

**RECLAMATION DISTRICT NO. 1601**

FINANCIAL STATEMENTS  
AND  
ACCOUNTANTS' COMPILATION REPORT

**DECEMBER 17, 2024**

Butterfield + Co CPAs, Inc.



## Accountants' Compilation Report

The Board of Trustees of  
**Reclamation District No. 1601**

Management is responsible for the accompanying financial statements of **Reclamation District No. 1601** (the District), which comprise the statement of assets, liabilities and equity – modified cash basis as of December 17, 2024, and the related statement of revenue and expenses by project - modified cash basis for the period from July 1, 2024 through December 17, 2024, 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, 2024 through December 17, 2024 and the general and administrative coverage ratio calculation for the period July 1, 2024 through December 17, 2024 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 17, 2024

**Reclamation District 1601**  
**Statement of Assets, Liabilities and Equity - Modified Cash**  
As of December 17, 2024

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	Dec 17, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Checking account	42,417.00
1025-00 · Savings account - Ag	637.35
1035-00 · BOS - General Revolving Account	145,324.88
1045-00 · BOS - Mitigation Site Trust	40,043.54
1070-00 · BOS - TIMES Project-TW 21-1	1,994,106.70
1075-00 · BOS - Wetland Dev - SMFA	1,465,851.49
<b>Total Checking/Savings</b>	3,688,380.96
<b>Accounts Receivable</b>	
1225-00 · Accounts receivable - other	6,797.31
<b>Total Accounts Receivable</b>	6,797.31
<b>Total Current Assets</b>	3,695,178.27
<b>TOTAL ASSETS</b>	<b>3,695,178.27</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000-00 · Accounts Payable	34,866.41
<b>Total Accounts Payable</b>	34,866.41
<b>Other Current Liabilities</b>	
2200-00 · Payroll Liabilities	1,851.86
<b>Total Other Current Liabilities</b>	1,851.86
<b>Total Current Liabilities</b>	36,718.27
<b>Total Liabilities</b>	36,718.27
<b>Equity</b>	
3140-00 · Fund Balance	4,043,562.31
Net Income	-385,102.31
<b>Total Equity</b>	3,658,460.00
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,695,178.27</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

	21-1.0 TWERP	24-1.0 MBP Phase 2
<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
4086-00 · Insurance Proceeds	0.00	0.00
4090-00 · Interest Income	20,805.22	0.00
4095-00 · Permit Fees	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
	20,805.22	0.00
<b>Total Income</b>	20,805.22	0.00
<b>Gross Profit</b>	20,805.22	0.00
<b>Expense</b>		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	620.00	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
6016-00 · Equipment Rent	0.00	0.00
6018-00 · Equipment Purchases	0.00	0.00
6019-00 · Extraction Costs	0.00	0.00
6020-00 · Engineering	8,219.95	13,879.86
6022-00 · Insurance		
6022-10 · General Insurance	0.00	0.00
6022-20 · Health Insurance	0.00	0.00
6022-30 · Workers compensation	0.00	0.00
	0.00	0.00
<b>Total 6022-00 · Insurance</b>	0.00	0.00
6024-00 · Legal	306.80	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
6031-00 · Canal Cleaning	0.00	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
	0.00	0.00
<b>Total 6036-00 · Utilities</b>	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6041-00 · Road Repairs	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-17 · Matthew Doner	0.00	0.00
6042-18 · Dominic Calabro	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-03 · Oil	0.00	0.00
	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	0.00	0.00
6043-00 · Taxes and licenses	0.00	0.00
6047-00 · Consulting	1,590.00	0.00
6048-00 · Construction	248,944.50	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6051-01 · Pump station repair & mainten	0.00	0.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

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	21-1.0 TWERP	24-1.0 MBP Phase 2
6053-00 · DWR expense	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>259,681.25</b>	<b>13,879.86</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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	0.00	0.00
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	2,810.82
7038-00 · Other Maintenance	33,401.05	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>33,401.05</b>	<b>2,810.82</b>
<b>Total Expense</b>	<b>293,082.30</b>	<b>16,690.68</b>
<b>Net Income</b>	<b>-272,277.08</b>	<b>-16,690.68</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

