

NSJWCD
Statement of Assets, Liabilities & Net Assets
As of February 29, 2016

	Feb 29, 16
ASSETS	
Current Assets	
Checking/Savings	
10000 · F & M Checking	7,955.79
Total Checking/Savings	7,955.79
Other Current Assets	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	84,446.48
Total 11200 · County of S.J. Fund	84,426.48
Total Other Current Assets	84,426.48
Total Current Assets	92,382.27
TOTAL ASSETS	92,382.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,034.83
Total Accounts Payable	2,034.83
Other Current Liabilities	
27000 · Federal Taxes Payable	-485.50
27100 · State Tax Payable	-278.98
Total Other Current Liabilities	-764.48
Total Current Liabilities	1,270.35
Total Liabilities	1,270.35
Equity	
30000 · Opening Balance Equity	18,298.73
32000 · Unrestricted Net Assets	76,493.73
Net Income	-3,680.54
Total Equity	91,111.92
TOTAL LIABILITIES & EQUITY	92,382.27

NSJWCD
Statement of Revenue & Expenses
 July 2015 through February 2016

	Jul '15 - Feb 16
Ordinary Income/Expense	
Income	
Federal Grant	0.00
4000 · General Revenue	
4000-1 · Share of Property Tax Revenue	80,000.00
Total 4000 · General Revenue	80,000.00
Total Income	80,000.00
Expense	
5000 · Administrative Expenses	
Professional Services	
5000-3 · Accountant	1,461.25
5000-5 · Legal - General Counsel	
5000-5a · Legal Records (Old)	513.00
5000-5 · Legal - General Counsel - Other	6,942.00
Total 5000-5 · Legal - General Counsel	7,455.00
5000-6 · General - Spaletta	6,253.00
5000-9 · District Engineering Consultant	7,176.20
5000-10 · Elections	137.50
5000-11 · Grant Applications	6,938.90
Total Professional Services	29,421.85
Water Right	
Water Right Petitions**	239.73
5000-13 · SWRCB Annual Permit Fee	1,409.37
5000-14 · Legal - Water right compliance	1,580.00
5000-15 · Dist Engr Con - Water right com	280.00
Total Water Right	3,509.10
Dues/Memberships	
5000-17 · GBA	1,000.00
5000-18 · ACWS (Dues)	3,320.00
5000-19 · USA North/Underground Service	162.65
Total Dues/Memberships	4,482.65
Insurance	
5000-20 · ACWA JPIA Liability	2,615.07
5000-21 · ACWA JPIA Property	936.00
Total Insurance	3,551.07
Other/Office	
5000-23 · Storage Unit	347.00
5000-24 · Office Rent	2,400.00
5000-25 · District Secretary Consultant	1,987.50
5000-26 · Website & Webmaster	49.76
5000-27 · Office Phone	260.93
5000-28 · Office Supplies	235.32
5000-29 · Meeting Supplies	198.97
Total Other/Office	5,479.48
Total 5000 · Administrative Expenses	46,444.15
5100 · Program Development	
South System	
Evaluation/Planning	
5100-1 · Legal	6,393.70
Total Evaluation/Planning	6,393.70
Total South System	6,393.70
Pump Station Upgrade	
Survey	500.00
5100-2 · District Engineer	9,933.10
5100-3 · Preliminary Design	70,661.41

