

NSJWCD
Statement of Assets, Liabilities & Net Assets
As of November 30, 2016

	Nov 30, 16
ASSETS	
Current Assets	
Checking/Savings	
10500 · Settlement Account	1,715,655.53
10000 · F & M Checking	50,064.76
Total Checking/Savings	1,765,720.29
Accounts Receivable	
11000 · Accounts Receivable	1,712.21
Total Accounts Receivable	1,712.21
Other Current Assets	
11200 · County of S.J. Fund	
11250 · Reserve Fund	-20.00
11200 · County of S.J. Fund - Other	292,056.20
Total 11200 · County of S.J. Fund	292,036.20
Total Other Current Assets	292,036.20
Total Current Assets	2,059,468.70
TOTAL ASSETS	2,059,468.70
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
27200 · Other Liabilities	1.00
Total Long Term Liabilities	1.00
Total Liabilities	1.00
Equity	
30000 · Opening Balance Equity	18,298.73
32000 · Unrestricted Net Assets	402,977.90
Net Income	1,638,191.07
Total Equity	2,059,467.70
TOTAL LIABILITIES & EQUITY	2,059,468.70

NSJWCD
Statement of Revenue & Expenses
 July through November 2016

	Jul - Nov 16
Ordinary Income/Expense	
Income	
4000 · General Revenue	
4000-10 · Share of Property Tax Revenue	1,211.97
4000-20 · Interest	1,276.51
Total 4000 · General Revenue	2,488.48
4300 · Grants - Settlement	1,750,000.00
Total Income	1,752,488.48
Expense	
5000 · Administrative Expenses	
Professional Services	
5030 · Accountant	500.00
5050 · Legal - General Counsel-Masuda	216.00
5060 · Legal-General Counsel-Spaletta	10,677.50
5080 · District Engineering Consultant	1,626.40
Total Professional Services	13,019.90
Water Right	
5120 · SWRCB Annual Permit Fee	1,470.00
5130 · Legal - Water right compliance	4,307.50
5140 · Dist Engr Con - Water right com	910.00
5150 · CA Water Fix	2,455.00
Total Water Right	9,142.50
Dues/Memberships	
5180 · USA North/Underground Service	349.07
Total Dues/Memberships	349.07
Insurance	
5190 · ACWA JPIA Liability	2,139.00
Total Insurance	2,139.00
Other/Office	
5000-25 · File Organization Project	1,529.00
5220 · Office Rent	1,500.00
5230 · District Secretary Consultant	1,012.50
5240 · Website & Webmaster	994.75
5250 · Office Phone	196.28
5260 · Office Supplies	149.10
5270 · Meeting Supplies	264.82
5290 · Advertisement	422.28
Total Other/Office	6,068.73
Total 5000 · Administrative Expenses	30,719.20
6000 · Program Development	
South System	
Evaluation/Planning	
6010 · Legal	12,381.00
Total Evaluation/Planning	12,381.00
Total South System	12,381.00
Pump Station Upgrade	
6020 · District Engineer	
6025 · KSN	2,158.75
6020 · District Engineer - Other	35,885.38
Total 6020 · District Engineer	38,044.13
Total Pump Station Upgrade	38,044.13
Distribution System	
6060 · Design	15,832.23
	15,832.23

See Compilation Report

NSJWCD
Statement of Revenue & Expenses
 July through November 2016

	Jul - Nov 16
Total Distribution System	15,832.23
Sustainable Groundwater Mgmt 6080 · Legal	6,149.85
Total Sustainable Groundwater Mgmt	6,149.85
EBMUD Demonstration Project 6100 · Legal	8,030.00
Total EBMUD Demonstration Project	8,030.00
North System 6130 · Legal	1,189.00
Total North System	1,189.00
Total 6000 · Program Development	81,626.21
7000 · Operations Expense	
Cost Center - Lodi 7020 · Other - Legal	195.00
Total Cost Center - Lodi	195.00
Cost Center - Woodbridge 7040 · P G & E Pump Acc. 3337	699.15
Total Cost Center - Woodbridge	699.15
Cost Center North Line 7060 · P G & E Main Pump Acc.1015	141.16
Total Cost Center North Line	141.16
Cost Center South System Op 7090 · P G & E Main Pump 1025 (1680) 7100 · P G & E Pump Acc. 1030 7140 · Repairs/Maintenance/Service	182.74 328.95 405.00
Total Cost Center South System Op	916.69
Total 7000 · Operations Expense	1,952.00
Total Expense	114,297.41
Net Ordinary Income	1,638,191.07
Net Income	1,638,191.07