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	DWR Trust	General Administrative
<b>Income</b>		
4000-00 · Assessment Income	0.00	657,166.91
4010-10 · State Assistance Reimbursements	4,779.75	0.00
4075-00 · Land Lease (117 & 394.5)	0.00	39,421.19
4080-00 · Miscellaneous Income	0.00	268.25
4086-00 · Insurance Proceeds	0.00	184,499.93
4090-00 · Interest Income	0.00	0.32
4095-00 · Permit Fees	0.00	1,000.00
4099-00 · Reimbursed	0.00	3,026.34
4099.10 · Rental Income	0.00	658.35
	4,779.75	886,041.29
<b>Total Income</b>	4,779.75	886,041.29
<b>Gross Profit</b>	4,779.75	886,041.29
<b>Expense</b>		
6000-00 · GENERAL AND ADMINISTRATIVE		
6010-00 · Accounting	0.00	23,813.50
6011-00 · Capital Acquisitions	0.00	208,628.05
6012-00 · Communications	0.00	2,370.84
6014-00 · Dues and Subscriptions	0.00	6,515.43
6016-00 · Equipment Rent	0.00	1,636.59
6018-00 · Equipment Purchases	0.00	193.65
6019-00 · Extraction Costs	0.00	502.84
6020-00 · Engineering	0.00	31,406.25
6022-00 · Insurance		
6022-10 · General Insurance	0.00	1,527.16
6022-20 · Health Insurance	0.00	10,619.85
6022-30 · Workers compensation	0.00	5,045.64
	0.00	17,192.65
<b>Total 6022-00 · Insurance</b>	0.00	17,192.65
6024-00 · Legal	0.00	23,045.64
6026-00 · Office expense	0.00	1,337.83
6028-01 · Wages	0.00	50,469.67
6028-02 · Payroll Taxes	0.00	3,932.32
6028-04 · Employee retirement	0.00	2,738.63
6029-00 · Payroll services fee	0.00	128.00
6030-00 · Repairs and Maintenance	0.00	13,388.79
6031-00 · Canal Cleaning	0.00	3,900.00
6035-00 · Rent	0.00	2,100.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	55,860.82
	0.00	55,860.82
<b>Total 6036-00 · Utilities</b>	0.00	55,860.82
6039-01 · Reimbursed expenses	0.00	2,977.92
6040-00 · Supplies	0.00	2,170.36
6041-00 · Road Repairs	0.00	949.24
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-17 · Matthew Doner	0.00	584.57
6042-18 · Dominic Calabro	0.00	527.83
6042-15 · Ricky Carter Jr.	0.00	2,696.05
	0.00	3,808.45
<b>Total 6042-01 · Gasoline</b>	0.00	3,808.45
6042-02 · Diesel/Bulk Gas	0.00	2,098.54
6042-03 · Oil	0.00	873.81
	0.00	6,780.80
<b>Total 6042-00 · Oil &amp; Fuel</b>	0.00	6,780.80
6043-00 · Taxes and licenses	0.00	1,007.62
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	5,755.00
6051-01 · Pump station repair & mainten	0.00	0.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

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	DWR Trust	General Administrative
6053-00 · DWR expense	5,170.55	0.00
6060-00 · Wetland Development expense	0.00	0.00
6220-00 · Security Expense	0.00	1,833.06
6225-00 · Solar Array Project Expenses	0.00	85,447.04
6230-00 · Website expense	0.00	360.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>5,170.55</b>	<b>556,442.54</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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	0.00	0.00
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	0.00
7038-00 · Other Maintenance	0.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>5,170.55</b>	<b>556,442.54</b>
<b>Net Income</b>	<b>-390.80</b>	<b>329,598.75</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

