

**NSJWCD**  
**Statement of Assets, Liabilities & Net Assets**  
As of July 15, 2016

	Jul 15, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10500 · Settlement Account	1,750,001.00
10000 · F & M Checking	48,509.10
<b>Total Checking/Savings</b>	1,798,510.10
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	1,712.21
<b>Total Accounts Receivable</b>	1,712.21
<b>Other Current Assets</b>	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	349,726.23
<b>Total 11200 · County of S.J. Fund</b>	349,706.23
<b>Total Other Current Assets</b>	349,706.23
<b>Total Current Assets</b>	2,149,928.54
<b>TOTAL ASSETS</b>	<b>2,149,928.54</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Long Term Liabilities</b>	
27200 · Other Liabilities	1.00
<b>Total Long Term Liabilities</b>	1.00
<b>Total Liabilities</b>	1.00
<b>Equity</b>	
30000 · Opening Balance Equity	18,298.73
32000 · Unrestricted Net Assets	402,977.90
Net Income	1,728,650.91
<b>Total Equity</b>	2,149,927.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,149,928.54</b>

**NSJWCD**  
**Statement of Revenue & Expenses**  
July 1 - 15, 2016

	Jul 1 - 15, 16
Ordinary Income/Expense	
Income	
4300 · Grants - Settlement	1,750,000.00
<b>Total Income</b>	<b>1,750,000.00</b>
Expense	
5000 · Administrative Expenses	
Professional Services	
5030 · Accountant	100.00
5060 · Legal-General Counsel-Spaletta	2,895.00
5080 · District Engineering Consultant	1,023.20
<b>Total Professional Services</b>	<b>4,018.20</b>
Water Right	
5130 · Legal - Water right compliance	325.00
5140 · Dist Engr Con - Water right com	910.00
5150 · CA Water Fix	1,935.00
<b>Total Water Right</b>	<b>3,170.00</b>
Other/Office	
5220 · Office Rent	300.00
5230 · District Secretary Consultant	225.00
5250 · Office Phone	34.14
5260 · Office Supplies	2.33
5270 · Meeting Supplies	58.86
<b>Total Other/Office</b>	<b>620.33</b>
<b>Total 5000 · Administrative Expenses</b>	<b>7,808.53</b>
6000 · Program Development	
South System	
Evaluation/Planning	
6010 · Legal	3,636.00
<b>Total Evaluation/Planning</b>	<b>3,636.00</b>
<b>Total South System</b>	<b>3,636.00</b>
Pump Station Upgrade	
6020 · District Engineer	
6025 · KSN	2,158.75
6020 · District Engineer - Other	961.40
<b>Total 6020 · District Engineer</b>	<b>3,120.15</b>
<b>Total Pump Station Upgrade</b>	<b>3,120.15</b>
Sustainable Groundwater Mgmt	
6080 · Legal	1,860.00
<b>Total Sustainable Groundwater Mgmt</b>	<b>1,860.00</b>
EBMUD Demonstration Project	
6100 · Legal	4,262.50
<b>Total EBMUD Demonstration Project</b>	<b>4,262.50</b>
North System	
6130 · Legal	226.50
<b>Total North System</b>	<b>226.50</b>
<b>Total 6000 · Program Development</b>	<b>13,105.15</b>
7000 · Operations Expense	
Cost Center - Lodi	
7020 · Other - Legal	195.00
<b>Total Cost Center - Lodi</b>	<b>195.00</b>
Cost Center - Woodbridge	
7040 · P G & E Pump Acc. 3337	133.39
	<b>133.39</b>

See Compilation Report

**NSJWCD**  
**Statement of Revenue & Expenses**  
July 1 - 15, 2016

	<u>Jul 1 - 15, 16</u>
Total Cost Center - Woodbridge	133.39
Cost Center South System Op	
7090 · P G & E Main Pump 1025 (1680)	38.22
7100 · P G & E Pump Acc. 1030	68.80
Total Cost Center South System Op	<u>107.02</u>
Total 7000 · Operations Expense	<u>435.41</u>
Total Expense	<u>21,349.09</u>
Net Ordinary Income	<u>1,728,650.91</u>
Net Income	<u><u>1,728,650.91</u></u>