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

	Budget	July 1 to November 30 Actual	Difference	%
General Revenue				
4000-10 Share of Property Tax Revenue	\$270,000	\$1,211.97	\$268,788.03	0.45%
4000-20 Interest	\$2,000	\$1,276.51	\$723.49	63.83%
Assessments				
None at this time				
Water Sales				
4100-10 South System	\$150,000		\$150,000.00	0.00%
4100-20 City of Lodi	\$100,000		\$100,000.00	0.00%
Tracy Lake	\$9,000		\$9,000.00	0.00%
Misc Revenue				
Grants - Settlement	\$1,750,000	\$1,750,000	\$1,750,000	100.00%
TOTAL INCOME	\$2,281,000	\$1,752,488	\$2,278,512	76.83%

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	\$500.00	\$2,000.00	20.00%
5040 Auditor	\$10,000		\$10,000.00	0.00%
5050 Legal - General Counsel - Masuda	\$2,000	\$216.00	\$1,784.00	10.80%
5060 Legal - General Counsel - Spaletta	\$18,000	\$10,677.50	\$7,322.50	59.32%
5070 Groundwater level testing	\$1,500		\$1,500.00	0.00%
5080 District Engineering Consultant	\$15,000	\$1,626.40	\$13,373.60	10.84%
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>\$13,019.90</i>	<i>\$66,731.10</i>	<i>16.33%</i>

WATER RIGHT

5120 SWRCB Annual Permit Fee	\$1,500	\$1,470.00	\$30.00	98.00%
5130 Legal - Water right compliance	\$5,000	\$4,307.50	\$692.50	86.15%
5140 Dist Engr Con - Water right compliance	\$2,500	\$910.00	\$1,590.00	36.40%
5150 CA Water Fix	\$5,000	\$2,455.00	\$2,545.00	49.10%
<i>Subtotal Water Right</i>	<i>\$14,000</i>	<i>\$9,142.50</i>	<i>\$4,857.50</i>	<i>65.30%</i>

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

DUES/MEMBERSHIPS

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	\$349.07	-\$99.07	139.63%
<i>Subtotal Dues/Memberships</i>	<i>\$13,750</i>	<i>\$349.07</i>	<i>\$13,400.93</i>	<i>2.54%</i>

INSURANCE

5190 ACWA JPIA Liability	\$2,700	\$2,139.00	\$561.00	79.22%
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>\$2,139.00</i>	<i>\$3,461.00</i>	<i>38.20%</i>

OTHER/OFFICE

5220 Office Rent	\$3,600	\$1,500.00	\$2,100.00	41.67%
5230 District Secretary Consultant	\$5,000	\$1,012.50	\$3,987.50	20.25%
5240 Website & Webmaster	\$3,500	\$994.75	\$2,505.25	28.42%
5250 Office Phone	\$450	\$196.28	\$253.72	43.62%
5260 Office Supplies	\$1,200	\$149.10	\$1,050.90	12.43%
5270 Meeting Supplies	\$1,200	\$264.82	\$935.18	22.07%
5280 Travel	\$500		\$500.00	0.00%
5290 Advertisement	\$500	\$422.28	\$77.72	84.46%
5300 Miscellaneous	\$500		\$500.00	0.00%
5000-25 File Organization Project	\$0	\$1,529.00	-\$1,529.00	0.00%
<i>Subtotal Other/Office</i>	<i>\$16,450</i>	<i>\$6,068.73</i>	<i>\$10,381.27</i>	<i>36.89%</i>

Total Administrative Expenses	\$129,551	\$30,719.20	\$98,831.80	23.71%
<i>Tracy Lake ID Share</i>	<i>-\$16,194</i>			
<i>Allocated to South System Operations</i>	<i>-\$16,194</i>			
Total Unallocated Administrative Expense	\$97,163			

PROGRAM DEVELOPMENT

South System

Evaluation/Planning

6010 Legal	\$12,000	\$12,381.00	-\$381.00	103.18%
<i>Subtotal Evaluation/planning</i>	<i>\$12,000</i>	<i>\$12,381.00</i>	<i>-\$381.00</i>	<i>103.18%</i>

Pump Station Upgrade

6020 District Engineer	\$30,000	\$38,044.13	-\$8,044.13	126.81%
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>\$38,044.13</i>	<i>\$21,955.87</i>	<i>63.41%</i>