	SMFA - Wetland Development	2023 Flood Event (Subventions)
<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
4086-00 · Insurance Proceeds	0.00	0.00
4090-00 · Interest Income	0.00	0.00
4095-00 · Permit Fees	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
<b>Total Income</b>	0.00	0.00
<b>Gross Profit</b>	0.00	0.00
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	620.00	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
6016-00 · Equipment Rent	0.00	0.00
6018-00 · Equipment Purchases	0.00	0.00
6019-00 · Extraction Costs	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>	0.00	0.00
6024-00 · Legal	398.84	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	152.00	0.00
6028-02 · Payroll Taxes	11.98	0.00
6028-04 · Employee retirement	0.00	0.00
6029-00 · Payroll services fee	0.00	0.00
6030-00 · Repairs and Maintenance	0.00	0.00
6031-00 · Canal Cleaning	0.00	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
<b>Total 6036-00 · Utilities</b>	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	103.29	0.00
6041-00 · Road Repairs	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-17 · Matthew Doner	0.00	0.00
6042-18 · Dominic Calabro	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-03 · Oil	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	0.00	0.00
6043-00 · Taxes and licenses	0.00	0.00
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6051-01 · Pump station repair & mainten	337.00	0.00



**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

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	SMFA - Wetland Development	2023 Flood Event (Subventions)
6053-00 · DWR expense	0.00	0.00
6060-00 · Wetland Development expense	71.00	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>1,694.11</b>	<b>0.00</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
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	0.00	0.00
7024-00 · Levee Vegetation Control & Mng	0.00	0.00
7036-00 · Engineering Subvention Expense	0.00	3,625.00
7038-00 · Other Maintenance	0.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>0.00</b>	<b>3,625.00</b>
<b>Total Expense</b>	<b>1,694.11</b>	<b>3,625.00</b>
<b>Net Income</b>	<b>-1,694.11</b>	<b>-3,625.00</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

	Subventions - Other (Subventions)	Total Subventions
<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
4086-00 · Insurance Proceeds	0.00	0.00
4090-00 · Interest Income	0.00	0.00
4095-00 · Permit Fees	0.00	0.00
4099-00 · Reimbursed	0.00	0.00
4099.10 · Rental Income	0.00	0.00
<b>Total Income</b>	0.00	0.00
<b>Gross Profit</b>	0.00	0.00
<b>Expense</b>		
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>		
6010-00 · Accounting	1,800.00	1,800.00
6011-00 · Capital Acquisitions	0.00	0.00
6012-00 · Communications	0.00	0.00
6014-00 · Dues and Subscriptions	0.00	0.00
6016-00 · Equipment Rent	0.00	0.00
6018-00 · Equipment Purchases	0.00	0.00
6019-00 · Extraction Costs	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>	0.00	0.00
6024-00 · Legal	0.00	0.00
6026-00 · Office expense	0.00	0.00
6028-01 · Wages	10,334.00	10,334.00
6028-02 · Payroll Taxes	845.22	845.22
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
6031-00 · Canal Cleaning	0.00	0.00
6035-00 · Rent	0.00	0.00
6036-00 · Utilities		
6036-02 · Pump # 7964854299-5	0.00	0.00
<b>Total 6036-00 · Utilities</b>	0.00	0.00
6039-01 · Reimbursed expenses	0.00	0.00
6040-00 · Supplies	0.00	0.00
6041-00 · Road Repairs	0.00	0.00
6042-00 · Oil & Fuel		
6042-01 · Gasoline		
6042-17 · Matthew Doner	0.00	0.00
6042-18 · Dominic Calabro	0.00	0.00
6042-15 · Ricky Carter Jr.	0.00	0.00
<b>Total 6042-01 · Gasoline</b>	0.00	0.00
6042-02 · Diesel/Bulk Gas	0.00	0.00
6042-03 · Oil	0.00	0.00
<b>Total 6042-00 · Oil &amp; Fuel</b>	0.00	0.00
6043-00 · Taxes and licenses	0.00	0.00
6047-00 · Consulting	0.00	0.00
6048-00 · Construction	0.00	0.00
6050-00 · Permits, licenses & other fees	0.00	0.00
6051-01 · Pump station repair & mainten	0.00	0.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