See Compilation Report

NSJWCD
Statement of Revenue & Expenses
July 2015 through February 2016

	Jul '15 - Feb 16
5100-4 · Permits	5,194.90
5100-5 · Final Design	35,925.03
Total Pump Station Upgrade	122,214.44
Distribution System	
CCTV Lines	21,580.16
5100-7 · District Engineer	525.00
Total Distribution System	22,105.16
Sustainable Groundwater Mgmt	
5100-9 · District Engineer	3,370.00
5100-10 · Legal	10,055.50
CA Water Fix	1,550.00
Total Sustainable Groundwater Mgmt	14,975.50
EBMUD Demonstration Project	
5100-12 · Engineering Consultant	10,669.15
5100-13 · Legal	17,459.00
Total EBMUD Demonstration Project	28,128.15
Total 5100 · Program Development	193,816.95
5200 · Operations Expense	
Cost Center - Lodi	
City of Lodi Transfer	165.00
Total Cost Center - Lodi	165.00
Cost Center - Woodbridge	
5200-4 · P G & E Pump Acc. 3337	1,117.72
Total Cost Center - Woodbridge	1,117.72
Cost Center North Line	
5200-8 · P G & E Main Pump Acc.1015	182.22
Total Cost Center North Line	182.22
Cost Center - Tracy Lake	
P G & E 4843-6	345.34
Total Cost Center - Tracy Lake	345.34
Cost Center South System Op	
5200-12 · P G & E Main Pump 1025 (1680)	454.86
5200-17 · P G & E Pump Acc. 1040	293.67
5200-18 · P G & E Pump Acc. 1020	298.89
5200-19 · P G & E Pump Acc. 1030	382.24
Total Cost Center South System Op	1,429.66
Total 5200 · Operations Expense	3,239.94
Total Expense	243,501.04
Net Ordinary Income	-163,501.04
Other Income/Expense	
Other Income	
Grant Environmental Payment	0.00
Total Other Income	0.00
Other Expense	
Bank Error	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-163,501.04

See Compilation Report

NSJWCD
Statement of Revenue & Expenses
 January through February 2016

	Jan - Feb 16
Ordinary Income/Expense	
Income	
4000 · General Revenue	
4000-1 · Share of Property Tax Revenue	80,000.00
Total 4000 · General Revenue	80,000.00
Total Income	80,000.00
Expense	
5000 · Administrative Expenses	
Professional Services	
5000-3 · Accountant	250.00
5000-5 · Legal - General Counsel	918.00
5000-6 · General - Spaletta	1,567.50
5000-9 · District Engineering Consultant	649.20
5000-11 · Grant Applications	6,938.90
Total Professional Services	10,323.60
Water Right	
Water Right Petitions**	239.73
5000-15 · Dist Engr Con - Water right com	280.00
Total Water Right	519.73
Other/Office	
5000-23 · Storage Unit	54.00
5000-24 · Office Rent	600.00
5000-25 · District Secretary Consultant	427.50
5000-26 · Website & Webmaster	29.90
5000-27 · Office Phone	67.36
5000-28 · Office Supplies	8.29
5000-29 · Meeting Supplies	55.27
Total Other/Office	1,242.32
Total 5000 · Administrative Expenses	12,085.65
5100 · Program Development	
South System	
Evaluation/Planning	
5100-1 · Legal	2,416.20
Total Evaluation/Planning	2,416.20
Total South System	2,416.20
Pump Station Upgrade	
5100-2 · District Engineer	280.00
5100-3 · Preliminary Design	30,348.59
5100-4 · Permits	5,194.90
5100-5 · Final Design	20,611.29
Total Pump Station Upgrade	56,434.78
Distribution System	
5100-7 · District Engineer	525.00
Total Distribution System	525.00
Sustainable Groundwater Mgmt	
5100-9 · District Engineer	140.00
5100-10 · Legal	1,809.50
CA Water Fix	1,550.00
Total Sustainable Groundwater Mgmt	3,499.50
EBMUD Demonstration Project	
5100-12 · Engineering Consultant	3,543.65
5100-13 · Legal	4,620.00
Total EBMUD Demonstration Project	8,163.65