## NSJWCD

7/14/2016 11:55 AM

Register: 10000 · F &amp; M Checking

From 07/01/2016 through 07/15/2016

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
07/12/2016			11200 · County of S.J. ...	Funds Transfer			60,000.00	69,858.19
07/14/2016	9208	PG & E (2)	7000 · Operations Exp...		133.39			69,724.80
07/14/2016	9209	PG & E	-split-		107.02			69,617.78
07/14/2016	9210	Tolson, Poore' & Za...	-split-		102.33			69,515.45
07/14/2016	9211	Joe Petersen	5000 · Administrative ...		300.00			69,215.45
07/14/2016	9212	Spaletta Law PC	-split-		15,335.00			53,880.45
07/14/2016	9213	Walter E. Sadler	-split-	NSJWCD 148	2,894.60			50,985.85
07/14/2016	9214	Kjeldsen, Sinnock & ...	6000 · Program Develo...		2,158.75			48,827.10
07/14/2016	9215	Shasta Burns	-split-		283.86			48,543.24
07/14/2016	9216	AT & T	5000 · Administrative ...	2093682101	34.14			48,509.10

Register: 10500 · Settlement Account

From 07/01/2016 through 07/15/2016

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
07/05/2016			27200 · Other Liabilities	owed to Hugh t...			1.00	1.00
07/12/2016			4300 · Grants - Settlem...	Deposit			1,750,000.00	1,750,001.00

North San Joaquin Water Conservation District  
 Budget to Actual  
 FYE July 1, 2016 to June 30, 2017

	Budget	July 1 to July 15 Actual	Difference	%
<b>INCOME</b>				
<b>4000 General Revenue</b>				
4000-10 Share of Property Tax Revenue	\$270,000		\$270,000.00	0.00%
4000-20 Interest	\$2,000		\$2,000.00	0.00%
<b>Assessments</b>				
None at this time				
<b>4100 Water Sales</b>				
4100-10 South System	\$150,000		\$150,000.00	0.00%
4100-20 City of Lodi	\$100,000		\$100,000.00	0.00%
<b>4200 Tracy Lake</b>	\$9,000		\$9,000.00	0.00%
<b>Misc Revenue</b>				
<b>4300 Grants - Settlement</b>	\$1,750,000	\$1,750,000	\$1,750,000	100.00%
<b>TOTAL INCOME</b>	<b>\$2,281,000</b>	<b>\$1,750,000</b>	<b>\$2,281,000</b>	<b>76.72%</b>

**EXPENSES**

**5000 ADMINISTRATIVE EXPENSES**

PROFESSIONAL SERVICES

5010 S.J. Auditors A/P Charges	\$224		\$224.00	0.00%
5020 S.J. County Tax Admin.	\$5,027		\$5,027.00	0.00%
5030 Accountant	\$2,500	\$100.00	\$2,400.00	4.00%
5040 Auditor	\$10,000		\$10,000.00	0.00%
5050 Legal - General Counsel - Masuda	\$2,000		\$2,000.00	0.00%
5060 Legal - General Counsel - Spaletta	\$18,000	\$2,895.00	\$15,105.00	16.08%
5070 Groundwater level testing	\$1,500		\$1,500.00	0.00%
5080 District Engineering Consultant	\$15,000	\$1,023.20	\$13,976.80	6.82%
5090 Election	\$20,000		\$20,000.00	0.00%
5100 Grant Applications	\$5,000		\$5,000.00	0.00%
5110 Training	\$500		\$500.00	0.00%
<i>Subtotal Professional Services</i>	<i>\$79,751</i>	<i>\$4,018.20</i>	<i>\$75,732.80</i>	<i>5.04%</i>

WATER RIGHT

5120 SWRCB Annual Permit Fee	\$1,500		\$1,500.00	0.00%
5130 Legal - Water right compliance	\$5,000	\$325.00	\$4,675.00	6.50%
5140 Dist Engr Con - Water right compliance	\$2,500	\$910.00	\$1,590.00	36.40%
5150 CA Water Fix	\$5,000	\$1,935.00	\$3,065.00	38.70%
<i>Subtotal Water Right</i>	<i>\$14,000</i>	<i>\$3,170.00</i>	<i>\$10,830.00</i>	<i>22.64%</i>