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	Subventions - Other (Subventions)	Total Subventions
6053-00 · DWR expense	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>12,979.22</b>	<b>12,979.22</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>		
7012-00 · Rodent Control	61.82	61.82
7014-00 · Repair & Grading of Levee Roads	338,728.45	338,728.45
7016-00 · Repair of Levee Erosion & Sub	2,990.00	2,990.00
7024-00 · Levee Vegetation Control & Mng	67.52	67.52
7036-00 · Engineering Subvention Expense	65,196.38	68,821.38
7038-00 · Other Maintenance	0.00	0.00
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>407,044.17</b>	<b>410,669.17</b>
<b>Total Expense</b>	<b>420,023.39</b>	<b>423,648.39</b>
<b>Net Income</b>	<b>-420,023.39</b>	<b>-423,648.39</b>

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

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	TOTAL
<b>Income</b>	
4000-00 · Assessment Income	657,166.91
4010-10 · State Assistance Reimbursements	4,779.75
4075-00 · Land Lease (117 & 394.5)	39,421.19
4080-00 · Miscellaneous Income	268.25
4086-00 · Insurance Proceeds	184,499.93
4090-00 · Interest Income	20,805.54
4095-00 · Permit Fees	1,000.00
4099-00 · Reimbursed	3,026.34
4099.10 · Rental Income	658.35
	911,626.26
<b>Total Income</b>	911,626.26
<b>Gross Profit</b>	911,626.26
<b>Expense</b>	
6000-00 · GENERAL AND ADMINISTRATIVE	
6010-00 · Accounting	26,853.50
6011-00 · Capital Acquisitions	208,628.05
6012-00 · Communications	2,370.84
6014-00 · Dues and Subscriptions	6,515.43
6016-00 · Equipment Rent	1,636.59
6018-00 · Equipment Purchases	193.65
6019-00 · Extraction Costs	502.84
6020-00 · Engineering	53,506.06
6022-00 · Insurance	
6022-10 · General Insurance	1,527.16
6022-20 · Health Insurance	10,619.85
6022-30 · Workers compensation	5,045.64
	17,192.65
<b>Total 6022-00 · Insurance</b>	17,192.65
6024-00 · Legal	23,751.28
6026-00 · Office expense	1,337.83
6028-01 · Wages	60,955.67
6028-02 · Payroll Taxes	4,789.52
6028-04 · Employee retirement	2,738.63
6029-00 · Payroll services fee	128.00
6030-00 · Repairs and Maintenance	13,388.79
6031-00 · Canal Cleaning	3,900.00
6035-00 · Rent	2,100.00
6036-00 · Utilities	
6036-02 · Pump # 7964854299-5	55,860.82
	55,860.82
<b>Total 6036-00 · Utilities</b>	55,860.82
6039-01 · Reimbursed expenses	2,977.92
6040-00 · Supplies	2,273.65
6041-00 · Road Repairs	949.24
6042-00 · Oil & Fuel	
6042-01 · Gasoline	
6042-17 · Matthew Doner	584.57
6042-18 · Dominic Calabro	527.83
6042-15 · Ricky Carter Jr.	2,696.05
	3,808.45
<b>Total 6042-01 · Gasoline</b>	3,808.45
6042-02 · Diesel/Bulk Gas	2,098.54
6042-03 · Oil	873.81
	6,780.80
<b>Total 6042-00 · Oil &amp; Fuel</b>	6,780.80
6043-00 · Taxes and licenses	1,007.62
6047-00 · Consulting	1,590.00
6048-00 · Construction	248,944.50
6050-00 · Permits, licenses & other fees	5,755.00
6051-01 · Pump station repair & mainten	337.00

**Reclamation District 1601**  
**Statement of Revenue and Expenses by Project - Modified Cash**  
July 1 through December 17, 2024