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

<u>Distribution System</u>					
6050	District Engineer	\$10,000		\$10,000.00	0.00%
6060	Design	\$10,000	\$15,832.23	-\$5,832.23	158.32%
	<u>Subtotal Distribution System</u>	\$20,000	\$15,832.23	\$4,167.77	79.16%
	<u>South System Summary</u>	\$92,000	\$66,257.36	\$25,742.64	72.02%
<u>Sustainable Groundwater Management Act</u>					
6070	District Engineer	\$3,500		\$3,500.00	0.00%
6080	Legal	\$15,000	\$6,149.85	\$8,850.15	41.00%
	<u>Subtotal Sustainable Groundwater</u>	<u>\$18,500</u>	<u>\$6,149.85</u>	<u>\$12,350.15</u>	<u>33.24%</u>
<u>EBMUD Demonstration Project</u>					
6090	Engineering Consultant	\$5,000		\$5,000.00	0.00%
6100	Legal	\$10,000	\$8,030.00	\$1,970.00	80.30%
	<u>Subtotal EBMUD Demo</u>	<u>\$15,000</u>	<u>\$8,030.00</u>	<u>\$6,970.00</u>	<u>53.53%</u>
<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	\$1,189.00	\$811.00	59.45%
	<u>Subtotal North System</u>	<u>\$26,000</u>	<u>\$1,189.00</u>	<u>\$24,811.00</u>	<u>4.57%</u>
<u>Woodbridge/Cal-Fed</u>					
6140	Engineering Consultant	\$1,000		\$1,000.00	0.00%
6150	Legal	\$1,000		\$1,000.00	0.00%
	<u>Subtotal Cal-Fed</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$2,000.00</u>	<u>0.00%</u>
Total Program Development Expense		\$153,500	\$81,626.21	\$71,873.79	53.18%
 Capital Improvements					
	South System Pump Station Upgrade	\$1,750,000			
	South System Pipeline Upgrade	\$100,000			
Total Capital Improvements		\$1,850,000			
 OPERATIONS EXPENSE					
<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%
	<u>Lodi Transfer Subtotal =</u>	<u>\$2,200</u>	<u>\$195.00</u>	<u>\$2,005.00</u>	<u>0.00%</u>
 <u>COST CENTER -- WOODBRIDGE/cal-Fed</u>					
7030	Weed Control	\$200		\$200.00	0.00%
7040	PG&E Pump Acc. 3337	\$1,800	\$699.15	\$1,100.85	38.84%
	<u>CalFed Subtotal =</u>	<u>\$2,000</u>	<u>\$699.15</u>	<u>\$1,300.85</u>	<u>34.96%</u>
 <u>COST CENTER NORTH LINE</u>					
7050	Weed Control	\$200		\$200.00	0.00%

North San Joaquin Water Conservation District

Budget to Actual

FYE July 1, 2016 to June 30, 2017

7060 PG&E Main Pump Acc.1015	\$500	\$141.16	\$358.84	28.23%
<i>North System Subtotal =</i>	\$700	\$141.16	\$558.84	20.17%
 <i><u>COST CENTER - TRACY LAKE GROUNDWATER RECHARGE</u></i>				
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%
 <i><u>COST CENTER SOUTH SYSTEM OPERATIONS</u></i>				
7080 EBMUD Charges per AF	\$6,000		\$6,000.00	0.00%
7090 PG&E Main Pump Acc.1025	\$120,000	\$182.74	\$119,817.26	0.15%
7100 PG&E Jockey Pump 1030	\$600	\$328.95	\$271.05	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	\$405.00	\$4,595.00	8.10%
<i>South System Subtotal =</i>	\$176,794	\$916.69	\$175,877.19	0.52%
Total Operations Expense	\$192,953	\$1,952.00	\$191,000.88	1.01%
 TOTAL EXPENSE	 \$476,004	 \$114,297.41	 \$361,706.47	 24.01%