North San Joaquin Water Conservation District

Budget to Actual

FYE July 1, 2016 to June 30, 2017

	Budget	July 1 to July 15 Actual	Difference	%
<u>DUES/MEMBERSHIPS</u>				
5160 GBA	\$10,000		\$10,000.00	0.00%
5170 ACWA (dues)	\$3,500		\$3,500.00	0.00%
5180 USA North/Underground Service	\$250		\$250.00	0.00%
<i>Subtotal Dues/Memberships</i>	<i>\$13,750</i>	<i>\$0.00</i>	<i>\$13,750.00</i>	<i>0.00%</i>
<u>INSURANCE</u>				
5190 ACWA JPIA Liability	\$2,700		\$2,700.00	0.00%
5200 ACWA JPIA Property	\$2,500		\$2,500.00	0.00%
5210 Directors Insurance	\$400		\$400.00	0.00%
<i>Subtotal Insurance</i>	<i>\$5,600</i>	<i>\$0.00</i>	<i>\$5,600.00</i>	<i>0.00%</i>
<u>OTHER/OFFICE</u>				
5220 Office Rent	\$3,600	\$300.00	\$3,300.00	8.33%
5230 District Secretary Consultant	\$5,000	\$225.00	\$4,775.00	4.50%
5240 Website & Webmaster	\$3,500		\$3,500.00	0.00%
5250 Office Phone	\$450	\$34.14	\$415.86	7.59%
5260 Office Supplies	\$1,200	\$2.33	\$1,197.67	0.19%
5270 Meeting Supplies	\$1,200	\$58.86	\$1,141.14	4.91%
5280 Travel	\$500		\$500.00	0.00%
5290 Advertisement	\$500		\$500.00	0.00%
5300 Miscellaneous	\$500		\$500.00	0.00%
<i>Subtotal Other/Office</i>	<i>\$16,450</i>	<i>\$620.33</i>	<i>\$15,829.67</i>	<i>3.77%</i>
<b>Total Administrative Expenses</b>	<b>\$129,551</b>	<b>\$7,808.53</b>	<b>\$121,742.47</b>	<b>6.03%</b>
Tracy Lake ID Share	-\$16,194			
Allocated to South System Operations	-\$16,194			
<b>Total Unallocated Administrative Expense</b>	<b>\$97,163</b>			

**6000 PROGRAM DEVELOPMENT**

South System

Evaluation/Planning

6010	Legal	\$12,000	\$3,636.00	\$8,364.00	30.30%
	<i>Subtotal Evaluation/planning</i>	<i>\$12,000</i>	<i>\$3,636.00</i>	<i>\$8,364.00</i>	<i>30.30%</i>

Pump Station Upgrade

6020	District Engineer	\$30,000	\$3,120.15	\$26,879.85	10.40%
6030	Permits	\$10,000		\$10,000.00	0.00%
6040	Construction Support	\$20,000		\$20,000.00	0.00%
	<i>Subtotal Pump Station Upgrade</i>	<i>\$60,000</i>	<i>\$3,120.15</i>	<i>\$56,879.85</i>	<i>5.20%</i>