See Compilation Report

NSJWCD
Statement of Revenue & Expenses
 January through February 2016

	Jan - Feb 16
Total 5100 - Program Development	71,039.13
5200 - Operations Expense	
Cost Center - Lodi	
City of Lodi Transfer	165.00
Total Cost Center - Lodi	165.00
Cost Center - Woodbridge	
5200-4 - P G & E Pump Acc. 3337	280.58
Total Cost Center - Woodbridge	280.58
Cost Center North Line	
5200-8 - P G & E Main Pump Acc.1015	44.69
Total Cost Center North Line	44.69
Cost Center - Tracy Lake	
P G & E 4843-6	345.34
Total Cost Center - Tracy Lake	345.34
Cost Center South System Op	
5200-12 - P G & E Main Pump 1025 (1680)	70.60
5200-17 - P G & E Pump Acc. 1040	0.00
5200-18 - P G & E Pump Acc. 1020	5.22
5200-19 - P G & E Pump Acc. 1030	134.05
Total Cost Center South System Op	209.87
Total 5200 - Operations Expense	1,045.48
Total Expense	84,170.26
Net Ordinary Income	-4,170.26
Other Income/Expense	
Other Expense	
Bank Error	-489.72
Total Other Expense	-489.72
Net Other Income	489.72
Net Income	-3,680.54

Register: 10000 · F & M Checking

From 01/01/2016 through 02/29/2016

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/19/2016			Bank Error	Deposit		X	489.72	12,126.05
01/25/2016	9132	Shasta Burns	5000 · Administrative ...		217.50			11,908.55
01/26/2016			4000 · General Revenu...	Deposit		X	80,000.00	91,908.55
01/28/2016	9133	Walter E. Sadler	-split-	NSJWCD 143	2,348.25			89,560.30
01/28/2016	9134	Kjeldsen, Sinnock & ...	5100 · Program Develo...		30,348.59			59,211.71
01/28/2016	9135	Tolson, Poore' & Za...	-split-		104.41			59,107.30
01/28/2016	9136	Joe Petersen	5000 · Administrative ...		300.00			58,807.30
01/28/2016	9137	Spaletta Law PC	-split-		5,403.50			53,403.80
01/28/2016	9138	Softcom	5000 · Administrative ...		14.95			53,388.85
01/28/2016	9139	AT & T	5000 · Administrative ...	2093682101	33.22			53,355.63
01/28/2016	9140	PG & E (2)	5200 · Operations Exp...		147.19	X		53,208.44
01/28/2016	9141	PG & E	-split-		136.76	X		53,071.68
01/28/2016	9142	PG & E (Brovelli W...	5200 · Operations Exp...		345.34	X		52,726.34
01/28/2016	9143	Griffith & Masuda Inc.	-split-	December Serv...	918.00			51,808.34
01/28/2016	9144	Hwy 88 Self Storage	5000 · Administrative ...	30 day notice	54.00	X		51,754.34
02/01/2016	9145	Moore Biological Co...	5100 · Program Develo...		2,776.60			48,977.74
02/23/2016	9146	Tolson, Poore' & Za...	-split-		153.88			48,823.86
02/23/2016	9147	Spaletta Law PC	-split-		6,436.23			42,387.63
02/23/2016	9148	Kjeldsen, Sinnock & ...	5100 · Program Develo...		20,611.29			21,776.34
02/23/2016	9149	Moore Biological Co...	5100 · Program Develo...		2,272.90			19,503.44
02/23/2016	9150	Petralogix	5000 · Administrative ...		4,227.50			15,275.94
02/23/2016	9151	Walter E. Sadler	-split-	NSJWCD 144	6,319.60			8,956.34
02/23/2016	9152	Softcom	5000 · Administrative ...		14.95			8,941.39
02/23/2016	9153	PG & E	-split-		117.80			8,823.59
02/23/2016	9154	PG & E (2)	5200 · Operations Exp...		133.39			8,690.20
02/23/2016	9155	AT & T	5000 · Administrative ...	2093682101	34.14			8,656.06
02/23/2016	9156	Joe Petersen	5000 · Administrative ...		300.00			8,356.06
02/23/2016	9157	Griffith & Masuda Inc.	5000 · Administrative ...	January Services	135.00			8,221.06
02/23/2016	9158	Shasta Burns	-split-		265.27			7,955.79