Register: 10000 · F & M Checking

From 10/01/2016 through 11/30/2016

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>
10/03/2016	9244	ACWA-JPIA	5000 · Administrative ...		2,139.00	X		68,618.04
10/24/2016	9246	Kjeldsen, Sinnock & ...	6000 · Program Develo...		409.43			68,208.61
10/24/2016	9247	PG & E	-split-		129.91			68,078.70
10/24/2016	9248	PG & E (2)	7000 · Operations Exp...		147.19			67,931.51
10/24/2016	9249	Griffith & Masuda Inc.	-split-	August	162.00			67,769.51
10/24/2016	9250	AT & T	5000 · Administrative ...	2093682101	33.04			67,736.47
10/24/2016	9251	Tolson, Poore' & Za...	-split-		240.72			67,495.75
10/24/2016	9252	Joe Petersen	5000 · Administrative ...		300.00			67,195.75
10/24/2016	9253	Spaletta Law PC	-split-		6,179.00			61,016.75
10/24/2016	9254	Shasta Burns	-split-		271.93			60,744.82
11/01/2016		Softcom	5000 · Administrative ...	October	19.95	X		60,724.87
11/03/2016		Softcom	5000 · Administrative ...		19.95			60,704.92
11/21/2016	9245	Tolson, Poore' & Za...	5000 · Administrative ...		100.00			60,604.92
11/21/2016	9255	State Board of Equali...	5000 · Administrative ...		1,470.00			59,134.92
11/21/2016	9256	Keith Colgan	5000 · Administrative ...		915.00			58,219.92
11/21/2016	9257	AT & T	5000 · Administrative ...	2093682101	32.85			58,187.07
11/21/2016	9258	Lodi Pump & Irrigati...	7000 · Operations Exp...		405.00			57,782.07
11/21/2016	9259	PG & E	-split-		120.64			57,661.43
11/21/2016	9260	PG & E (2)	7000 · Operations Exp...		133.39			57,528.04
11/21/2016	9261	Joe Petersen	5000 · Administrative ...		300.00			57,228.04
11/21/2016	9262	Spaletta Law PC	-split-		6,741.00			50,487.04
11/21/2016	9263	Duncan Press	5000 · Administrative ...		422.28			50,064.76

Register: 10500 · Settlement Account

From 10/01/2016 through 11/30/2016

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>
10/24/2016	1002	Kjeldsen, Sinnock & ...	6000 · Program Develo...		4,095.00			1,715,614.54
10/31/2016			4000 · General Revenu...	Interest		X	40.99	1,715,655.53

Activities for :
Current Month Year to Date As of October 31, 2016 Balance

Fund Balance - Beginning of the Fiscal Year - - - 409,964.76

Revenues	Current Month	Year to Date	As of October 31, 2016	Balance
REVENUES-GENERAL				
4100100010		(393.44)	(393.44)	(393.44)
4100200070		1,525.58	1,525.58	1,525.58
4101000000		(228.98)	(228.98)	(228.98)
4101000007		25.31	25.31	25.31
4101000020		0.74	0.74	0.74
4101000030		24.23	24.23	24.23
TAXES		953.44	953.44	953.44
LICENSES, PERMITS, FRANCHISES		-	-	-
FINES, FORFEITURES, PENALTIES		-	-	-
4400000000	533.00	1,118.00	1,118.00	1,118.00
USE OF MONEY AND PROPERTY	533.00	1,118.00	1,118.00	1,118.00
INTERGOVERNMENTAL REVENUES				
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	533.00	2,071.44	2,071.44	2,071.44
Expenditures				
SALARIES				
FRINGE BENEFITS				
Total Salaries and Benefits				
6238000000				
MISCELLANEOUS EXPENSE				
SERVICES AND SUPPLIES-TOTAL		120,000.00	120,000.00	120,000.00
OTHER CHARGES				
OTHER FINANCING USES				
CAPITAL EXPENDITURES				
COST REIMBURSEMENTS				
TRANSFERS OUT				
PROVISION FOR CONTINGENCY				
LOAN TO OTHER FUNDS				
CLEARING ACCOUNTS				
PUBLIC WORKS PROJECT EXP				
LIABILITY INSURANCE ISF EXP				
MEDICAL & DENTAL INSUR ISF EXP				

Activities for :	Current Month	Year to Date	As of October 31, 2016	Balance
RETIREMENT FUND EXP	-	-	-	-
AGENCY FUND DISBURSEMENT	-	-	-	-
Total Expenditures	-	120,000.00	120,000.00	120,000.00
Net Changes	533.00	(117,928.56)	(117,928.56)	(117,928.56)

Fund Balance - At the end of the Period 292,036.20

FOR INFORMATION ONLY	
Voucher/AP payables	-
Receivables	-
Inventories	-
Pre-paid Expenses	-
Cash - 1111000000	292,036.20
Cash Clearing	-
Auditor's Cash	292,036.20

CASH IN BANK-TREASURY
OUTSTANDING WARRANTS