North San Joaquin Water Conservation District

Budget to Actual

FYE July 1, 2016 to June 30, 2017

	Budget	July 1 to July 15 Actual	Difference	%
<u>Distribution System</u>				
6050 District Engineer	\$10,000		\$10,000.00	0.00%
6060 Design	\$10,000		\$10,000.00	0.00%
<i>Subtotal Distribution System</i>	\$20,000	\$0.00	\$20,000.00	0.00%
<b><u>South System Summary</u></b>				
	\$92,000	\$6,756.15	\$85,243.85	7.34%
<u>Sustainable Groundwater Management Act</u>				
6070 District Engineer	\$3,500		\$3,500.00	0.00%
6080 Legal	\$15,000	\$1,860.00	\$13,140.00	12.40%
<i>Subtotal Sustainable Groundwater</i>	\$18,500	\$1,860.00	\$16,640.00	10.05%
<u>EBMUD Demonstration Project</u>				
6090 Engineering Consultant	\$5,000		\$5,000.00	0.00%
6100 Legal	\$10,000	\$4,262.50	\$5,737.50	42.63%
<i>Subtotal EBMUD Demo</i>	\$15,000	\$4,262.50	\$10,737.50	28.42%
<u>North System</u>				
6110 District Engineer	\$2,000		\$2,000.00	0.00%
6120 CCTV Lines	\$22,000		\$22,000.00	0.00%
6130 Legal	\$2,000	\$226.50	\$1,773.50	11.33%
<i>Subtotal North System</i>	\$26,000	\$227	\$25,773.50	0.87%
<u>Woodbridge/Cal-Fed</u>				
6140 Engineering Consultant	\$1,000		\$1,000.00	0.00%
6150 Legal	\$1,000		\$1,000.00	0.00%
<i>Subtotal Cal-Fed</i>	\$2,000	\$0	\$2,000.00	0.00%
<b>Total Program Development Expense</b>	<b>\$153,500</b>	<b>\$13,105.15</b>	<b>\$140,394.85</b>	<b>8.54%</b>
<b>Capital Improvements</b>				
South System Pump Station Upgrade	\$1,750,000			
South System Pipeline Upgrade	\$100,000			
<b>Total Capital Improvements</b>	<b>\$1,850,000</b>			
<b>7000 OPERATIONS EXPENSE</b>				
<u>COST CENTER - CITY OF LODI TRANSFER</u>				
7010 EBMUD Water Charges per AF	\$2,000		\$2,000.00	0.00%
7020 Other - Legal	\$200	\$195.00	\$5.00	0.00%
<i>Lodi Transfer Subtotal =</i>	\$2,200	\$195.00	\$2,005.00	0.00%
<u>COST CENTER -- WOODBRIDGE/cal-Fed</u>				
7030 Weed Control	\$200		\$200.00	0.00%
7040 PG&E Pump Acc. 3337	\$1,800	\$133.39	\$1,666.61	7.41%
<i>CalFed Subtotal =</i>	\$2,000	\$133.39	\$1,866.61	6.67%

North San Joaquin Water Conservation District

Budget to Actual

FYE July 1, 2016 to June 30, 2017

	Budget	July 1 to July 15 Actual	Difference	%
<u>COST CENTER NORTH LINE</u>				
7050 Weed Control	\$200		\$200.00	0.00%
7060 PG&E Main Pump Acc.1015	\$500		\$500.00	0.00%
<i>North System Subtotal =</i>	<i>\$700</i>	<i>\$0.00</i>	<i>\$700.00</i>	<i>0.00%</i>
 <u>COST CENTER - TRACY LAKE GROUNDWATER RECHARGE</u>				
7070 District share of O&M	\$11,259		\$11,259.00	0.00%
Tracy Lake Subtotal =	\$11,259	\$0.00	\$11,259.00	0.00%
 <u>COST CENTER SOUTH SYSTEM OPERATIONS</u>				
7080 EBMUD Charges per AF	\$6,000		\$6,000.00	0.00%
7090 PG&E Main Pump Acc.1025	\$120,000	\$38.22	\$119,961.78	0.03%
7100 PG&E Jockey Pump 1030	\$600	\$68.80	\$531.20	0.00%
7110 Contract for Operations	\$28,000		\$28,000.00	0.00%
7120 Weed Control	\$1,000		\$1,000.00	0.00%
7130 Allocated Administrative Expense	\$16,194		\$16,193.88	0.00%
7140 Repairs/Maintenance/Service	\$5,000		\$5,000.00	0.00%
<i>South System Subtotal =</i>	<i>\$176,794</i>	<i>\$107.02</i>	<i>\$176,686.86</i>	<i>0.06%</i>
<b>Total Operations Expense</b>	<b>\$192,953</b>	<b>\$435.41</b>	<b>\$192,517.47</b>	<b>0.23%</b>
 <b>TOTAL EXPENSE</b>	 <b>\$476,004</b>	 <b>\$21,349.09</b>	 <b>\$454,654.79</b>	 <b>4.49%</b>