North San Joaquin Water Conservation District
 Budget to Actual
 FYE July 1, 2015 to June 30, 2016

	Budget	July 1 to Feb 29 Actual	Difference	%
INCOME				
General Revenue				
Share of Property Tax Revenue	\$250,500	\$150,000.00	\$100,500.00	59.88%
Interest	\$1,000		\$1,000.00	0.00%
Assessments				
None at this time				
Water Sales				
South System	\$159,750		\$159,750.00	0.00%
City of Lodi	\$0		\$0.00	
Tracy Lake	\$2,520		\$2,520.00	0.00%
Misc Revenue				
Grants				
TOTAL INCOME	\$413,770	\$150,000.00	\$263,770.00	36.25%

EXPENSES

5000 ADMINISTRATIVE EXPENSES

PROFESSIONAL SERVICES

5000-1	S.J. Auditors A/P Charges	\$150		\$150.00	0.00%
5000-2	S.J. County Tax Admin.	\$5,500		\$5,500.00	0.00%
5000-3	Accountant	\$2,400	\$1,461.25	\$938.75	60.89%
5000-4	Auditor	\$5,000		\$5,000.00	0.00%
5000-5	Legal - General Counsel	\$25,000	\$6,942.00	\$18,058.00	27.77%
5000-5a	Legal Records (Old)	\$0	\$513.00	-\$513.00	0.00%
5000-6	General - Spaletta	\$2,000	\$6,253.00	-\$4,253.00	312.65%
5000-7	Prop 218 Water Rates	\$10,000		\$10,000.00	0.00%
5000-8	Groundwater level testing	\$1,500		\$1,500.00	0.00%
5000-9	District Engineering Consultant	\$15,000	\$7,176.20	\$7,823.80	47.84%
5000-10	Election	\$1,000	\$137.50	\$862.50	13.75%
5000-11	Grant Applications	\$4,000	\$6,938.90	-\$2,938.90	173.47%
5000-12	Training	\$500		\$500.00	0.00%
	<i>Subtotal Professional Services</i>	<i>\$72,050</i>	<i>\$29,421.85</i>	<i>\$42,628.15</i>	<i>40.84%</i>

WATER RIGHT

5000-13	SWRCB Annual Permit Fee	\$1,309	\$1,409.37	-\$100.37	107.67%
5000-14	Legal - Water right compliance	\$5,000	\$1,580.00	\$3,420.00	31.60%
5000-15	Dist Engr Con - Water right compliance	\$2,500	\$280.00	\$2,220.00	11.20%
5000-16	Meter Calibration	\$1,000		\$1,000.00	0.00%
	Water Right Petitions	\$0	\$239.73	-\$239.73	0.00%
	<i>Subtotal Water Right</i>	<i>\$9,809</i>	<i>\$3,509.10</i>	<i>\$6,299.90</i>	<i>35.77%</i>

North San Joaquin Water Conservation District
Budget to Actual
FYE July 1, 2015 to June 30, 2016

DUES/MEMBERSHIPS

5000-17	GBA	\$1,000	\$1,000.00	\$0.00	100.00%
5000-18	ACWA (dues)	\$3,200	\$3,320.00	-\$120.00	103.75%
5000-19	USA North/Underground Service	\$250	\$162.65	\$87.35	65.06%
	<i>Subtotal Dues/Memberships</i>	<i>\$4,450</i>	<i>\$4,482.65</i>	<i>-\$32.65</i>	<i>100.73%</i>

INSURANCE

5000-20	ACWA JPIA Liability	\$2,200	\$2,615.07	-\$415.07	118.87%
5000-21	ACWA JPIA Property	\$1,100	\$936.00	\$164.00	85.09%
5000-22	Directors Insurance	\$400		\$400.00	0.00%
	<i>Subtotal Insurance</i>	<i>\$3,700</i>	<i>\$3,551.07</i>	<i>\$148.93</i>	<i>95.97%</i>