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	TOTAL
6053-00 · DWR expense	5,170.55
6060-00 · Wetland Development expense	71.00
6220-00 · Security Expense	1,833.06
6225-00 · Solar Array Project Expenses	85,447.04
6230-00 · Website expense	360.00
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>849,847.53</b>
<b>7000-00 · ROUTINE LEVEE MAINTENANCE</b>	
7012-00 · Rodent Control	61.82
7014-00 · Repair & Grading of Levee Roads	338,728.45
7016-00 · Repair of Levee Erosion & Sub	2,990.00
7024-00 · Levee Vegetation Control & Mng	67.52
7036-00 · Engineering Subvention Expense	71,632.20
7038-00 · Other Maintenance	33,401.05
<b>Total 7000-00 · ROUTINE LEVEE MAINTENANCE</b>	<b>446,881.04</b>
<b>Total Expense</b>	<b>1,296,728.57</b>
<b>Net Income</b>	<b>-385,102.31</b>

**Reclamation District 1601**  
**Budget vs. Actual**  
**July 1 through December 17, 2024**

	Jul 1 - Dec 17, 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Assessment Income	657,166.91	666,727.22	-9,560.31	98.6%
4075-00 · Land Lease (117 & 394.5)	39,421.19	78,700.00	-39,278.81	50.1%
4080-00 · Miscellaneous Income	268.25	0.00	268.25	100.0%
4086-00 · Insurance Proceeds	184,499.93	0.00	184,499.93	100.0%
4090-00 · Interest Income	0.32	0.00	0.32	100.0%
4095-00 · Permit Fees	1,000.00	0.00	1,000.00	100.0%
4099-00 · Reimbursed	3,026.34	0.00	3,026.34	100.0%
4099.10 · Rental Income	658.35	1,580.00	-921.65	41.7%
<b>Total Income</b>	<b>886,041.29</b>	<b>747,007.22</b>	<b>139,034.07</b>	<b>118.6%</b>
<b>Gross Profit</b>	<b>886,041.29</b>	<b>747,007.22</b>	<b>139,034.07</b>	<b>118.6%</b>
<b>Expense</b>				
<b>6000-00 · GENERAL AND ADMINISTRATIVE</b>				
6010-00 · Accounting	23,813.50	40,000.00	-16,186.50	59.5%
6011-00 · Capital Acquisitions	208,628.05	0.00	208,628.05	100.0%
6012-00 · Communications	2,370.84	6,000.00	-3,629.16	39.5%
6014-00 · Dues and Subscriptions	6,515.43	5,250.00	1,265.43	124.1%
6016-00 · Equipment Rent	1,636.59	35,000.00	-33,363.41	4.7%
6018-00 · Equipment Purchases	193.65	0.00	193.65	100.0%
6019-00 · Extraction Costs	502.84	0.00	502.84	100.0%
6020-00 · Engineering	31,406.25	57,000.00	-25,593.75	55.1%
<b>6022-00 · Insurance</b>				
6022-10 · General Insurance	1,527.16	15,000.00	-13,472.84	10.2%
6022-20 · Health Insurance	10,619.85	25,000.00	-14,380.15	42.5%
6022-30 · Workers compensation	5,045.64	5,000.00	45.64	100.9%
6022-40 · Auto Insurance	0.00	5,000.00	-5,000.00	0.0%
<b>Total 6022-00 · Insurance</b>	<b>17,192.65</b>	<b>50,000.00</b>	<b>-32,807.35</b>	<b>34.4%</b>
6023-00 · Contingency Reserve	0.00	51,407.22	-51,407.22	0.0%
6024-00 · Legal	23,045.64	40,000.00	-16,954.36	57.6%
6026-00 · Office expense	1,337.83	4,000.00	-2,662.17	33.4%
6028-01 · Wages	50,469.67	100,000.00	-49,530.33	50.5%
6028-02 · Payroll Taxes	3,932.32	8,500.00	-4,567.68	46.3%
6028-04 · Employee retirement	2,738.63	9,000.00	-6,261.37	30.4%
6029-00 · Payroll services fee	128.00	250.00	-122.00	51.2%
6030-00 · Repairs and Maintenance	13,388.79	50,000.00	-36,611.21	26.8%
6031-00 · Canal Cleaning	3,900.00	0.00	3,900.00	100.0%
6035-00 · Rent	2,100.00	4,200.00	-2,100.00	50.0%
<b>6036-00 · Utilities</b>				
6036-02 · Pump # 7964854299-5	55,860.82	151,000.00	-95,139.18	37.0%
<b>Total 6036-00 · Utilities</b>	<b>55,860.82</b>	<b>151,000.00</b>	<b>-95,139.18</b>	<b>37.0%</b>
6037-00 · Telephone	0.00	2,500.00	-2,500.00	0.0%
6039-01 · Reimbursed expenses	2,977.92	4,500.00	-1,522.08	66.2%
6040-00 · Supplies	2,170.36	6,000.00	-3,829.64	36.2%
6041-00 · Road Repairs	949.24	0.00	949.24	100.0%
<b>6042-00 · Oil &amp; Fuel</b>				
<b>6042-01 · Gasoline</b>				
6042-17 · Matthew Doner	584.57	0.00	584.57	100.0%
6042-18 · Dominic Calabro	527.83	3,000.00	-2,472.17	17.6%
6042-15 · Ricky Carter Jr.	2,696.05	5,000.00	-2,303.95	53.9%
<b>Total 6042-01 · Gasoline</b>	<b>3,808.45</b>	<b>8,000.00</b>	<b>-4,191.55</b>	<b>47.6%</b>
6042-02 · Diesel/Bulk Gas	2,098.54	12,000.00	-9,901.46	17.5%
6042-03 · Oil	873.81	2,000.00	-1,126.19	43.7%
<b>Total 6042-00 · Oil &amp; Fuel</b>	<b>6,780.80</b>	<b>22,000.00</b>	<b>-15,219.20</b>	<b>30.8%</b>
6043-00 · Taxes and licenses	1,007.62	1,000.00	7.62	100.8%
6047-00 · Consulting	0.00	10,000.00	-10,000.00	0.0%
6050-00 · Permits, licenses & other fees	5,755.00	3,000.00	2,755.00	191.8%
6051-01 · Pump station repair & mainten	0.00	30,000.00	-30,000.00	0.0%