County of San Joaquin  
Fund Report - Year to Date (County Fiscal Year)  
As of June 30, 2016  
45901-NORTH SAN JOAQUIN WTR CONSERVA

Report: 13-D3

Activities for :  
Current Month      Year to Date      Balance  
As of June 30, 2016

PRELIM 1

Fund Balance - Beginning of the Fiscal Year

479,999.75

	Current Month	Year to Date	Balance As of June 30, 2016
Revenues			
REVENUES-GENERAL			
4100100010		241,174.30	241,174.30
PROPERTY TAX-SECURED		4,927.81	4,927.81
4100200070		14,159.12	14,159.12
PROPERTY TAX-UNSECURED	4.23	163.94	163.94
4101000007		30.29	30.29
PROPERTY TAX-UNSECURED-SB813		233.16	233.16
4101000020		260,688.62	260,688.62
PROPERTY TAX-SB 813-PRIOR	224.18		
4101000030	258.53		
PROPERTY TAX-UNSECURED-PRIOR			
TAXES			
LICENSES, PERMITS, FRANCHISES			
FINES, FORFEITURES, PENALTIES			
4400000000		2,003.00	2,003.00
INTEREST INCOME		2,003.00	2,003.00
USE OF MONEY AND PROPERTY		2,523.39	2,523.39
4505500000		2,523.39	2,523.39
INTERGOVERNMENTAL REVENUES		0.50	0.50
4605110000		0.50	0.50
ST-HOMEOWNER PROP TAX			
SPECIAL ASSESSMENTS-CURRENT			
CHARGES FOR SERVICES			
MISCELLANEOUS REVENUES			
TRANSFERS IN			
OTHER FINANCING SOURCES			
SELF INS FUND SPECIAL REVENUES			
MP-TEL-RADIO ISF REVENUES			
SOLID WASTE SPECIAL REVENUES			
HOSPITAL SPECIAL REVENUES			
AIRPORT SPECIAL REVENUES			
RETIREMENT FUND SPECIAL REV			
AGENCY FUNDS - DEPOSITS			
Total Revenues	258.53	265,215.51	265,215.51

Expenditures			
SALARIES			
FRINGE BENEFITS			
Total Salaries and Benefits			
6201000000		106.50	106.50
AUDITORS PROL AND A/P CHARGES		117.00	117.00
6220001000		5,027.00	5,027.00
TAX ADMINISTRATION CHARGES		330,000.00	330,000.00
6221010200			
6238000000		335,250.50	335,250.50
MISCELLANEOUS EXPENSE			
SERVICES AND SUPPLIES-TOTAL			
OTHER CHARGES			
OTHER FINANCING USES			
CAPITAL EXPENDITURES			
COST REIMBURSEMENTS			
TRANSFERS OUT			
PROVISION FOR CONTINGENCY			
LOAN TO OTHER FUNDS			

County of San Joaquin  
 Fund Report - Year to Date (County Fiscal Year)  
 As of June 30, 2016  
 45901-NORTH SAN JOAQUIN WTR CONSERVA

	PRELIM 1		Balance As of June 30, 2016
	Activities for : Current Month	Year to Date	
CLEARING ACCOUNTS	-	-	-
PUBLIC WORKS PROJECT EXP	-	-	-
LIABILITY INSURANCE ISF EXP	-	-	-
MEDICAL & DENTAL INSUR ISF EXP	-	-	-
RETIREMENT FUND EXP	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-
Total Expenditures	-	335,250.50	335,250.50
Net Changes	258.53	(70,034.99)	(70,034.99)
Fund Balance - At the end of the Period			409,964.76

FOR INFORMATION ONLY

Voucher/AP payables	-
Receivables	-
Inventories	-
Pre-paid Expenses	-
Cash- 1111000000	409,964.76
Cash Clearing	-
Auditor's Cash	409,964.76

CASH IN BANK-TREASURY  
 OUTSTANDING WARRANTS