OTHER/OFFICE

5000-23	Storage Unit	\$600	\$347.00	\$253.00	57.83%
5000-24	Office Rent	\$3,600	\$2,400.00	\$1,200.00	66.67%
5000-25	District Secretary Consultant	\$5,000	\$1,987.50	\$3,012.50	39.75%
5000-26	Website & Webmaster	\$3,500	\$49.76	\$3,450.24	1.42%
5000-27	Office Phone	\$450	\$260.93	\$189.07	57.98%
5000-28	Office Supplies	\$1,200	\$235.32	\$964.68	19.61%
5000-29	Meeting Supplies	\$1,200	\$198.97	\$1,001.03	16.58%
5000-30	Reimburemble Expenses	\$2,000		\$2,000.00	0.00%
5000-31	Advertisement	\$500		\$500.00	0.00%
5000-32	Miscellaneous	\$1,000		\$1,000.00	0.00%
	<i>Subtotal Other/Office</i>	<i>\$19,050</i>	<i>\$5,479.48</i>	<i>\$13,570.52</i>	<i>28.76%</i>

Total Administrative Expenses		\$109,059	\$46,444.15	\$62,614.85	42.59%
<i>Tracy Lake ID Share</i>		<i>-\$13,632</i>			
<i>Allocated to South System Operations</i>		<i>-\$13,632</i>			
Total Unallocated Administrative Expense		\$81,794			

5100 PROGRAM DEVELOPMENT

South System

Evaluation/Planning

5100-1	Legal Consultants	\$10,000	\$6,393.70	\$3,606.30	63.94%
				\$0.00	
	<i>Subtotal Evaluation/planning</i>	<i>\$10,000</i>	<i>\$6,393.70</i>	<i>\$3,606.30</i>	<i>63.94%</i>

Pump Station Upgrade

5100-2	District Engineer	\$5,000	\$9,933.10	-\$4,933.10	198.66%
5100-3	Preliminary Design	\$38,100	\$70,661.41	-\$32,561.41	185.46%
	Survey		\$500.00	-\$500.00	0.00%
5100-4	Permits	\$47,400	\$5,194.90	\$42,205.10	10.96%
5100-5	Final Design	\$118,718	\$35,925.03	\$82,792.97	30.26%
5100-6	Construction Support	\$45,000		\$45,000.00	0.00%
	<i>Subtotal Pump Station Upgrade</i>	<i>\$254,218</i>	<i>\$122,214.44</i>	<i>\$132,003.56</i>	<i>48.07%</i>

North San Joaquin Water Conservation District

Budget to Actual

FYE July 1, 2015 to June 30, 2016

	<u>Distribution System</u>				
5100-7	District Engineer	\$3,000	\$525.00	\$2,475.00	17.50%
5100-8	Design	\$39,400		\$39,400.00	0.00%
	CCTV Lines	\$0	\$21,580.16	-\$21,580.16	0
	<u>Subtotal Distribution System</u>	\$42,400	\$22,105.16	\$20,294.84	52.13%
	<u>South System Summary</u>	\$306,618	\$150,713.30	\$155,904.70	49.15%
	<u>Sustainable Groundwater Management Act</u>				
5100-9	District Engineer	\$6,000	\$3,370.00	\$2,630.00	56.17%
5100-10	Legal	\$10,000	\$10,055.50	-\$55.50	100.56%
5100-11	Other - outreach	\$2,000		\$2,000.00	0.00%
	CA Water Fix	\$0	\$1,550.00	-\$1,550.00	0.00%
	<u>Subtotal Sustainable Groundwater</u>	\$18,000	\$14,975.50	\$3,024.50	83.20%
	<u>EBMUD Demonstration Project</u>				
5100-12	Engineering Consultant	\$2,000	\$10,669.15	-\$8,669.15	533.46%
5100-13	Legal	\$6,000	\$17,459.00	-\$11,459.00	290.98%
	<u>Subtotal EBMUD Demo</u>	\$8,000	\$28,128.15	-\$20,128.15	351.60%
	<u>North System</u>				
5100-14	District Engineer	\$1,000		\$1,000.00	0.00%
5100-15	CCTV Lines	\$25,000		\$25,000.00	0.00%
	<u>Subtotal North System</u>	\$26,000	\$0	\$26,000.00	0.00%
	<u>Woodbridge/Cal-Fed</u>				
5100-16	Engineering Consultant	\$1,000		\$1,000.00	0.00%
5100-17	Legal	\$1,000		\$1,000.00	0.00%
	<u>Subtotal Cal-Fed</u>	\$2,000	\$0	\$2,000.00	0.00%
	Total Program Development Expense	\$360,618	\$193,816.95	\$166,801.05	53.75%