**Reclamation District 1601**  
**Budget vs. Actual**  
July 1 through December 17, 2024

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	Jul 1 - Dec 17, 24	Budget	\$ Over Budget	% of Budget
6220-00 · Security Expense	1,833.06	6,000.00	-4,166.94	30.6%
6225-00 · Solar Array Project Expenses	85,447.04	25,000.00	60,447.04	341.8%
6227-00 · Aerial Veg Control Expense	0.00	25,000.00	-25,000.00	0.0%
6230-00 · Website expense	360.00	400.00	-40.00	90.0%
<b>Total 6000-00 · GENERAL AND ADMINISTRATIVE</b>	<b>556,442.54</b>	<b>747,007.22</b>	<b>-190,564.68</b>	<b>74.5%</b>
<b>Total Expense</b>	<b>556,442.54</b>	<b>747,007.22</b>	<b>-190,564.68</b>	<b>74.5%</b>
<b>Net Income</b>	<b>329,598.75</b>	<b>0.00</b>	<b>329,598.75</b>	<b>100.0%</b>

**Reclamation District 1601**  
**General and Administrative Coverage Ratio**  
**July 1, 2024 through December 17, 2024**

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

Routine Levee Maintenance	412,469.17
Subvention Wages	<u>11,179.22</u>
Subvention Expenses	<u>423,648.39</u>
X 35%	<u><u>148,276.94</u></u>
G & A Expenses	556,442.54
35 % of Subvention Expenses	<u>148,276.94</u>
Total Non Reimbursable	<u><u>704,719.48</u></u>
Total G & A Income	886,041.29
Less State Assistance Income	-
Less Non Reimbursable Expenses	<u>(704,719.48)</u>
<b>G &amp; A Income</b>	<u><u><b>181,321.81</b></u></u>