

Reclamation District 1601
Budget vs. Actual
July 1, 2021 through February 15, 2022

	Jul 1, '21 - Feb 15, 22	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)	77,650.20	77,650.20	0.00	100.0%
4080-00 · Miscellaneous Income	15,093.99	0.00	15,093.99	100.0%
4090-00 · Interest Income	2,067.03	0.00	2,067.03	100.0%
4095-00 · Permit Fees	6,000.00	0.00	6,000.00	100.0%
4099-00 · Reimbursed expenses	1,436.55	0.00	1,436.55	100.0%
4100-00 · Sale of assets	5,000.00	0.00	5,000.00	100.0%
Total Income	699,041.30	669,443.73	29,597.57	104.4%
Gross Profit	699,041.30	669,443.73	29,597.57	104.4%
Expense				
6000-00 · GENERAL AND ADMINISTRATIVE				
6010-00 · Accounting	25,110.58	38,000.00	-12,889.42	66.1%
6011-00 · Capital Acquisitions	11,100.00	55,000.00	-43,900.00	20.2%
6012-00 · Communications	2,121.92	6,000.00	-3,878.08	35.4%
6014-00 · Dues and Subscriptions	2,638.32	2,500.00	138.32	105.5%
6016-00 · Equipment Rent	0.00	2,000.00	-2,000.00	0.0%
6020-00 · Engineering	54,190.15	55,000.00	-809.85	98.5%
6022-00 · Insurance				
6022-10 · General Insurance	1,287.00	25,000.00	-23,713.00	5.1%
6022-20 · Health Insurance	34,384.29	50,000.00	-15,615.71	68.8%
6022-30 · Workers compensation	3,306.26	5,000.00	-1,693.74	66.1%
6022-40 · Auto Insurance	0.00	3,500.00	-3,500.00	0.0%
Total 6022-00 · Insurance	38,977.55	83,500.00	-44,522.45	46.7%
6023-00 · Contingency Reserve	0.00	49,568.73	-49,568.73	0.0%
6024-00 · Legal	26,301.24	20,000.00	6,301.24	131.5%
6026-00 · Office expense	3,144.21	4,000.00	-855.79	78.6%
6028-01 · Wages	64,883.07	85,000.00	-20,116.93	76.3%
6028-02 · Payroll Taxes	5,210.98	8,500.00	-3,289.02	61.3%
6028-04 · Employee retirement	8,320.31	9,000.00	-679.69	92.4%
6029-00 · Payroll services fee	77.00	250.00	-173.00	30.8%
6030-00 · Repairs and Maintenance	26,528.97	35,000.00	-8,471.03	75.8%
6034-00 · Miscellaneous	1,437.37	1,000.00	437.37	143.7%
6035-00 · Rent	2,875.00	4,000.00	-1,125.00	71.9%
6036-00 · Utilities				
6036-02 · Pump # 7964854299-5	64,901.00	100,000.00	-35,099.00	64.9%
Total 6036-00 · Utilities	64,901.00	100,000.00	-35,099.00	64.9%
6037-00 · Telephone	1,394.59	2,500.00	-1,105.41	55.8%
6038-00 · Parking & Tolls	1.75	25.00	-23.25	7.0%
6039-01 · Reimbursed expenses	3,107.82	4,500.00	-1,392.18	69.1%
6040-00 · Supplies	1,946.72	12,500.00	-10,553.28	15.6%
6042-00 · Oil & Fuel				
6042-01 · Gasoline				
6042-01 · Gasoline				
6042-10 · Rick Carter	1,777.74	2,750.00	-972.26	64.6%
6042-25 · Marvis McBride	1,793.88	4,000.00	-2,206.12	44.8%
Total 6042-01 · Gasoline	3,571.62	6,750.00	-3,178.38	52.9%
6042-02 · Diesel/Bulk Gas	2,605.06	3,750.00	-1,144.94	69.5%
6042-03 · Oil	29.13	2,000.00	-1,970.87	1.5%
Total 6042-00 · Oil & Fuel	6,205.81	12,500.00	-6,294.19	49.6%

Reclamation District 1601
Budget vs. Actual
July 1, 2021 through February 15, 2022

	Jul 1, '21 - Feb 15, 22	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	415.47	1,000.00	-584.53	41.5%
6051-01 · Pump station repair	46,707.06	50,000.00	-3,292.94	93.4%
6220-00 · Security Expense	795.80	2,500.00	-1,704.20	31.8%
6225-00 · Solar Array Project Expenses	360.00	20,000.00	-19,640.00	1.8%
6230-00 · Website expense	687.50	2,000.00	-1,312.50	34.4%
Total 6000-00 · GENERAL AND ADMINISTRA...	399,440.19	669,443.73	-270,003.54	59.7%
Total Expense	399,440.19	669,443.73	-270,003.54	59.7%
Net Income	299,601.11	0.00	299,601.11	100.0%

Reclamation District 1601
General and Administrative Coverage Ratio
July 1, 2021 through February 15, 2022

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

Routine Levee Maintenance	54,299.31
Subvention Wages	<u>6,124.85</u>
Subvention Expenses	<u>60,424.16</u>
X 35%	<u><u>21,148.46</u></u>
G & A Expenses	399,440.19
35 % of Subvention Expenses	<u>21,148.46</u>
Total Non Reimbursable	<u>420,588.65</u>
Total G & A Income	699,041.30
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(420,588.65)</u>
G & A Income	<u><u>278,452.65</u></u>