5200 OPERATIONS EXPENSE

COST CENTER - CITY OF LODI TRANSFER

	EBMUD Water Charges per AF	\$0		\$0.00	0.00%
	WID Contract for Operations	\$0		\$0.00	0.00%
	Other		\$165.00	-\$165.00	0.00%
	<u>Lodi Transfer Subtotal =</u>	\$0	\$165.00	-\$165.00	#####

COST CENTER -- WOODBRIDGE/cal-Fed

5200-1	EBMUD Water Charges per AF	\$100		\$100.00	0.00%
5200-2	WIC Contract for Operations	\$500		\$500.00	0.00%
5200-3	Weed Control	\$200		\$200.00	0.00%
5200-4	PG&E Pump Acc. 3337	\$1,000	\$1,117.72	-\$117.72	111.77%
	<u>CalFed Subtotal =</u>	\$1,800	\$1,117.72	\$682.28	62.10%

COST CENTER NORTH LINE

5200-5	EBMUD Water Charges per AF	\$100		\$100.00	0.00%
5200-6	WIC Contract for Operations	\$500		\$500.00	0.00%
5200-7	Weed Control	\$100		\$100.00	0.00%
5200-8	PG&E Main Pump Acc.1015	\$1,500	\$182.22	\$1,317.78	12.15%
	<u>North System Subtotal =</u>	\$2,200	\$182.22	\$2,017.78	8.28%

North San Joaquin Water Conservation District
 Budget to Actual
 FYE July 1, 2015 to June 30, 2016

COST CENTER - TRACY LAKE GROUNDWATER RECHARGE

5200-9	EBMUD Water Charges per AF	\$1,184		\$1,183.50	0.00%
5200-10	District share of O&M	\$7,085		\$7,085.00	0.00%
	PG & E Acc. 4843-6		\$345.34	-\$345.34	0.00%
	Tracy Lake Subtotal =	\$8,269	\$345.34	\$7,923.16	4.18%

COST CENTER SOUTH SYSTEM OPERATIONS

5200-11	EBMUD Charges per AF	\$6,000		\$6,000.00	0.00%
5200-12	PG&E Main Pump Acc.1025	\$120,000	\$454.86	\$119,545.14	0.38%
5200-13	PG&E Jockey Pump 1030	\$0	\$382.24	-\$382.24	0.00%
5200-14	PG&E Brandt Rd. Acc. 1040	\$0	\$293.67	-\$293.67	0.00%
5200-15	PG&E 12097 E. Hwy 12 1020	\$0	\$298.89	-\$298.89	0.00%
5200-16	WIC Contract for Operations	\$14,000		\$14,000.00	0.00%
5200-16	Weed Control	\$600		\$600.00	0.00%
	Allocated Administrative Expense	\$13,632		\$13,632.38	0.00%
	Repairs/Maintenance/Service	\$3,000		\$3,000.00	0.00%
	South System Subtotal =	\$157,232	\$1,429.66	\$155,802.72	0.91%
	Total Operations Expense	\$169,501	\$3,239.94	\$166,260.94	1.91%

TOTAL EXPENSE		\$639,178	\$243,501.04	\$395,676.84	38.10%
----------------------	--	------------------	---------------------	---------------------	---------------